



The Corporation of the Township of Malahide
COUNCIL AND COMMITTEE OF THE WHOLE MEETING AGENDA
July 4, 2024 – 7:00 p.m.

Springfield & Area Community Services Building – Council Chambers
51221 Ron McNeil Line, Springfield & via Zoom

- (A) Call to Order
- (B) Approval of the Agenda
- (C) Disclosure of Pecuniary Interest
- (D) Announcements
- (E) Adoption of Minutes of Previous Meeting(s)
 - Council Meeting Minutes of June 20, 2024
- (F) Public Meetings & Committee of Adjustment
 - Court of Revision – Priester Drain
 - Court of Revision – Ketchabaw Drain
- (G) Delegations
 - Rob Foster of Graham Scott Enns - 2023 Financial Statement Presentation
- (H) Approval of Business (Consent Agenda)
- (I) Unfinished Business
- (J) New Business
 - Severance Application–D10-E57-24-Meesters
 - Canada Community-Building Fund
 - Tandem Snow Plow Replacement
 - Single Axle Snow Plow Replacement
- (K) By-laws
 - 24-33-Hewer Drain – 3rd Reading
 - 24-36-Municipal Funding Agreement with AMO for Canada Community-Building Fund

- 24-08-Drabick Rezoning

Committee of the Whole

(L) Business for Consideration

- Dog Tag Program

(M) Unfinished Business

(N) New Business

Council Members may bring new items for consideration but items for this section shall be introduced at the Approval of the Agenda

(O) Correspondence

Items listed under Correspondence are RECEIVED for information in one motion. Council members may request that one or more item(s) be separated for further action.

1. Aylmer Area Secondary Water Supply System & Port Burwell Secondary Draft Minutes – June 12, 2024
2. Kettle Creek Conservation Authority Minutes – May 15, 2024
3. AMO Watchfile – June 20, 2024 and June 27, 2024
4. Southwestern Public Health – 2023 Annual Report
5. Elgin County Library – 2023 Library Performance
6. Ministry of Natural Resources – Streamlining of approvals under the Aggregate Resources Act and supporting policy

Committee of the Whole Adjourns

(P) Closed Session

(Q) Confirmatory By-law

- By-law 24-37-Confirmatory By-law

(R) Adjournment

PLEASE NOTE that the draft resolutions provided below DO NOT represent decisions already made by the Council. They are simply intended for the convenience of the Council to expedite the transaction of Council business. Members of Council will choose whether or not to move the proposed draft motions and the Council may also choose to amend or defeat them during the course of the Council meeting.

1. That the July 4, 2024 Regular Council Meeting Agenda be approved as presented;

AND THAT the Council and Committee of the Whole Meeting be recessed at 7:30 pm to allow for the proceedings of the Court of Revision.

2. THAT the minutes of the regular council meeting of Council held on June 20, 2024 be adopted.
3. THAT the Council of the Township of Malahide does hereby appoint the following members to sit on the Court of Revision for the Priester Drain:

Mayor Dominique Giguère (Chair)
Councillor John H. Wilson
Councillor *Paul Buchner* of South West Oxford

4. THAT the Court of Revision for the Priester Drain be called to order at 7: p.m.

AND THAT Dominique Giguère be appointed Chair.

5. THAT the Court of Revision members for the Priester Drain do hereby accept the recommendations of Drainage Engineer Mike DeVos; and further, does hereby confirm the drainage assessments as outlined in the Report of the Drainage Engineer dated May 6, 2024.
6. THAT the Court of Revision relating to the Priester Drain be adjourned and the Council Meeting reconvene at 7: __p.m.
7. THAT the Council of the Township of Malahide does hereby appoint the following members to sit on the Court of Revision for the Ketchabaw:

Mayor Dominique Giguère (Chair)
Councillor Sarah Leitch
Councillor John H. Wilson

8. THAT the Court of Revision for the Ketchabaw Drain be called to order at 7: p.m.

AND THAT Dominique Giguère be appointed Chair.

9. THAT the Court of Revision members for the Ketchabaw Drain do hereby accept the recommendations of Drainage Engineer John M. Spriet; and further, does hereby confirm the drainage assessments as outlined in the Report of the Drainage Engineer dated May 3, 2024.

10. THAT the Court of Revision relating to the Ketchabaw Drain be adjourned and the Council Meeting reconvene at 7:___p.m.

11. THAT the 2023 Audited Financial Statements, as prepared by Graham Scott Enns, and presented by auditor Rob Foster, be approved as submitted.

12. THAT Report No. DS-24-33 entitled “Application for Consent to Sever No. D10-E57-24 of Gerrit and Susan Meesters be received;

AND THAT the Application for Consent to Sever No. D10-E57-24 of Gerrit and Susan Meesters relating to a property located at CON 9 E PT LOT 17, Township of Malahide (48302 Crossley Hunter Line), be supported for the reasons set out in this Report;

AND THAT this report and the recommended conditions be forwarded to the Land Division Committee for its review and consideration.

13. THAT Report No. FIN-24-19 entitled “Canada Community-Building Fund” be received;

AND THAT Council endorse the 2024 – 2034 Canada Community-Building Fund Municipal Funding Agreement with the Association of Municipalities of Ontario.

14. THAT Report No. PW-24-30 entitled “Tandem Snow Plow Replacement” be received;

AND THAT Staff be authorized enter into an agreement with Viking-Cives Ltd. for the purchase of one (1) Tandem Axle Snow Plow based on the specifications outlined in the attached proposal.

15. THAT Report No. PW-24-31 entitled “Single Axle Snow Plow Replacement” be received;

AND THAT Staff be authorized enter into an agreement with Viking-Cives Ltd. for the purchase of one (1) Single Axle Snow Plow based on the specifications outlined in the attached proposal.

AND FURTHER THAT Staff be authorized to equip the existing single axle cab and chassis with a new landscape box so that it may be utilized in wood chipping operations and to be used as a backup snow plow unit.

16. THAT the following by-laws be now read a first, second and third time and finally passed:

- 24-33-Hewer Drain – 3rd Reading
- 24-36-Municipal Funding Agreement with AMO for Canada Community Building Fund

AND THAT By-law 24-08-Drabick Rezoning be now read a third time and finally passed.

17. RESOLVED THAT we do now move into Committee of the Whole.

18. THAT Report No. FIN-24-18 entitled “Dog Tag Program” be received;

AND THAT Council discontinue the Township dog tag program effective January 1, 2025.

19. RESOLVED that Items O.1-O.6 be received and filed.
20. RESOLVED THAT we do now move out of Committee of the Whole and reconvene the regular council meeting
21. THAT By-law No.24-37, being a Confirmatory By-law, be given first, second and third readings, and be properly signed and sealed.
22. RESOLVED THAT we do now adjourn at _____ p.m. to meet again on _____ at 7:00p.m.

The Corporation of the Township of Malahide
June 20, 2024 – 7:30p.m.
 Virtual Meeting - https://youtu.be/KTPSPEU4_gk

The Malahide Township Council met at the Springfield & Area Community Services Building, at 51221 Ron McNeil Line, Springfield, at 7:30p.m. The following were present:

Council: Mayor D. Giguère, Deputy Mayor M. Widner, Councillor S. Leitch, Councillor J. Wilson, Councillor R. Cerna, Councillor S. Lewis, and Councillor C. Glinski.

Staff: Chief Administrative Officer N. Dias, Clerk A. Adams, Director of Corporate Services A. Boylan, Director of Public Works J. Godby, Director of Fire & Emergency Services J. Spoor, and HR Manager S. Loewen.

CALL TO ORDER:

Mayor Giguère took the Chair and called the meeting to order at 7:31p.m.

DISCLOSURE OF PECUNIARY INTEREST and the General Nature thereof:

Deputy Mayor Widner disclosed a pecuniary interest with respect to Council Agenda item D– Meeting to Consider Hewer Drain The nature of the conflict being that a Partner at Spriet Associates is an immediate relative of his.

MINUTES:

No. 24-217

Moved By: Scott Lewis

Seconded By: Rick Cerna

THAT the minutes of the regular council meeting held on June 6, 2024 be adopted as printed and circulated.

Carried

PRESENTATIONS/DELEGATIONS/PETITIONS:

- Meeting to Consider – Hewer Drain relating to parts of Lots 6 & 7, Concession 11, Township of Malahide (geographic Malahide)

Deputy Mayor Widner disclosed a pecuniary interest with respect to Council Agenda item D– Meeting to Consider Hewer Drain. He retired from the meeting and abstained from all discussions and voting on the matter.

Mr. Verekyen of Spriet Associates provided an overview of the Hewer Drain minor improvement project.

No. 24-218

Moved By: John H. Wilson

Seconded By: Sarah Leitch

THAT the Engineer’s Report for the Hewer Municipal Drain be accepted;

AND THAT By-law No. 24-33 being a by-law to provide for the Hewer Municipal drainage works be read a first and second time and provisionally adopted.

Carried

Deputy Mayor Widner returned to his seat at the Council table.

REPORTS OF DEPARTMENTS:

Director of Public Works

- Malahide Water & Wastewater Systems – APAM SCADA Wide Network Agreement

No. 24-219

Moved By: Rick Cerna

Seconded By: Chester Glinski

THAT Report No. PW-24-27 entitled “Malahide Water & Wastewater Systems – APAM SCADA Wide Network Agreement” be received;

AND THAT the Mayor and CAO/Clerk be authorized and directed to renew the existing APAM SCADA Wide Area Network Agreement for a term of three years and to execute the necessary documents with Execulink; SUBJECT TO the acceptance by the Joint Board of Management for the Aylmer and Port Burwell Area Secondary Water Supply Systems of their portion.

Carried

Building/Planning/By-law

- Application for Consent to Sever No. E 48-24-Bill & Ann Marie Reymer

No. 24-220

Moved By: Rick Cerna

Seconded By: Chester Glinski

THAT Report No. DS-24-31 entitled “Application for Consent to Sever No. D10-E48-24 of Bill and Ann Marie Reymer (Authorized Agent: Civic Planning Solutions Inc. c/o David Roe)” be received;

AND THAT the Application for Consent to Sever No. D10-E48-24 of Bill and Ann Marie Reymer (Authorized Agent: Civic Planning Solutions Inc. c/o David Roe), relating to the property located at CON 4 N PT LOTS 11,12, Township of Malahide (49579 John Wise Line), be supported for the reasons set out in this Report;

AND THAT this report and the recommended conditions be forwarded to the Land Division Committee for its review and consideration.

Carried

- Applications for Consent to Sever No. E49-24 and E51-24 - Bill & Ann Marie Reymer

No. 24-221

Moved By: John H. Wilson

Seconded By: Scott Lewis

THAT Report No. DS-24-32 entitled “Application for Consent to Sever No. D10-E49 and D10-E51-24 of Bill and Ann Marie Reymer (Authorized Agent: Civic Planning Solutions Inc. c/o David Roe)”, relating to the properties located at CON 5 PT LOT 13 RP;11R9058 PART 1 and CON 5 S PT LOT 13, Township of Malahide (49718 and 49780 John Wise Line), be received;

AND THAT the Application for Consent to Sever No. D10-E49-24 and D10-E51-24 of Bill and Ann Marie Reymer (Authorized Agent: Civic Planning Solutions Inc. c/o David Roe), relating to the properties located at CON 5 PT LOT 13 RP;11R9058 PART 1 and CON 5 S PT LOT 13, Township of Malahide (49718 and 49780 John Wise Line), be supported for the reasons set out in this Report;

AND THAT this report and the recommended conditions be forwarded to the Land Division Committee for its review and consideration.

Carried

- Applications for Consent to Sever No. E42/E43-24 – Maitland Williams and Aidan Wilkins

No. 24-222

Moved By: Mark Widner

Seconded By: Rick Cerna

THAT Report No. DS-24-30 entitled “Application for Consent to Sever No. D10-E42/E43-24 of Maitland Williams and Aidan Wilkins” be received;

AND THAT the Application for Consent to Sever No. D10-E42/43-24 of Maitland Williams and Aidan Wilkins relating to the properties located at CON 5 S PT LOT 35 RP 11R;3317 PART 1 and CON 5 S PT LOT 35, Township of Malahide (53358 and 53408 John Wise Line), be supported for the reasons set out in this Report;

AND THAT this report and the recommended conditions be forwarded to the Land Division Committee for its review and consideration.

Carried

CAO

- Customer Service-Related Policies

No. 24-223

Moved By: Sarah Leitch

Seconded By: Rick Cerna

THAT Report No. HR-24-05 entitled “Customer Service-Related Policies” be received for information;

AND THAT the policies attached to this report be brought forward for approval at an upcoming Council meeting.

Carried

REPORTS OF COMMITTEES/OUTSIDE BOARDS:

No. 24-224

Moved By: Rick Cerna

Seconded By: Scott Lewis

THAT the following Reports of Committees/Outside Boards be noted and filed:

- **Joint Minutes - Aylmer Area Secondary Water Supply System & Port Burwell Area Secondary Water Supply System – Draft Minutes of June 12, 2024**
- **Long Point Region Conservation Authority – Minutes of May 1, 2024**
- **Catfish Creek Conservation Authority – Draft Watershed-based Resource Management Strategy Consultation Period**

Carried

CORRESPONDENCE:

No. 24-225

Moved By: Scott Lewis

Seconded By: Rick Cerna

THAT the following correspondence items be noted and filed:

- 1. Association of Municipalities of Ontario - WatchFile – June 6, 2024, and June 13,**
- 2. Elgin County Council Highlights – May 28, 2024**
- 3. AMCTO – E.A. Danby Award – Malahide Township and Municipality of Bayham for Shared Services Agreement**
- 4. OLT Decision – D13-MV-10-23 – Part of Lot 7, Concession 5 – 48726 John Wise Line**
- 5. Aylmer Cemetery Board – Letter of Appreciation for grant funding**
- 6. Municipality of Callander – Request to resume assessment cycle**
- 7. Corporation of the Township of Larder Lake – Request for Financial Support to complete the Asset Retirement Obligations (ARO)**

Carried

OTHER BUSINESS:

BY-LAWS:

No. 24-226

Moved By: Scott Lewis

Seconded By: Rick Cerna

THAT the following by-laws be considered read a first, second and third reading and properly signed and sealed:

- By-law-24-24-Lot Standards**
- By-law-24-25-Property Standards**
- By-law-24-35-Procedural By-law**

Carried

CLOSED:

No. 24-227

Moved By: Mark Widner

Seconded By: Rick Cerna

THAT Council move into Closed Session at 8:32 p.m., pursuant to Section 239(2) of the Municipal Act, 2001, as amended, to discuss the following:

- **A personal matter about an identifiable individual, including Municipal and Local Board Employees (Section 239 (2)(c)).**

Carried

No. 24-228

Moved By:

Seconded By:

THAT Council move out of Closed Session and reconvene at 9:00p.m. in order to continue with its deliberations.

Carried

No. 24-229

Moved By: Mark Widner

Seconded By: John H. Wilson

THAT Staff were given direction in closed session on a personal matter about an identifiable individual, including Municipal and Local Board Employees.

Carried

CONFIRMATORY:

No. 24-230

Moved By: Rick Cerna

Seconded By: Scott Lewis

THAT By-law No.24-34, being a Confirmatory By-law, be given first, second and third readings, and be properly signed and sealed.

Carried

ADJOURNMENT:

No. 24-231

Moved By: Mark Widner

Seconded By: Rick Cerna

THAT Council adjourn its meeting 9:01p.m to meet again on July 4, 2024.

Carried

Mayor – D. Giguère

Clerk – A. Adams



GRAHAM SCOTT ENNS LLP
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July 4, 2024

Corporation of The Township of Malahide
87 John Street South
Aylmer, Ontario, N5H 2C3

Dear Members of Council:

Re: Audit Findings

This letter has been prepared to assist you with your review of the consolidated financial statements of Corporation of The Township of Malahide for the year ending December 31, 2023. We look forward to meeting with you and discussing the matters outlined below.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan (as previously presented to you).

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 1 to the consolidated financial statements.

- There were changes from previous accounting policies. These were addressed in our Audit Planning Letter and have been implemented as required in the financial statements.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

The following significant estimates/judgments are contained in the consolidated financial statements:

- Allowance for tax vacancies, supplemental billings, write-offs and other adjustments
- Carrying value and useful life of tangible capital assets
- At year end potential allowances related to tax or other allowances in respect to properties including vacancies, rebates or other are evaluated. No allowances have been made at year end in respect of property taxes or other receivables.
- Environmental Provisions and Contaminated Sites (of which none were identified)
- Asset Retirement Obligations (of which none were identified)

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated no significant uncorrected misstatements during our audit.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis is missing.

A significant deficiency in internal control 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.

To identify and assess the risks of material misstatement in the consolidated financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Written Representations

In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards.

Other Audit Matters of Governance Interest

We did not identify any related party relationships or transactions that were previously undisclosed to us.

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Corporation of The Township of Malahide to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

GRAHAM SCOTT ENNS LLP

Chartered Professional Accountants



Robert B. Foster, CPA, CA

Partner

Acknowledgement of Members of Council:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per: Corporation of The Township of Malahide

Signed: _____

Date: _____

Print Name: _____



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November 10, 2023

Corporation of The Township of Malahide
 87 John Street South
 Aylmer, Ontario, N5H 2C3

Dear Members of Council:

Re: Audit Planning

We are writing this letter in connection with our audit of the consolidated financial statements for the period ending December 31, 2023.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. In this letter we will:

- a) Address our responsibilities as independent auditors and provide information about the planned scope and timing of our audit.
- b) Request a response to some audit questions and any additional information you may have that could be relevant to our audit.

Adoption of New Public Sector Accounting Standards

On April 1, 2022 the organization was required to adopt new Public Sector Accounting Standards, which would be effective December 31, 2023 year ends, and include the following:

- PS 1201 - Financial Statement Presentation
- PS 3280 - Asset Retirement Obligations

Current Developments in the Profession

Over the past number of years there have been developments in the area of financial reporting, corporate governance and auditing. The upcoming changes over the next few fiscal years for financial reporting as it relates to public sector accounting standards are described below.

PS 3400 – Revenue

This standard will apply for fiscal years beginning on or after April 1, 2023, which would be the year end December 31, 2024. This standard will impact the timing of the revenue reported by the organization. Examination and audit of the types of revenue will determine the impact of this standard.

We as auditors are not responsible for ensuring that the organization is prepared for the introduction of these standards and these standards will only be considered in so far as it affects our audit

responsibilities under Canadian Auditing Standards. Management and those charged with governance are responsible for analyzing the impact on the organization, developing plans to mitigate the effects, and the preparation of the financial statements under these new or updated Canadian public sector accounting standards.

Auditor Responsibilities

As stated in the engagement letter dated November 10, 2023, our responsibility as auditors of your organization is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the organization in accordance with Canadian public sector accounting standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- a) Assessing the risk that the financial statements may contain misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole; and
- b) Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

As part of our audit, we will obtain a sufficient understanding of the business and the internal control structure of Corporation of The Township of Malahide to plan the audit. This will include management's assessment of:

- a) The risk that the financial statements may be materially misstated as a result of fraud and error; and,
- b) The internal controls put in place by management to address such risks.

Planned Scope and Timing of Our Audit

In developing our audit plan, we worked with management to understand the nature of the entity Corporation of The Township of Malahide and to identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error. Our audit plan has been designed to focus on the identified areas of risk.

Materiality

Overall materiality will be used to:

- a) plan and perform the audit; and,
- b) evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the consolidated financial statements.

The materiality amount will be reassessed at period end to ensure it remains appropriate.

Internal Control

To help identify and assess the risks of material misstatement in the consolidated financial statements, we obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should we identify any significant deficiencies in the internal control and accounting systems, we will communicate them to you in our audit findings letter.

Significant Risks

In planning our audit, we identify significant financial reporting risks that, by their nature, require special audit consideration. The significant risks we have identified and our proposed audit response is outlined below:

Significant Risks	Proposed Audit Response
Revenue recognition and completeness	Analytical procedures Substantive testing of revenues, including the consistent application of accounting policies Review of cut-off procedures
Management override	Inquiries of management Review of journal entries Review of related-party transactions
Valuation of estimates related to property tax vacancies, rebates	Review analysis and discuss with management. Compare estimates with prior periods for consistency in methods and techniques for determining these estimates
Accounts payable - existence and completeness	Analytical Substantive testing and tests of controls
Litigation and legal estimates	Discussions with council and management Confirmations sent to legal council

If there are specific areas that warrant our particular attention during the audit or where you would like us to undertake some additional procedures, please let us know.

Uncorrected Misstatements

Where we identify uncorrected misstatements during our audit, we will communicate them to management and request that they be corrected. If not corrected by management, we will then request that you correct them. If not corrected by you, we will also communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Audit Findings

At the conclusion of our audit, we will prepare an audit findings letter to assist you with your review of the consolidated financial statements. This letter will include our views and comments on matters such as:

- a) significant matters, if any, arising from the audit that were discussed with management;
- b) significant difficulties, if any, encountered during the audit;
- c) qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- d) uncorrected misstatements; and
- e) any other audit matters of governance interest.

Audit Questions and Requests

Fraud

To help us in identifying and responding to the risks of fraud within the entity, we would appreciate your responses to the following questions:

- a) What oversight, if any, do you provide over management’s processes for identifying and responding to fraud risks? Management’s processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
- b) Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the consolidated financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

Other Matters

Would you please bring to our attention any significant matters or financial reporting risks, of which you are aware, that may not have been specifically addressed in our proposed audit plan. This could include such matters as future plans, contingencies (including any liability for contaminated sites), events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

We recognize your significant role in the oversight of the audit and would welcome any observations on our audit plan.

This letter was prepared for the sole use of those charged with governance of Corporation of The Township of Malahide to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

GRAHAM SCOTT ENNS LLP

Chartered Professional Accountants



Robert B. Foster, CPA, CA

Partner

Per: Corporation of The Township of Malahide

Signed: _____ Date: _____

Print Name: _____

**CORPORATION OF THE TOWNSHIP
OF MALAHIDE**

Consolidated Financial Statements

December 31, 2023

Draft

CORPORATION OF THE TOWNSHIP OF MALAHIDE

Consolidated Financial Statements

For The Year Ended December 31, 2023

Table of Contents	PAGE
Management's Responsibility for Financial Reporting	1
Independent Auditors' Report	2 - 3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations and Accumulated Surplus	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Remeasurement Gains and Losses	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9 - 28
Consolidated Schedule of Segment Disclosure	29 - 30

Draft

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements are the responsibility of the management of Corporation of the Township of Malahide and have been prepared in accordance with Canadian public sector accounting standards.

These consolidated financial statements include:

- Independent Auditors' Report
- Consolidated Statement of Financial Position
- Consolidated Statement of Operations and Accumulated Surplus
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Remeasurement Gains and Losses
- Consolidated Statement of Cash Flows
- Notes to the Consolidated Financial Statements
- Consolidated Schedule of Segment Disclosure

The Chief Administrative Officer and the Director of Finance are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing the consolidated financial statements before they are submitted to Council for approval.

The integrity and reliability of Corporation of the Township of Malahide reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The consolidated financial statements have been audited on behalf of the Members of Council, Inhabitants and Ratepayers of Corporation of the Township of Malahide by Graham Scott Enns LLP in accordance with Canadian generally accepted auditing standards.

Mr. Nathan Dias
Chief Administrative Officer

Mr. Adam Boylan
Director of Finance

Aylmer, Ontario
July 4, 2024



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INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants, and Rate Payers of **Corporation of the Township of Malahide**:

Opinion

We have audited the consolidated financial statements of **Corporation of the Township of Malahide**, which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statement of operations and accumulated surplus, consolidated statement of change in net assets, consolidated statement of remeasurement gains and losses, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the Municipality's consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2023, and the results of its operations 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 *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements, management is responsible for assessing the Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

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 consolidated 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 Municipality'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 Municipality'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 consolidated 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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

St. Thomas, Ontario

July 4, 2024

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

CORPORATION OF THE TOWNSHIP OF MALAHIDE

Consolidated Statement of Financial Position
As At December 31, 2023

	2023	2022
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash	2,393,495	5,428,773
Investments (Note 4)	11,130,346	7,039,829
Taxes receivable (Note 5)	1,608,800	1,173,245
Accounts receivable (Note 6)	<u>2,724,038</u>	<u>1,349,021</u>
Total financial assets	<u>17,856,679</u>	<u>14,990,868</u>
FINANCIAL LIABILITIES		
Deferred revenue - obligatory reserve funds (Note 11)	3,070,164	2,521,314
Accounts payable and accrued liabilities	2,876,353	2,329,390
Net long-term liabilities (Note 9)	<u>3,125,430</u>	<u>3,369,509</u>
Total financial liabilities	<u>9,071,947</u>	<u>8,220,213</u>
NET FINANCIAL ASSETS	<u>8,784,732</u>	<u>6,770,655</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 8)	47,177,472	45,606,904
Inventories	229,820	206,793
Prepaid expenses	<u>260,592</u>	<u>43,974</u>
Total non-financial assets	<u>47,667,884</u>	<u>45,857,671</u>
TOTAL NET ASSETS	<u>56,452,616</u>	<u>52,628,326</u>
NET ASSETS IS COMPRISED OF:		
ACCUMULATED SURPLUS (NOTE 10)	55,955,288	52,603,401
ACCUMULATED REMEASUREMENT GAINS	<u>497,328</u>	<u>24,925</u>
	<u>56,452,616</u>	<u>52,628,326</u>

Draft

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Consolidated Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2023**

	Budget (Note 15) \$	Actual 2023 \$	Actual 2022 \$
REVENUES			
Property taxation	8,367,374	8,387,859	7,924,329
Taxation from other governments	753,500	751,066	738,187
User charges, licenses, permits	3,099,765	3,209,344	2,771,240
Local improvement levies and development charges	900,205	1,052,942	565,389
Government transfers:			
Federal	307,510	223,399	970,100
Provincial	1,963,119	2,077,143	1,711,653
Other municipalities	1,445,079	1,530,710	1,512,195
Investment income	85,308	454,581	225,295
Penalties and interest on taxes	188,000	183,646	177,181
Contributed tangible capital assets	-	1,544,606	-
Other, fines and donations	3,000	5,960	13,862
Gain (loss) on disposal of tangible capital assets	-	(98,093)	<u>(277,075)</u>
Total revenues	<u>17,112,860</u>	<u>19,323,163</u>	<u>16,332,356</u>
EXPENSES			
General government	1,409,350	1,446,200	1,288,669
Fire and police protection	2,382,474	2,429,592	2,491,205
Other protective services	661,371	602,706	575,959
Transportation services	5,698,092	5,951,923	6,048,251
Waterworks and sewer	1,685,191	1,705,731	1,518,733
Garbage collection and disposal	758,345	766,280	736,764
Health services	48,410	49,305	48,425
Recreation and cultural services	1,784,737	1,790,553	1,694,621
Planning and zoning	259,018	211,264	205,218
Agriculture	<u>1,033,166</u>	<u>1,017,722</u>	<u>925,354</u>
Total expenses (Note 16)	<u>15,720,154</u>	<u>15,971,276</u>	<u>15,533,199</u>
ANNUAL SURPLUS (DEFICIT)	1,392,706	3,351,887	799,157
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>52,603,401</u>	<u>52,603,401</u>	<u>51,804,244</u>
ACCUMULATED SURPLUS, END OF YEAR (NOTE 10)	<u><u>53,996,107</u></u>	<u><u>55,955,288</u></u>	<u><u>52,603,401</u></u>

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Consolidated Statement of Change in Net Financial Assets
For The Year Ended December 31, 2023**

	Budget (Note 15) \$	Actual 2023 \$	Actual 2022 \$
ANNUAL SURPLUS	1,392,706	3,351,887	799,157
Acquisition of tangible capital assets	(3,194,362)	(3,194,362)	(1,576,368)
Amortization of tangible capital assets	3,070,307	3,070,307	2,595,587
Proceeds on disposal of tangible capital assets	-	-	10,450
Contributed tangible capital assets	-	(1,544,606)	-
Change in inventories and prepaid expenses	-	(239,645)	(69,096)
Loss on disposal of tangible capital assets	-	98,093	277,075
Change in accumulated remeasurement gains	-	472,403	<u>(516,341)</u>
CHANGE IN NET FINANCIAL ASSETS	1,268,651	2,014,077	1,520,464
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>6,770,655</u>	<u>6,770,655</u>	<u>5,250,191</u>
NET FINANCIAL ASSETS, END OF YEAR	<u><u>8,039,306</u></u>	<u><u>8,784,732</u></u>	<u><u>6,770,655</u></u>

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Consolidated Statement of Remeasurement Gains and Losses
For The Year Ended December 31, 2023**

	2023	2022
	<u>\$</u>	<u>\$</u>
ACCUMULATED REMEASUREMENT GAINS, BEGINNING OF YEAR	24,925	541,266
Unrealized gains (loss) attributable to investments	472,403	(533,078)
Amounts reclassified to statement of operations through realization of (gain) loss on sale	<u>-</u>	<u>16,737</u>
Change in accumulated remeasurement gains	<u>472,403</u>	<u>(516,341)</u>
ACCUMULATED REMEASUREMENT GAINS, END OF YEAR	<u>497,328</u>	<u>24,925</u>
Accumulated remeasurement gains is comprised of: Investments	<u>497,328</u>	<u>24,925</u>

Draft

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Consolidated Statement of Cash Flows
For The Year Ended December 31, 2023**

	2023	2022
	<u>\$</u>	<u>\$</u>
OPERATING ACTIVITIES		
Annual surplus	3,351,887	799,157
Add (deduct) items not involving cash:		
Amortization of tangible capital assets	3,070,307	2,595,587
Loss on disposal of investments	-	16,737
Contributed tangible capital assets	(1,544,606)	-
Loss (gain) on disposal of tangible capital assets	<u>98,093</u>	<u>277,075</u>
	4,975,681	3,688,556
Change in non-cash assets and liabilities related to operations (Note 16 [b])	<u>(954,404)</u>	<u>475,336</u>
	<u>4,021,277</u>	<u>4,163,892</u>
INVESTING ACTIVITIES		
Purchase of investments	(3,618,114)	(3,213,659)
Redemption of investments	<u>-</u>	<u>165,000</u>
	<u>(3,618,114)</u>	<u>(3,048,659)</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(3,194,362)	(1,576,368)
Proceeds on disposal of tangible capital assets	<u>-</u>	<u>10,450</u>
	<u>(3,194,362)</u>	<u>(1,565,918)</u>
FINANCING ACTIVITIES		
Long-term debt repayment	<u>(244,079)</u>	<u>(235,815)</u>
NET CHANGE IN CASH	(3,035,278)	(686,500)
CASH, BEGINNING OF YEAR	<u>5,428,773</u>	<u>6,115,273</u>
CASH, END OF YEAR	<u><u>2,393,495</u></u>	<u><u>5,428,773</u></u>

Draft

The accompanying notes are an integral part of these consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

The Corporation of the Township of Malahide (the "Municipality") is a municipality in the Province of Ontario. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

1. CHANGE IN ACCOUNTING POLICIES

On January 1, 2023, the Municipality adopted accounting policies to conform to new standards issued under Canadian public sector accounting standards. The Municipality adopted the following standards which had the following impact:

- PS 3280 - Asset Retirement Obligations - require reporting of any asset retirement obligations as tangible capital assets and their liabilities and associated policies. It is managements opinion that no asset retirement obligations exist as at December 31, 2023. This change has been applied prospectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Municipality are prepared by management in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Municipality are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Municipality and which are owned or controlled by the Municipality.

Consolidated Entities

There are no organizations or local boards that are consolidated in these financial statements.

Proportionate Consolidation

The East Elgin Community Complex, a joint local board with the Town of Aylmer, is consolidated on a proportionate basis. Operation of the facility is shared equally between the two municipalities.

The Aylmer Area Secondary Water Supply System and the Port Burwell Area Secondary Water Supply System have been consolidated on a proportionate basis, based upon the water flow used by the Municipality in proportion to the total water flow provided by the joint boards.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

Notes to the Consolidated Financial Statements For The Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting. Revenues are recognized as they are earned 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.

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Transportation infrastructure	20 to 50 years
Water system infrastructure	15 to 100 years
Wastewater infrastructure	50 to 100 years
Land improvements	10 to 50 years
Buildings	10 to 95 years
Machinery and equipment	2 to 10 years
Vehicles	7 to 20 years

Amortization begins the first month of the year following the year the asset is placed in service and continues to the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Non-Financial Assets (continued)**

iii) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

Deferred Revenue

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work. In addition, certain user charges and fees which have been collected but for which the related services have yet to be performed. Revenue is recognized in the period when the related expense are incurred, services performed.

Accounting for County and School Board Transactions

Although the Municipality collects taxation on behalf of the County of Elgin and the School Boards, the taxation, other revenues, expenses, assets and liabilities with respect to the operations of the County and the school boards are not reflected in these financial statements.

Government Transfers

Government transfers are recognized in the consolidated financial statements as revenues in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met including performance and return requirements, and reasonable estimates of the amounts can be determined. Any amount received but restricted is recorded as deferred revenue in accordance with Section 3100 of the Public Sector Accounting Handbook and recognized as revenue in the period in which the resources are used for the purpose specified.

In addition, the Municipality periodically receives senior government capital funding in the form of infrastructure grants and receives ongoing funding from both senior levels of government as a result of an allocation of the gas tax funds.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Employee Benefit Plans**

The Municipality accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits to be received by the employees based on length of service and rates of pay. Employee benefits include post employment benefits. Post employment benefits are subject to actuarial valuations and are accrued in accordance with the projected benefit method, prorated on service and management's best estimate of salary escalation and retirement ages of employees. Any actuarial gains and losses related to past service of employees are amortized over the expected average remaining service period.

Tax Revenues

In 2023 the Municipality received \$9,138,925 (2022 - \$8,662,516) in property tax revenues for municipal purposes. The authority to levy and collect property taxes is established under the Municipal Act 2001, the Assessment Act, the Education Act, and other legislation.

The amount of the total annual property tax levy is determined each year through Council's approval of the annual budget. Municipal tax rates are set annually by Council for each class or type of property, in accordance with legislation and Council-approved policies, in order to raise the revenue required to meet operating budget requirements. Education tax rates are established by the Province each year in order to fund costs of education on a Province-wide basis.

Taxation revenues are recorded at the time billings are issued. Additional property tax revenue can be added throughout the year, related to new properties that become occupied, or that become subject to property tax, after the return of the annual assessment roll used for billing purposes. The Municipality may receive supplementary assessment rolls over the course of the year from MPAC that identify new or omitted assessments. Property taxes for these supplementary/omitted amounts are then billed according to the approved tax rate for the property class.

Taxation revenues in any year may also be reduced as a result of reductions in assessment value rising from assessment and/or tax appeals. Each year, an amount is identified to cover the estimated amount of revenue loss attributable to assessment appeals, tax appeals or other deficiencies in tax revenue (e.g. uncollectible amounts, write-offs, etc.).

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Investment Income**

Investment income consists of interest, dividends and realized gains or losses on sale of investments is recognized as revenue in the period when it is earned. Unrealized gains and losses on investments are recognized in the accumulated remeasurement gains and losses until settlement. Once realized, these gains and losses are recognized as revenue or expenses in the consolidated statement of operations. When required by funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

Financial Instruments

The Municipality, upon initial recognition, classifies it's financial instruments into two categories:

- i. fair value or;
- ii. cost or amortized cost;

Long-term debt is initially recorded at fair value and subsequently measured at amortized cost using the effective interest rate method. Transaction costs related to the issuance of long-term debt are capitalized and amortized over the term of the debt.

Other financial instruments including cash, accounts receivable, accounts payable and accrued liabilities are initially measured at fair value and subsequently measured at cost.

Investments are initially recorded at fair value and subsequently measured at fair value with the fair value determined as follows:

- i. Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- ii. Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- iii. Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Environmental Provisions and Contaminated Sites**

The Municipality may be exposed to litigation or other costs of remediation due to contaminated properties in its jurisdiction. A liability for remediation is recognized in the financial statements when an environmental standard exists, contamination exceeds the standard, the government is responsible for the remediation and a reasonable estimate of the liability can be made. As at December 31, 2023 there were no properties that the Municipality was responsible to remedy and as such no liability has been accrued.

Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. In addition, the Municipality's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimates of historical cost and useful lives of tangible capital assets. These estimates and assumptions are based on the best information and judgment and may differ significantly from actual results.

Related Party Transactions

Related parties exist when one party has the ability to control or has shared control over another party. Individuals that are key management personnel or close family members may also be related parties.

Disclosure is made when the transaction or events between related parties occur at a value different from what would have been recorded if they were not related and the transaction could have a material financial impact on the consolidated financial statements.

Asset Retirement Obligations

The Municipality may be exposed to obligations of remediation associated with their tangible capital assets. If a legal obligation exists of remediation for a tangible capital asset then the Municipality would be required to set up an estimated future cost and liability associated with these obligations. As at December 31, 2023 there were no tangible capital assets that Municipality has controlled, constructed, owned or used that would have a legal obligation of remediation.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Inter-Entity Transactions**

Transactions between related parties are recorded at carrying amounts with the exception of the following:

- i. Transactions in the normal course of business or with fair consideration are recorded at exchange amount;
- ii. Transfer of an asset or liability at nominal amounts or no consideration are recorded by the provider at carrying amounts and the recipient has the choice of either carrying amount or fair value;
- iii. Cost allocations are reported using the exchange amounts and revenues and expenses are reported on a gross basis;
- iv. Unallocated costs for the provision of goods or services may be recorded by the provider at cost, fair value or another amount dictated by policy, accountability structure or budget practice.

Future Accounting Pronouncements**PS 3400 - Revenue**

Management is currently evaluating the impact of this accounting standard on future financial statements. This standard establishes a framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. This standard is effective for fiscal years beginning on or after April 1, 2023 which for the Municipality is the December 31, 2024 year end.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

3. FINANCIAL INSTRUMENT RISKSRisks and Concentrations

The Municipality is exposed to various risks through its financial instruments. The following analysis provides a measure of the Municipality's risk exposure and concentrations at the balance sheet date.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Municipality is mainly exposed to interest and price risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is exposed to interest rate risk on its fixed rate long-term debt. As the interest rates are fixed the Municipality doesn't believe that interest rate risk is a significant risk.

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Municipality is exposed to price risk through its investments in quoted One Fund investments. The following details the Municipality's portfolio sensitivity to a 1.0% increase or decrease in the market prices. At December 31, 2023, if market prices had a 1% increase or decrease with all other variables remaining the same the increase or decrease in accumulated remeasurement gains and losses on the investments for the year would have totaled \$105,000 (2022 - \$68,700).

It is management's opinion that the Municipality is not exposed to significant currency risk.

Liquidity Risk

Liquidity risk is the risk that a Municipality will encounter difficulty in meeting obligations associated with financial liabilities. The Municipality is exposed to this risk mainly in respect of its accounts payable, accrued liabilities and long-term debt. The Municipality doesn't believe that liquidity risk is a significant risk.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

Notes to the Consolidated Financial Statements For The Year Ended December 31, 2023

3. FINANCIAL INSTRUMENT RISKS (CONTINUED)

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Municipality's main credit risks relate to its accounts receivable and taxes receivable. The Municipality manages this risk by monitoring active receivable balances and forces tax sale on properties considered unrecoverable.

At year end, the Municipality had approximately \$196,000 (2022 - \$308,000) in accounts receivable over 90 days of which the Municipality has deemed no allowance is necessary. The balances of taxes and utility receivables (water and sewer) are normally collectible from the property owner and the Municipality is able to force tax sale on properties to recover. In some instances the property owner may challenge property values which will in impact future recovery of taxes and potential repayments to the property owners. The Municipality actively monitors these assessment challenges and provides provisions when reasonable estimates can be made. At year end the Municipality has provided an allowance of \$nil (2022 - \$nil) for these assessment challenges and \$nil (2022 - \$nil) in potential uncollectible tax assessments.

4. INVESTMENTS

Investments are comprised of the following:

	2023		2022	
	<u>\$</u> Cost	<u>\$</u> Market	<u>\$</u> Cost	<u>\$</u> Market
One pooled bond securities funds	5,486,769	5,314,462	4,178,605	3,902,615
One pooled equity securities funds	2,803,888	3,483,244	2,654,355	2,971,605
One pooled high interest savings funds	1,600,000	1,600,000	-	-
Consolidated - One pooled bond	<u>742,638</u>	<u>732,640</u>	<u>180,505</u>	<u>165,609</u>
	<u>10,633,295</u>	<u>11,130,346</u>	<u>7,013,465</u>	<u>7,039,829</u>

During the year, the Municipality earned \$257,694 (2022 - \$182,723) of income in the investments and reported unrealized gain of \$472,403 (2022 - loss of \$(533,078)) on the schedule of remeasurement gains (losses) and a realized gain (loss) of \$nil (2022 - loss of \$16,737) on the statement of operations.

All of the above investments are valued as Level 1 investments.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

5. TAXES RECEIVABLE

	2023	2022
	<u>\$</u>	<u>\$</u>
Current taxes receivable	853,611	570,831
Arrears taxes receivable	593,680	495,551
Penalties and interest	172,736	117,166
Allowance for doubtful accounts	<u>(11,227)</u>	<u>(10,303)</u>
	<u>1,608,800</u>	<u>1,173,245</u>

6. ACCOUNTS RECEIVABLE

	2023	2022
	<u>\$</u>	<u>\$</u>
Accounts receivable - trade and other	423,019	521,764
Government grants and funding - municipal, provincial, federal	1,021,646	348,284
Water and sewer receivables	298,947	306,513
Drainage and grants receivable	665,362	-
Government remittances	<u>315,064</u>	<u>172,460</u>
	<u>2,724,038</u>	<u>1,349,021</u>

7. TEMPORARY ADVANCES

The Municipality has available \$3,025,000 of short-term financing, with interest at a variable rate, for specific capital asset purchases with the Royal Bank of Canada. At year end, the balance drawn on this facility was \$nil (2022 - \$nil).

CORPORATION OF THE TOWNSHIP OF MALAHIDE

Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023

8. TANGIBLE CAPITAL ASSETS

December 31, 2023				Disposals and	
Cost	Opening	Additions	Adjustments	Ending	
Infrastructure					
Transportation infrastructure	47,035,914	1,682,609	(253,064)	48,465,459	
Water system infrastructure	5,363,936	2,177,838	(9,151)	7,532,623	
Wastewater system infrastructure	<u>3,969,627</u>	<u>-</u>	<u>-</u>	<u>3,969,627</u>	
Infrastructure Total	<u>56,369,477</u>	<u>3,860,447</u>	<u>(262,215)</u>	<u>59,967,709</u>	
General					
Land	747,882	-	-	747,882	
Land improvements	4,854,376	79,529	(114,927)	4,818,978	
Buildings	15,507,828	59,283	-	15,567,111	
Machinery and equipment	3,220,060	195,933	(115,139)	3,300,854	
Vehicles	<u>6,664,328</u>	<u>560,528</u>	<u>-</u>	<u>7,224,856</u>	
General Total	<u>30,994,474</u>	<u>895,273</u>	<u>(230,066)</u>	<u>31,659,681</u>	
Work in Progress	<u>175,151</u>	<u>45,420</u>	<u>(62,171)</u>	<u>158,400</u>	
Total Cost	<u><u>87,539,102</u></u>	<u><u>4,801,140</u></u>	<u><u>(554,452)</u></u>	<u><u>91,785,790</u></u>	
Accumulated Amortization					
	Opening	Amortization	Disposals and	Ending	
			Adjustments		
Infrastructure					
Transportation infrastructure	26,520,689	1,565,071	(196,120)	27,899,640	
Water system infrastructure	1,814,813	318,249	(5,796)	2,127,266	
Wastewater system infrastructure	<u>870,206</u>	<u>39,669</u>	<u>-</u>	<u>909,875</u>	
Infrastructure Total	<u>29,215,708</u>	<u>1,922,989</u>	<u>(201,916)</u>	<u>30,936,781</u>	
General					
Land improvements	1,818,816	129,934	(79,484)	1,869,266	
Buildings	4,867,260	402,221	-	5,269,481	
Machinery and equipment	2,232,628	199,612	(112,787)	2,319,453	
Vehicles	<u>3,797,786</u>	<u>415,551</u>	<u>-</u>	<u>4,213,337</u>	
General Total	<u>12,716,490</u>	<u>1,147,318</u>	<u>(192,271)</u>	<u>13,671,537</u>	
Total Accumulated Amortization	<u><u>41,932,198</u></u>	<u><u>3,070,307</u></u>	<u><u>(394,187)</u></u>	<u><u>44,608,318</u></u>	
Net Book Value					
	Opening			Ending	
Infrastructure					
Transportation infrastructure	20,505,225			20,565,819	
Water system infrastructure	3,549,123			5,405,357	
Wastewater system infrastructure	<u>3,099,421</u>			<u>3,059,752</u>	
	27,153,769			29,030,928	
General					
Land	747,882			747,882	
Land improvements	3,035,560			2,949,712	
Buildings	10,640,568			10,297,630	
Machinery and equipment	987,432			981,401	
Vehicles	<u>2,866,542</u>			<u>3,011,519</u>	
	18,277,984			17,988,144	
Work in progress	<u>175,151</u>			<u>158,400</u>	
Total Net Book Value	<u><u>45,606,904</u></u>			<u><u>47,177,472</u></u>	

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

8. TANGIBLE CAPITAL ASSETS (CONTINUED)

December 31, 2022					
Cost	Opening	Additions	Disposals and Adjustments	Ending	
<u>Infrastructure</u>					
Transportation infrastructure	46,369,795	889,616	(223,497)	47,035,914	
Water system infrastructure	5,360,039	3,897	-	5,363,936	
Wastewater system infrastructure	<u>3,969,627</u>	-	-	<u>3,969,627</u>	
Infrastructure Total	<u>55,699,461</u>	<u>893,513</u>	<u>(223,497)</u>	<u>56,369,477</u>	
<u>General</u>					
Land	747,882	-	-	747,882	
Land improvements	4,818,399	44,582	(8,605)	4,854,376	
Buildings	15,482,143	25,685	-	15,507,828	
Machinery and equipment	3,166,673	116,424	(63,037)	3,220,060	
Vehicles	<u>6,490,064</u>	<u>362,571</u>	<u>(188,307)</u>	<u>6,664,328</u>	
General Total	30,705,161	549,262	(259,949)	30,994,474	
Work in progress	<u>236,443</u>	<u>133,593</u>	<u>(194,885)</u>	<u>175,151</u>	
Total Cost	<u><u>86,641,065</u></u>	<u><u>1,576,368</u></u>	<u><u>(678,331)</u></u>	<u><u>87,539,102</u></u>	
Accumulated Amortization					
	Opening	Amortization	Disposals and Adjustments	Ending	
<u>Infrastructure</u>					
Transportation infrastructure	25,368,931	1,297,348	(135,590)	26,530,689	
Water system infrastructure	1,724,893	90,120	-	1,814,813	
Wastewater system infrastructure	<u>821,225</u>	<u>48,981</u>	-	<u>870,206</u>	
Infrastructure Total	<u>27,914,849</u>	<u>1,436,449</u>	<u>(135,590)</u>	<u>29,215,708</u>	
<u>General</u>					
Land improvements	1,701,614	121,074	(3,872)	1,818,816	
Buildings	4,649,535	406,032	(188,307)	4,867,260	
Machinery and equipment	1,967,472	328,193	(63,037)	2,232,628	
Vehicles	<u>3,493,947</u>	<u>303,839</u>	-	<u>3,797,786</u>	
General Total	11,812,568	1,159,138	(255,216)	12,716,490	
Total Accumulated Amortization	<u>39,727,417</u>	<u>2,595,587</u>	<u>(390,806)</u>	<u>41,932,198</u>	
Net Book Value					
	Opening			Ending	
<u>Infrastructure</u>					
Transportation infrastructure	21,000,864			20,505,225	
Water system infrastructure	3,635,346			3,549,123	
Wastewater system infrastructure	<u>3,148,402</u>			<u>3,099,421</u>	
	27,784,612			27,153,769	
<u>General</u>					
Land	747,882			747,882	
Land improvements	3,116,785			3,035,560	
Buildings	10,832,608			10,640,568	
Machinery and equipment	1,199,201			987,432	
Vehicles	<u>2,996,117</u>			<u>2,866,542</u>	
	18,892,593			18,277,984	
Work in progress	<u>236,443</u>			<u>175,151</u>	
Total Net Book Value	<u>46,913,648</u>			<u>45,606,904</u>	

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

9. NET LONG-TERM LIABILITIES

- a) The balance of net long-term liabilities reported on the Consolidated Statement of Financial Position consists of the following:

	2023	2022
	<u>\$</u>	<u>\$</u>
Total long-term liabilities incurred by the Municipality and outstanding at the end of the year	3,125,430	3,375,520
Tile drainage loans assumed by the individual	<u>-</u>	<u>(6,011)</u>
Total long-term liabilities at the end of the year	<u>3,125,430</u>	<u>3,369,509</u>

- b) Principal repayments are summarized as follows:

	Development Charges	Tax Revenue	User Charges	Total
2024	113,927	138,710	-	252,637
2025	113,927	138,890	-	252,817
2026	69,776	82,476	-	152,252
2027	69,776	87,251	-	157,027
2028	69,776	92,177	-	161,953
Beyond	<u>1,046,640</u>	<u>1,102,104</u>	<u>-</u>	<u>2,148,744</u>
Total	<u>1,483,822</u>	<u>1,641,608</u>	<u>-</u>	<u>3,125,430</u>

- c) Interest rates range from 2.74% to 4.06%. Interest expense on long-term liabilities in 2023 amounted to \$104,424 (2022 - \$113,027).
- d) The Municipality is contingently liable for municipal debt with respect to tile drainage loans. The total amount outstanding as at December 31, 2023 is \$- (2022 - \$6,011) and is not recorded on the Consolidated Statement of Financial Position.
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CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

10. ACCUMULATED SURPLUS

The accumulated surplus consists of individual fund surplus and reserves as follows:

	2023	2022
	<u>\$</u>	<u>\$</u>
SURPLUS		
General revenue fund	(18,674)	291,127
Consolidated water boards reserves	934,998	795,787
Consolidated East Elgin Community Centre Complex reserve	101,958	81,547
Benefiting land owners	(290,896)	(726,851)
Invested in tangible capital assets	47,177,472	45,606,904
Cemetery care and maintenance	7,261	7,261
Funded (unfunded) capital projects	-	(96,327)
Reserves	<u>11,168,599</u>	<u>10,013,462</u>
	59,080,718	55,972,910
AMOUNTS TO BE RECOVERED		
Net long-term debt	<u>(3,125,430)</u>	<u>(3,369,509)</u>
ACCUMULATED SURPLUS	<u>55,955,288</u>	<u>52,603,401</u>
RESERVES		
Reserves set aside for specific purposes by council:		
Working capital	1,348,238	1,314,038
Contingencies	402,160	417,572
Roadway purposes	415,577	224,774
Water and sewer purposes	1,195,736	1,247,361
Asset replacement purposes	7,438,411	6,445,927
Other municipal services	<u>368,477</u>	<u>363,790</u>
Total reserves	<u>11,168,599</u>	<u>10,013,462</u>

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CORPORATION OF THE TOWNSHIP OF MALAHIDE

Notes to the Consolidated Financial Statements For The Year Ended December 31, 2023

11. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of the public sector accounting principles of the Chartered Professional Accountants of Canada, is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserve funds of the Municipality are summarized below:

	2023	2022
	<u>\$</u>	<u>\$</u>
Development charges and parkland	700,480	654,820
Canada Community Building Fund	1,177,278	1,033,744
OCIF	548,828	115,348
Building department funds	625,326	637,528
Other	<u>18,252</u>	<u>79,874</u>
	<u>3,070,164</u>	<u>2,521,314</u>

12. PENSION AGREEMENTS

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year, an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits the members have earned to date. The most recent actuarial valuation of the Plan was conducted December 31, 2023, and the results of this valuation disclosed actuarial liabilities of \$136.2 billion in respect of benefits accrued for service with actuarial assets at that date of \$136 billion leaving an actuarial deficit of \$4.2 billion.

Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Municipality does not recognize any share of the OMERS Pension surplus or deficit in these consolidated financial statements.

The amount contributed to OMERS for 2023 was \$248,000 (2022 - \$244,000).

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

13. OPERATIONS OF THE SCHOOL BOARDS AND COUNTY OF ELGIN

During 2023, requisitions were made by the School Boards and the County of Elgin requiring the Municipality to collect taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	School Boards \$	County \$
Taxation	2,204,803	7,450,511
Share of payments in lieu of taxes	<u>35,818</u>	<u>874,506</u>
Amounts requisitioned	<u><u>2,240,621</u></u>	<u><u>8,325,017</u></u>

14. CONTINGENT LIABILITIES

From time to time, the Municipality is subject to claims and lawsuits that arise in the ordinary course of business. These claims may be covered by the Municipality's insurance up to a maximum amount per occurrence. In the opinion of management, any litigation, if successful would not have a material impact on the financial position of the Municipality.

Estimated costs to settle claims are based on available information and projections of estimated future expenses developed based on the Municipality's historical experience. Claims are reported as an operating expense in the year of the loss, where the costs are deemed to be likely and can be reasonably determined. Claim provisions are reported as a liability in the consolidated statement of financial position.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

15. BUDGET FIGURES

The operating budget approved by the council of the Municipality for 2023 is reflected on the consolidated statement of operations. Budget figures have been reclassified for the purposes of these financial statements to comply with PSAB reporting requirements. These adjustments include reserve transfers, capital expenditures, amortization and debt financing and repayment.

	Approved Budget \$	Adjustments \$	PSAB Budget \$
REVENUES			
Property taxation	8,367,374	-	8,367,374
Taxation from other governments	753,500	-	753,500
User charges	2,355,670	744,095	3,099,765
Local improvement levies	6,372	893,833	900,205
Government transfers			
Federal	307,510	-	307,510
Provincial	1,963,119	-	1,963,119
Other municipalities	1,157,335	287,744	1,445,079
Investment income	40,000	45,308	85,308
Penalties and interest on taxes	188,000	-	188,000
Other	3,000	-	3,000
Reserve transfers and long-term debt proceeds	<u>1,289,697</u>	<u>(1,289,697)</u>	<u>-</u>
Total revenues	<u>16,431,577</u>	<u>681,283</u>	<u>17,112,860</u>
EXPENSES			
General government	4,504,640	(3,095,290)	1,409,350
Fire and police protection	2,106,305	276,169	2,382,474
Other protective services	649,637	11,734	661,371
Transportation services	3,830,337	1,867,755	5,698,092
Waterworks and sewers	1,372,695	312,496	1,685,191
Garbage collection and disposal	758,345	-	758,345
Health services	48,410	-	48,410
Recreation and cultural services	1,003,262	781,475	1,784,737
Planning and zoning	251,789	7,229	259,018
Agriculture	163,960	869,206	1,033,166
Capital	<u>1,742,197</u>	<u>(1,742,197)</u>	<u>-</u>
Total expenses	<u>16,431,577</u>	<u>(711,423)</u>	<u>15,720,154</u>
BUDGETED ANNUAL SURPLUS	<u>-</u>	<u>1,392,706</u>	<u>1,392,706</u>

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

16. SUPPLEMENTARY INFORMATION:

	2023	2022
	<u>\$</u>	<u>\$</u>
[a] Current fund expenditures by object:		
Contracted services	4,944,897	5,440,536
Salaries, wages and employee benefits	4,537,800	4,278,940
Amortization	3,070,307	2,595,587
Materials	3,140,106	2,940,499
Transfer to others	173,742	164,610
Long-term debt interest	<u>104,424</u>	<u>113,027</u>
	<u>15,971,276</u>	<u>15,533,199</u>
 [b] Change in non-cash assets and liabilities related to operations:		
Taxes receivable	(435,555)	363,508
Accounts receivable	(1,375,017)	737,646
Inventories and prepaid expenses	(239,645)	(69,096)
Accounts payable and accrued liabilities	546,963	(709,599)
Deferred revenue - obligatory reserve funds	<u>548,850</u>	<u>152,877</u>
	<u>(954,404)</u>	<u>475,336</u>

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

17. SEGMENTED INFORMATION

The Municipality is a diversified municipal government institution that provides a wide range of services to its citizens, including contract police services, fire, roads, community services, water and sewer. For management reporting purposes the Municipality's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

The Municipality services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provided, are as follows:

General government

General government is comprised of municipal council, corporate management and program support.

Protection services

Protection services are comprised of the fire, police, conservation authority, building inspection and animal control, emergency measures and provincial offences.

Transportation services

Transportation services are comprised of roads, bridges, winter control, parking and street lighting.

Environmental services

Environmental services are comprised of the provision of safe drinking water, the collection and treatment of waste water and waste collection, disposal and recycling.

Health services

Health services are comprised of public health services and cemeteries.

CORPORATION OF THE TOWNSHIP OF MALAHIDE**Notes to the Consolidated Financial Statements
For The Year Ended December 31, 2023**

17. SEGMENTED INFORMATION (CONTINUED)**Recreation and cultural services**

Recreation and cultural services are comprised of parks, recreation programs, recreation and community facilities, and cultural services.

Planning and development

Planning and development is comprised of planning and zoning, commercial and industrial development, economic development and tourism, and agricultural and reforestation.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. The General Revenue Fund reports on municipal services that are funded primarily by taxation such as property and business tax revenues. Taxation and payments-in-lieu of taxes are apportioned to General Revenue Fund services based on the Fund's net surplus. Certain government transfers, transfer from other funds, and other revenues have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. For additional information see the Consolidated Schedule of Segment Disclosure.

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Consolidated Schedule of Segment Disclosure
For The Year Ended December 31, 2023**

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Recreation Services	Planning and Development Services	Total
	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES								
Taxation and local improvements	2,329,538	1,933,333	3,521,101	391,351	48,410	728,203	186,989	9,138,925
Sales of services and regulatory fees	68,896	112,096	64,602	2,378,314	900	501,362	83,174	3,209,344
Government transfers	974,518	40,955	1,504,562	1,023,473	-	287,744	-	3,831,252
Other	594,419	105,391	-	1,594,374	-	47,346	900,205	3,241,735
Gain (loss) on disposal of tangible capital assets	-	(37,795)	(56,944)	(3,354)	-	-	-	(98,093)
	<u>3,967,371</u>	<u>2,153,980</u>	<u>5,033,321</u>	<u>5,384,158</u>	<u>49,310</u>	<u>1,564,655</u>	<u>1,170,368</u>	<u>19,323,163</u>
EXPENSES								
Salaries, wages and employees benefits	1,081,228	849,698	1,690,353	124,963	1,545	611,263	178,750	4,537,800
Long-term debt interest	-	59,670	401	-	-	43,992	361	104,424
Materials	147,242	305,110	1,715,590	172,094	31,321	759,261	9,488	3,140,106
Contracted services, rents and financial	187,396	1,235,956	667,626	1,734,928	15,832	75,773	1,027,386	4,944,897
External transfers	-	173,742	-	-	-	-	-	173,742
Amortization	<u>30,334</u>	<u>408,122</u>	<u>1,877,952</u>	<u>440,026</u>	<u>607</u>	<u>300,264</u>	<u>13,002</u>	<u>3,070,307</u>
	<u>1,446,200</u>	<u>3,032,298</u>	<u>5,951,922</u>	<u>2,472,011</u>	<u>49,305</u>	<u>1,790,553</u>	<u>1,228,987</u>	<u>15,971,276</u>
ANNUAL SURPLUS (DEFICIT)	<u>2,521,171</u>	<u>(878,318)</u>	<u>(918,601)</u>	<u>2,912,147</u>	<u>5</u>	<u>(225,898)</u>	<u>(58,619)</u>	<u>3,351,887</u>

CORPORATION OF THE TOWNSHIP OF MALAHIDE

**Consolidated Schedule of Segment Disclosure
For The Year Ended December 31, 2022**

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Recreation Services	Planning and Development Services	Total
	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES								
Taxation and local improvements	2,668,259	1,235,193	3,411,591	119,734	49,564	863,365	314,810	8,662,516
Sales of services and regulatory fees	77,092	94,190	56,234	2,152,055	1,175	366,036	24,459	2,771,241
Government transfers	983,532	38,214	2,723,546	131,217	-	272,504	44,935	4,193,948
Other	390,522	8,207	-	275,349	-	-	307,648	981,726
Gain (loss) on disposal of tangible capital assets	-	-	(277,075)	-	-	-	-	(277,075)
	<u>4,119,405</u>	<u>1,375,804</u>	<u>5,914,296</u>	<u>2,678,355</u>	<u>50,739</u>	<u>1,501,905</u>	<u>691,852</u>	<u>16,332,356</u>
EXPENSES								
Salaries, wages and employees benefits	996,884	812,720	1,545,314	120,586	1,432	518,409	283,595	4,278,940
Long-term debt interest	-	67,082	622	-	-	44,622	701	113,027
Materials	113,375	352,494	1,540,714	154,471	30,692	724,605	24,148	2,940,499
Contracted services, rents and financial	145,098	1,246,303	1,367,002	1,756,515	15,694	107,982	801,942	5,440,536
External transfers	-	164,610	-	-	-	-	-	164,610
Amortization	<u>33,312</u>	<u>423,955</u>	<u>1,594,600</u>	<u>223,924</u>	<u>607</u>	<u>299,003</u>	<u>20,186</u>	<u>2,595,587</u>
	<u>1,288,669</u>	<u>3,067,164</u>	<u>6,048,252</u>	<u>2,255,496</u>	<u>48,425</u>	<u>1,694,621</u>	<u>1,130,572</u>	<u>15,533,199</u>
ANNUAL SURPLUS (DEFICIT)	<u>2,830,736</u>	<u>(1,691,360)</u>	<u>(133,956)</u>	<u>422,859</u>	<u>2,314</u>	<u>(192,716)</u>	<u>(438,720)</u>	<u>799,157</u>



P. 519-633-0700 • F. 519-633-7009
450 Sunset Drive, St. Thomas, ON N5R 5V1

P. 519-773-9265 • F. 519-773-9683
25 John Street South, Aylmer, ON N5H 2C1

www.grahamscottens.com

November 10, 2023

Corporation of The Township of Malahide
87 John Street South
Aylmer, Ontario, N5H 2C3

Dear Members of Council:

The Objective and Scope of the Audit

You have requested that we audit the consolidated financial statements of Corporation of The Township of Malahide, which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net assets, remeasurement gains and losses, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the consolidated financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. Identify and assess the risks of material misstatement of the consolidated 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- d. 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 entity'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 consolidated 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 entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair 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 may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

The Responsibilities of Management

Our audit will be conducted on the basis that management and those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the consolidated financial statements in accordance with Canadian accounting standards for public sector entities
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.
- c. To provide us with timely:
 - i. Access to all information of which management is aware that is relevant to the preparation of the consolidated financial statements (such as records, documentation and other matters);
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of noncompliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - iv. Unrestricted access to persons within Corporation of The Township of Malahide from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the consolidated financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained below.

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants, and Ratepayers of Corporation of The Township of Malahide:

Opinion

We have audited the consolidated financial statements of Corporation of The Township of Malahide, which comprise the balance sheet as at December 31, 2023, and the statement of operations and accumulated surplus, statement of changes in financial assets, statement of , and statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the organization's consolidated financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for public sector entities.

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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian accounting standards for public sector entities, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

INDEPENDENT AUDITORS' REPORT (CONTINUED)**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements (Continued)**

As part of an audit in accordance with Canadian 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 consolidated 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 organization'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 organization'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 consolidated 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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

St. Thomas, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

If we conclude that a modification to our opinion on the consolidated financial statements is necessary, we will discuss the reasons with you in advance.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly authorized by law or by the Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits). If you do not consent to our use of electronic communications, please notify us in writing.

We offer you the opportunity to communicate by a secure online portal, however if you choose to communicate by email you understand that transmitting information poses the risks noted above. You should not agree to communicate with the firm via email without understanding and accepting these risks.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of our Report

The examination of the consolidated financial statements and the issuance of our audit opinion are solely for the use of Corporation of The Township of Malahide and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these consolidated financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Corporation of The Township of Malahide.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Corporation of The Township of Malahide) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the consolidated financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized consolidated financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm's standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, the audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Code of Professional Conduct/Code of Ethics, prepare your federal and provincial income tax returns and other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution

You agree that:

- a. Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b. You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Indemnity

Corporation of The Township of Malahide hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm, and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- a. The breach by Corporation of The Township of Malahide, or its directors, officers, agents, or employees, of any of the covenants made by Corporation of The Township of Malahide herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the consolidated financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- b. A misrepresentation by a member of your management or board of directors.

Time Frames

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by Corporation of The Township of Malahide of its obligations.

Fees***Fees at Regular Billing Rates***

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Fees will be rendered as work progresses and are payable on presentation.

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.0% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

Termination

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all of our out-of-pocket costs through to the date of termination.

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

Conclusion

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your organization.

Sincerely,

GRAHAM SCOTT ENNS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS



Robert B. Foster, CPA, CA
Partner

Acknowledged and agreed on behalf of Corporation of The Township of Malahide by:

Members of Council

Corporation of The Township of Malahide

REPORT NO. DS-24-33

TO: Mayor & Members of Council

DEPARTMENT: Development Services

MEETING DATE: July 4, 2024

SUBJECT: **Application for Consent to Sever No. D10-E57-24 of Gerrit and Susan Meesters (Authorized Agent: Strik, Baldinelli, Moniz Ltd. c/o Simona Rasanu) relating to a property located at CON 9 E PT LOT 17, Township of Malahide (48302 Crossley Hunter Line)**

RECOMMENDATION:

THAT Report No. DS-24-33 entitled “Application for Consent to Sever No. D10-E57-24 of Gerrit and Susan Meesters be received;

AND THAT the Application for Consent to Sever No. D10-E57-24 of Gerrit and Susan Meesters relating to a property located at CON 9 E PT LOT 17, Township of Malahide (48302 Crossley Hunter Line), be supported for the reasons set out in this Report;

AND THAT this report and the recommended conditions be forwarded to the Land Division Committee for its review and consideration.

PURPOSE & BACKGROUND:

An application for consent to sever (“the application”) has been submitted by Strik, Baldinelli, Moniz Ltd., on behalf of the owners, to create a new farm lot in an agricultural area.

The application relates to the property located at CON 9 E PT LOT 17 and known municipally as 48302 Crossley Hunter Line.

The County Land Division Committee has scheduled a Public Hearing for this application to be considered on August 28, 2024.

COMMENTS & ANALYSIS:

The subject lands are approximately 42.3 hectares (104.5 acres) in area, have approximately 239 metres of frontage along Crossley Hunter Line, and approximately 306 metres of frontage along Wilson Line. The property is used for agriculture purposes, specifically field crop production, and contains a single detached and several accessory

structures. The Catfish Creek Drain municipal drain crosses the southern portion of the property.

The applicant is proposing to sever the property in half to create a new farm lot to convey to family members in support of farm succession planning. The proposed severed parcel would have an area of approximately 20.9 hectares (51.6 acres) with a frontage of approximately 306 metres on Wilson Line. The proposed retained parcel would have an area of approximately 21.5 hectares, a frontage of approximately 239 metres on Crossley Hunter Line, and contain the existing dwelling and accessory buildings.

An easement is also proposed over the severed parcel to grant access from Wilson Land to the retained parcel. The easement is being sought as the existing access from Crossley Hunter Line crosses a culvert over the Catfish Creek municipal drain that is not suitable for large farm machinery.

Provincial Policy Statement (PPS)

Lot creation in prime agricultural areas is discouraged and may only be permitted for agricultural purposes, *“provided that the lots are of a size appropriate for the type of agricultural use(s) common in the area and are sufficiently large to maintain flexibility for future changes in the type or size of agricultural operations”* (s. 2.3.4.1).

The application proposes to create a new farm lot and both the severed and retained lot would continue to be used for agricultural purposes. A review of the parcel fabric of the surrounding area has identified a number of parcels that are of similar size to the severed and retained parcel and are able to support viable agricultural operations.

The subject lands are adjacent to properties that contain natural heritage features. The PPS does not permit development on lands adjacent to natural heritage features unless it has been demonstrated that there will be no negative impacts. The proposed severance would continue to be used for agricultural purposes that currently exist and would not introduce a new land use that would negatively impact adjacent natural features.

County of Elgin Official Plan

The subject properties are designated “Agriculture Area” on Schedule ‘A’, Land Use Plan, is identified as having frontage along two “Local” Roads on Schedule ‘B’, “Transportation Plan”.

It is an objective of the County Official Plan to protect prime agricultural areas from fragmentation, development and land uses unrelated to agriculture (s. C2.1). The application states that both the severed and retained lands will continue to be used for agricultural purposes.

The County Official Plan provides direction on lot creation on lands in the Agricultural Area designation, stating that new lots may be permitted if (s. E1.2.3.4):

“a) the lot is to be severed to create a new farm lot and both the retained and severed parcels each have a lot area of about 40 hectares; or as established in the local planning documents,”

The Township Zoning By-law establishes minimum lot sizes for properties in the properties A1 zoning, which the application conforms to.

The PPS does not permit development and site alteration within or adjacent to natural heritage features unless it has been demonstrated that there will be no negative impacts. The proposed severance to create a new farm lot would negatively impact the adjacent natural heritage features.

Malahide Official Plan

The subject property is designated “Agriculture” on Schedule ‘A1’ (Land Use Plan). A portion of the property is in a “Hazard Lands” designation on Schedule ‘A2’ (Constraints Plan). The Malahide Official Plan discourages the subdividing of large farms into smaller holdings and encourages continued farm use. The enforcement of this policy and stipulation of a minimum lot size for agricultural uses will be detailed in the Zoning By-law (s. 2.1.6).

The application proposes to subdivide a large farm into smaller holdings that will be of a size that can support continued farm uses and adheres to the minimum lot sizes stipulated in the Zoning By-law.

The Official Plan identifies that the subject lands are adjacent to locally significant woodlands. Proposals to sever land for agricultural purposes will not require demonstration of no negative impacts for lands that are within or in proximity to locally significant woodlands (s. 2.5.4.7).

Malahide Zoning By-law

The subject property is zoned as A1 on Key Map 11 of Schedule “A” to the Township’s Zoning By-law No. 18-22, with a ‘Conservation Regulated Area’ overlay on a southern portion. The A1 Zone requires a minimum lot area of 20 hectares and a minimum lot frontage of 150 metres. Both the severed and retained parcels would exceed these requirements.

It is noted that any development proposed within the “Conservation Authority Regulated Area” may require permit approval from the Catfish Creek Conservation Authority.

FINANCIAL IMPLICATIONS:

The full cost of the application and associated process is at the expense of the Applicant and has no implications to the Township's Operating Budget.

LINK TO STRATEGIC & OPERATIONAL PLANS:

Priorities:	Unlock Responsible Growth
Tangible Results:	Policy Driven Decision Making

CONSULTATION:

N/A

ATTACHMENTS:

1. Report Photo;
2. Application Sketch; and
3. Recommended Conditions.

Prepared by: E. Steele, MBPC, Consulting Planner for the Township

Reviewed by: J. McGuffin, MBPC, VP & Principal Planner

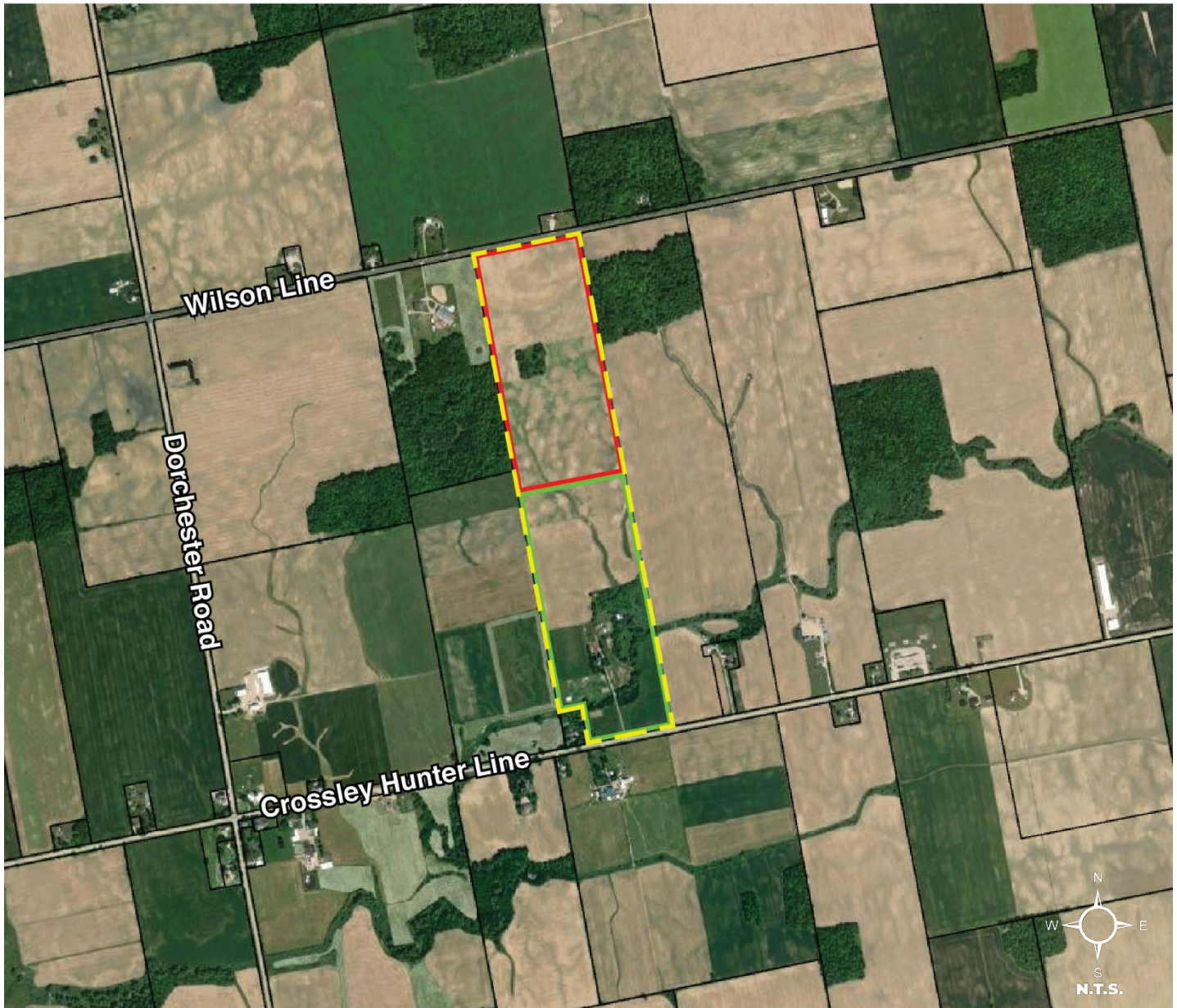
Approved by: N. Dias, Chief Administrative Officer

APPLICATION FOR CONSENT TO SEVER

Owners: Gerrit and Susan Meesters

48302 Crossley Hunter Line
Part Lot 17, Concession 9 East,
Township of Malahide

**Township
of Malahide
Figure 1**



OFFICIAL PLAN DESIGNATION
AGRICULTURAL

ZONING
General Agricultural (A1)

 Area to be Severed (20.86 ha)

 Area to be Retained (21.47 ha)

 Subject Property

**LANDS TO BE SEVERED
ZONING DATA CHART**

GROSS SITE AREA: 423,314.7 m² (104.6 ac, 42.33 ha)
 LANDS TO BE RETAINED: 214,704.6 m² (53.05 ac, 21.47 ha)
 LANDS TO BE SEVERED: 208,610.1 m² (51.55 ac, 20.86 ha)

ITEM	A1 - GENERAL AGRICULTURAL ZONE	REQUIRED	PROVIDED
1	LOT AREA (ha MIN)	20.0	20.86
2	LOT FRONTAGE (m MIN)	150.0	305.89
3	FRONT YARD DEPTH (m MIN)	15.0	---
4	INTERIOR SIDE YARD WIDTH (m MIN)	5.0	---
5	EXTERIOR SIDE YARD DEPTH (m MIN)	9.0	---
6	REAR YARD DEPTH (m MIN)	7.5	---
7	LOT COVERAGE (% MAX)	20.0	---
8	HEIGHT, DWELLING (m MAX)	10.5	---
9	FLOOR AREA DWELLING (m ² MIN)	90.0	---
10	DWELLINGS ON LOT (MAX)	1	0

**LANDS TO BE RETAINED
ZONING DATA CHART**

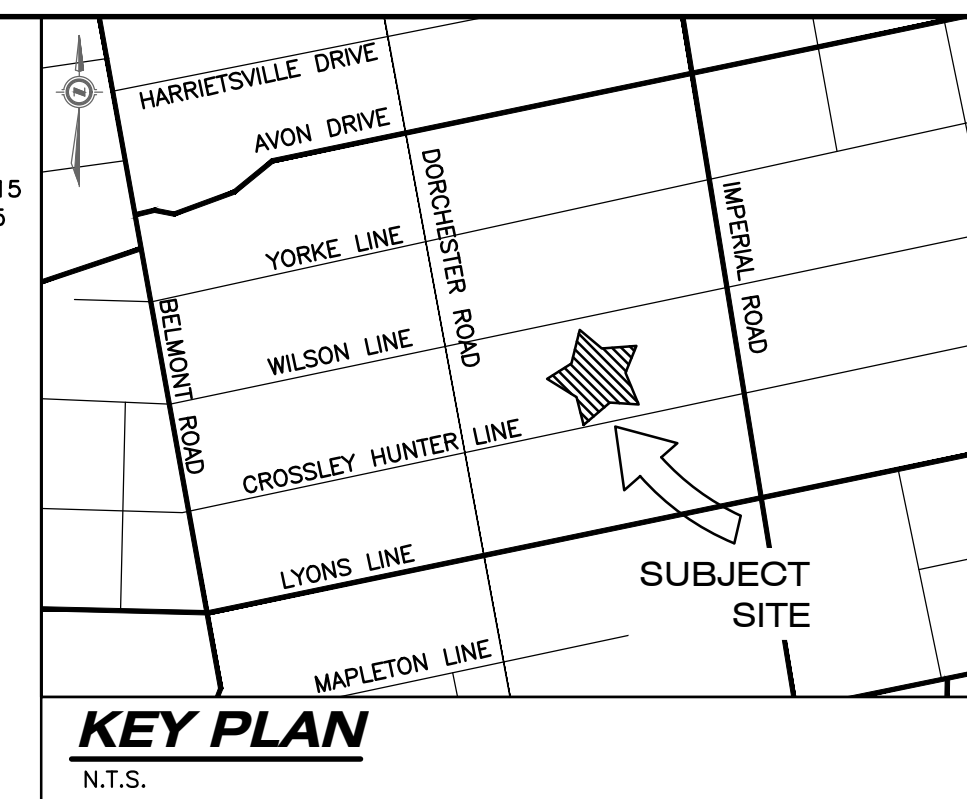
GROSS SITE AREA: 423,314.7 m² (104.6 ac, 42.33 ha)
 LANDS TO BE RETAINED: 214,704.6 m² (53.05 ac, 21.47 ha)
 LANDS TO BE SEVERED: 208,610.1 m² (51.55 ac, 20.86 ha)

ITEM	A1 - GENERAL AGRICULTURAL ZONE	REQUIRED	PROVIDED
1	LOT AREA (ha MIN)	20.0	21.47
2	LOT FRONTAGE (m MIN)	150.0	238.84
3	FRONT YARD DEPTH (m MIN)	15.0	211.35
4	INTERIOR SIDE YARD WIDTH (m MIN)	5.0	131.15
5	EXTERIOR SIDE YARD DEPTH (m MIN)	9.0	N/A
6	REAR YARD DEPTH (m MIN)	7.5	490.63
7	LOT COVERAGE (% MAX)	20.0	±0.3
8	HEIGHT, DWELLING (m MAX)	10.5	<10.5
9	FLOOR AREA DWELLING (m ² MIN)	90.0	±160.0
10	DWELLINGS ON LOT (MAX)	1	1

- LEGEND
- REGULATED LANDS - CATFISH CREEK CONSERVATION AUTHORITY
 - SUBJECT PROPERTY BOUNDARY
 - PROPOSED SEVERANCE LINE
 - PROPOSED LANDS TO BE SEVERED
 - APPROXIMATE LOCATION OF EXISTING WATER WELL
 - APPROXIMATE LOCATION OF EXISTING SEPTIC SYSTEM

REFERENCE DOCUMENTS:

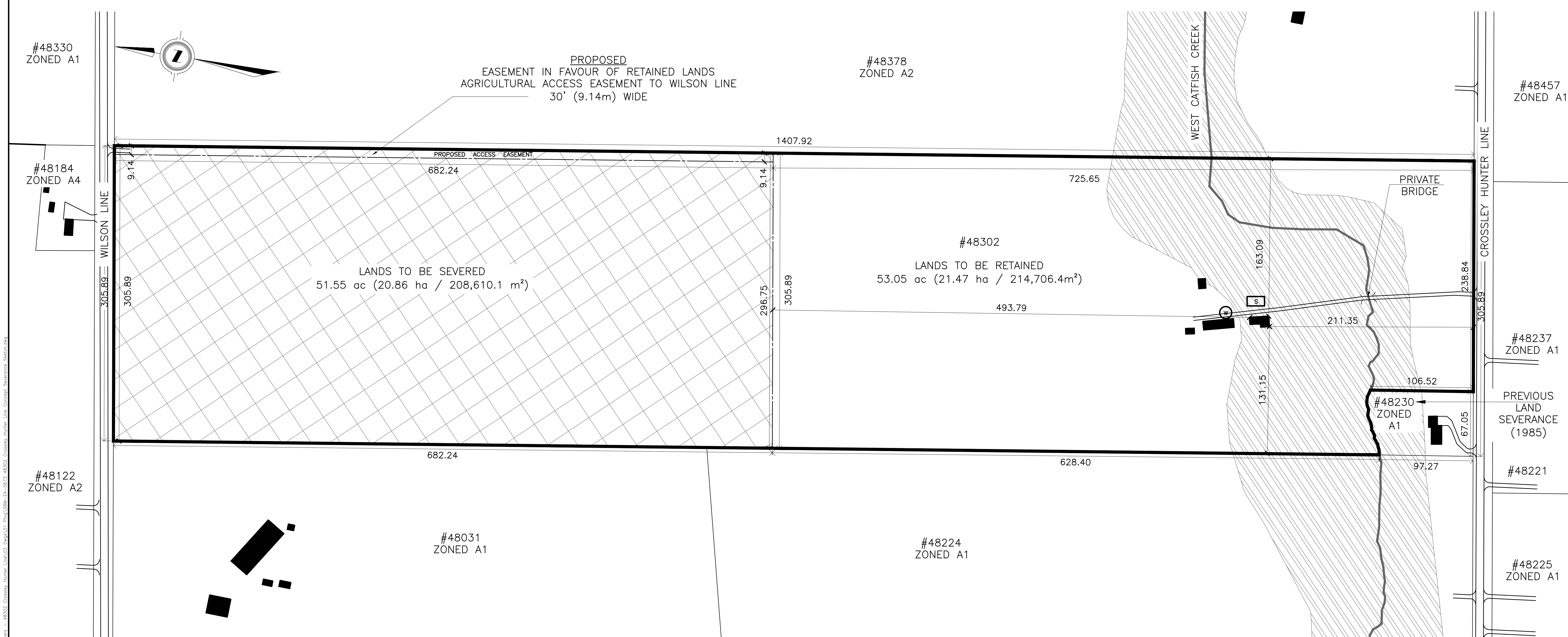
- 48302 Crossley Hunter Line - Parcel Fabric - Elgin County Mapping.
- 48230 Crossley Hunter Line - Drawn based on Survey plan 11R-2715 (File 85-44) Brian Vaughan Ontario Land Surveyors Dated April 11, 1985



LEGAL INFORMATION

PART OF
 LOT 17, CONCESSION 9
 SOUTH DORCHESTER
 AS IN E353991
 IN THE
 TOWNSHIP OF MALAHIDE
 COUNTY OF ELGIN

PROPOSED
 EASEMENT IN FAVOUR OF RETAINED LANDS
 AGRICULTURAL ACCESS EASEMENT TO WILSON LINE
 30' (9.14m) WIDE

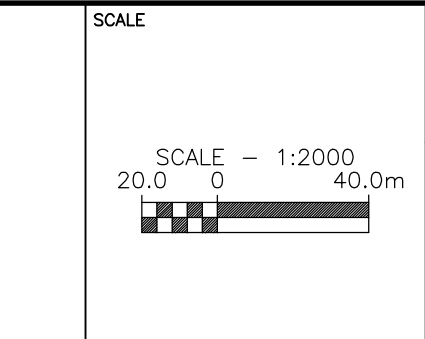


AS CONSTRUCTED SERVICES	COMPLETION	No.	REVISIONS	D/M/Y	BY	CONSULTANT
DESIGN	SC	1	FOR CLIENT REVIEW	06/05/24	SC	
DRAWN	SC	2	FOR SUBMISSION	29/05/24	SC	
CHECKED	SR					
APPROVED	SR					
DATE				29/05/2024		
CAD				24-0673		

STRIK BALDINELLI MONIZ
 sbm
 PLANNING - CIVIL - STRUCTURAL - MECHANICAL - ELECTRICAL
 1599 Adelaide St. N, Unit 301, London, Ontario, N5X 4E8
 Tel: (519) 471-6667 Fax: (519) 471-0034
 Email: sbm@sbmltd.ca

ENGINEER'S STAMP
**PRELIMINARY
 NOT FOR
 CONSTRUCTION**

CLIENT
**JERRY AND SUSAN
 MEESTERS**
 48302 CROSSLEY HUNTER LINE
 MALAHIDE, ON
 NOL 1B0



TITLE
**CONCEPTUAL
 SEVERANCE SKETCH & ZONING CHART**
 48302 CROSSLEY HUNTER LINE
 MALAHIDE, ON.

PROJECT No.
SBM-24-0673
 SHEET No.
SP1
 PLAN FILE No.
 -

S:\2024 - John SBM-24-0673 - Jerry Meesters - 48302 Crossley Hunter Line\03 Drawings\01 Prop\SBM-24-0673_48302_Crossley Hunter Line Concept Severance Sketch.dwg

E57-24 – Recommended Conditions

1. In order to facilitate the approval process for the severance, the applicant is required to furnish a grading plan for both the severed and retained parcels. This plan should be prepared by a qualified professional, such as an engineer or surveyor, who will assess and confirm that sufficient lot drainage is adequate for both properties. This confirmation will ensure that the separation of one property does not lead to drainage issues on the other. If, due to existing site conditions, the certification cannot be provided, the applicant is obligated to engage a qualified professional to create a grading plan. Subsequently, the necessary site alterations and grading works must be completed before final approval of the severance is granted. This requirement aims to guarantee responsible land development practices and prevent potential future drainage complications between the severed and retained parcels.
2. That the applicant initiate and assume, if required, all engineering costs associated with the preparation of a revised assessment schedule in accordance with the Drainage Act, RSO1990, as amended, with a deposit to be paid in full to the township prior to the condition being deemed fulfilled. If the deposit does not cover the costs of the revised assessment schedule, the applicant will be billed for any additional costs incurred.
3. That all outstanding work orders or by-law enforcement issues be resolved to the satisfaction of the Chief Building Official prior to the condition being deemed fulfilled.
4. That the necessary deeds, transfers and charges for certificates and/or instruments necessary for registration be submitted prior to certification all of which are to be fully executed.
5. That all applicable property taxes, municipal fees and charges be paid to the Township prior to the stamping of the deeds.
6. That an electronic version of the reference plan be submitted to the satisfaction of the Township.
7. That the applicant is responsible to apply and pay all fees to the Township with respect to Civic Addressing Numbers/Signage for the severed and retained portions of property prior to the condition being deemed fulfilled.



REPORT NO. FIN-24-19
TO: Mayor & Members of Council
DEPARTMENT: Corporate & Financial Services
MEETING DATE: July 4, 2024
SUBJECT: Canada Community-Building Fund

RECOMMENDATION:

THAT Report No. FIN-24-19 entitled “Canada Community-Building Fund” be received;

AND THAT Council endorse the 2024 – 2034 Canada Community-Building Fund Municipal Funding Agreement with the Association of Municipalities of Ontario.

PURPOSE & BACKGROUND:

Formerly known as the Gas Tax Fund, the Canada Community-Building Fund (CCBF) is a permanent, indexed fund provided directly to municipalities, flowing through provinces and territories to support strategic infrastructure investments. Funds can be invested across 18 project categories to address local priorities. Municipalities are also able to pool, bank and borrow against this fund as needed.

The Township previously signed a 10-year agreement in 2014 which expired earlier this year. The purpose of this report is to seek Council’s endorsement of a new 10-year agreement so the Township may continue to benefit from this crucial infrastructure funding source.

COMMENTS & ANALYSIS:

Funding Allocations

Canada Community-Building Fund allocations are to be distributed to municipalities on a per capita basis. Each municipality’s previous and future allocations, up to 2028, are publicly available online. The Township’s 2024 allocation has declined to \$292,644.64, from \$307,510.13 in 2023. Future allocations are to be indexed by 2% per year over the course of the new agreement. A list of the Township’s 2024 – 2028 allocations are subsequently included for review.

Canada Community-Building Fund Annual Allocations

	2024	2025	2026	2027	2028
Annual Funding	292,644.64	304,838.17	304,838.17	317,031.70	317,031.70
Increase (%)	(4.83%)	4.17%	0.00%	4.00%	0.00%

Summary of Township Requirements:

- Authorization of the Mayor and Clerk to sign the Canada Community Building Fund Municipal Funding Agreement and related by-law.
- Apply funding against eligible projects and cost types as defined in the agreement (Schedules A, B, C) and distribute investment income proportionally against unused funding held in reserves.
- Submit annual report to AMO which details the financial transactions of the fund, the outcome of funded infrastructure projects, proof of indemnification requirements, and updates on the Township's development of its asset management plan and related legislative requirements (Schedule D)
- Comply with agreement communication requirements including project signage acknowledgements of funding source (Schedule E).

Notable Changes from Prior Agreement

- Municipalities with populations over 30,000 will now be required to develop a housing needs assessment and prioritize the funding of projects which will expand housing supply.
- Removal of the "incrementality" requirement from the previous agreement whereby municipalities were required to spend a base amount on tangible capital assets over the life of the agreement to prove CCBF funding was complementing existing funding sources as opposed to replacing it.

Recommendation:

The Association of Municipalities of Ontario notes that, as with previous agreements, the form and content of this Agreement are not subject to negotiation. Staff do not have any concerns with the proposed CCBF agreement and recommend its approval.

FINANCIAL IMPLICATIONS:

The Township's 2024 Canada Community-Building Fund allocation of \$292,644.64 was included in the 2024 Budget. It was assumed in the Township's long-term budget and Asset Management Plan funding strategy that annual CCBF allocations would continue to increase by 2% each year and be used to fund local roads and bridges.

ATTACHMENTS:

1. Canada Community-Building Fund Municipal Funding Agreement

Prepared by: A. Boylan, Director of Corporate Services/Treasurer

Approved by: N. Dias, Chief Administrative Officer

**MUNICIPAL FUNDING AGREEMENT
ON THE CANADA COMMUNITY-BUILDING FUND**

BETWEEN:

THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO

(referred to herein as “**AMO**”)

AND:

THE TOWNSHIP OF MALAHIDE

(a municipal corporation pursuant to the *Municipal Act, 2001*, referred to herein as the “**Recipient**”)

WHEREAS the Government of Canada, the Government of Ontario, AMO, and the City of Toronto are signatories to the Administrative Agreement on the Canada Community-Building Fund effective April 1, 2024 (the “**Administrative Agreement**”), which governs the transfer and use of the Canada Community-Building Fund (“**CCBF**”) in Ontario;

AND WHEREAS AMO is responsible for the administration of CCBF funding made available to all Municipalities in Ontario – except the City of Toronto – under the Administrative Agreement, and will therefore undertake (and require the Recipient to undertake) certain activities as set out in this Agreement;

AND WHEREAS the Recipient wishes to enter into this Agreement to access CCBF funding;

NOW THEREFORE the Parties agree as follows:

1. DEFINITIONS AND INTERPRETATIONS

1.1 **Definitions.** For the purposes of this Agreement, the following terms shall have the meanings ascribed to them below:

“Annual Report” means the duly completed report to be prepared and delivered to AMO as described in Section 6.1.

“Asset Management” is a principle/practice that includes planning processes, approaches, plans, or related documents that support an integrated lifecycle approach to the effective stewardship of infrastructure assets to maximize benefits and effectively manage risk.

“Canada” means the Government of Canada, as represented by the Minister of Housing, Infrastructure and Communities.

“Canada Community-Building Fund” or “CCBF” means the program established under section 161 of the *Keeping Canada’s Economy and Jobs Growing Act*, S.C. 2011, c. 24 as amended by section 233 of the *Economic Action Plan 2013 Act, No. 1*, S.C. 2013, c. 33, as the Gas Tax Fund and renamed the Canada Community-Building Fund in section 199 of *Budget Implementation Act, 2021, No. 1*.

“Contract” means an agreement between the Recipient and a Third Party whereby the latter agrees to supply a product or service to an Eligible Project in return for financial consideration.

“Eligible Expenditure” means an expenditure described as eligible in Schedule B or deemed eligible by Canada in accordance with Section 4.2.

“Eligible Investment Category” means an investment category listed in Schedule A or deemed eligible by Canada in accordance with Section 3.2.

“Eligible Project” means a project that fits within an Eligible Investment Category.

“Event of Default” has the meaning given to it in Section 13.1 of this Agreement.

“Funds” mean the funds made available to the Recipient through the CCBF or any other source of funding as determined by Canada. Funds are made available pursuant to this Agreement and includes any interest earned on the said Funds. Funds transferred to another Municipality in accordance with Section 5.3 of this Agreement are to be treated as Funds by the Municipality to which the Funds are transferred; and Funds transferred to a non-municipal entity in accordance with Section 5.4 of this Agreement shall remain as Funds under this Agreement for all purposes and the Recipient shall continue to be bound by all provisions of this Agreement with respect to such transferred Funds.

“Housing Needs Assessment” or **“HNA”** means a report informed by data and research describing the current and future housing needs of a Municipality or community according to guidance provided by Canada.

“Ineligible Expenditures” means those expenditures described as ineligible in Schedule C or deemed ineligible by Canada in accordance with Section 4.2.

“Infrastructure” means tangible capital assets that are primarily for public use or benefit in Ontario – whether municipal or regional, and whether publicly or privately owned.

“Lower-Tier Municipality” means a Municipality that forms part of an Upper-Tier Municipality for municipal purposes, as defined under the *Municipal Act, 2001*, S.O. 2001, c. 25.

“Municipal Fiscal Year” means the period beginning January 1st of a year and ending December 31st of the same year.

“Municipality” and **“Municipalities”** means every municipality as defined under the *Municipal Act, 2001*, S.O. 2001, c. 25.

“Non-Municipal Transfer By-law” means a by-law passed by Council of the Recipient pursuant to Section 5.4 of this Agreement.

“Parties” means AMO and the Recipient.

“Prior Agreement” means the municipal funding agreement for the transfer of federal gas tax funds entered into by AMO and the Recipient, effective April 2014 and with an expiry date of March 31, 2024.

“Single-Tier Municipality” means a Municipality, other than an Upper-Tier Municipality, that does not form part of an Upper-Tier Municipality for municipal purposes, as defined under the *Municipal Act, 2001*, S.O. 2001 c. 25.

“Third Party” means any person or legal entity, other than the Parties to this Agreement, who participates in the implementation of an Eligible Project by means of a Contract.

“Transfer By-law” means a by-law passed by Council of the Recipient pursuant to Section 5.3 of this Agreement.

“Unspent Funds” means the amount reported as unspent by the Recipient as of December 31, 2023 in the Recipient’s 2023 Annual Report (as defined under the Prior Agreement).

“Upper-Tier Municipality” means a Municipality of which two or more Lower-Tier Municipalities form part for municipal purposes, as defined under the *Municipal Act, 2001*, S.O. 2001 c. 25.

1.2 Interpretations

- a) **“Agreement”** refers to this agreement as a whole, including the cover and execution pages and all of the schedules hereto, and all amendments made hereto in accordance with the provisions hereof.
- b) The words **“herein”**, **“hereof”** and **“hereunder”** and other words of similar import refer to this Agreement as a whole and not any particular schedule, article, section, paragraph or other subdivision of this Agreement.
- c) The term **“including”** or **“includes”** means including or includes (as applicable) without limitation or restriction.
- d) Any reference to a federal or provincial statute is to such statute and to the regulations made pursuant to such statute as such statute and regulations may at any time be amended or modified and in effect and to any statute or regulations that may be passed that have the effect of supplementing or superseding such statute or regulations.

2. TERM OF THE AGREEMENT

- 2.1 **Term.** Subject to any extension or termination of this Agreement or the survival of any of the provisions of this Agreement pursuant to the provisions contained herein, this Agreement shall come into effect as of April 1, 2024 up to and including March 31, 2034.
- 2.2 **Review.** This Agreement will be reviewed by AMO by June 30, 2027.
- 2.3 **Amendment.** This Agreement may be amended at any time in writing as agreed to by AMO and the Recipient.
- 2.4 **Notice.** Any of the Parties may terminate this Agreement on two (2) years written notice.
- 2.5 **Prior Agreement.** The Parties agree that the Prior Agreement, including Section 15.5 thereof, is hereby terminated. Notwithstanding the termination of the Prior Agreement, including Section 15.5, the reporting and indemnity obligations of the Recipient thereunder with respect to expended Funds governed by the Prior Agreement as set forth in Sections 5, 7, 10.3, 10.4 and 10.5 of the Prior Agreement shall survive the said termination.

3. ELIGIBLE PROJECTS

- 3.1 **Eligible Projects.** Eligible Projects are those that fit within an Eligible Investment Category. Eligible Investment Categories are listed in Schedule A.
- 3.2 **Discretion of Canada.** The eligibility of any investment category not listed in Schedule A is solely at the discretion of Canada.
- 3.3 **Recipient Fully Responsible.** The Recipient is fully responsible for the completion of each Eligible Project in accordance with Schedule A and Schedule B.

4. ELIGIBLE EXPENDITURES

- 4.1 **Eligible Expenditures and Ineligible Expenditures.** Eligible Expenditures are described in Schedule B. Ineligible Expenditures are described in Schedule C.
- 4.2 **Discretion of Canada.** The eligibility of any item not listed in Schedule B or Schedule C to this Agreement is solely at the discretion of Canada.
- 4.3 **Reasonable Access.** The Recipient shall allow AMO and Canada reasonable and timely access to all documentation, records and accounts and those of their respective agents or Third Parties related to the receipt, deposit and use of Funds and Unspent Funds, and any interest earned thereon, and all other relevant information and documentation requested by AMO or Canada or their respective designated representatives for the purposes of audit, evaluation, and ensuring compliance with this Agreement.
- 4.4 **Retention of Receipts.** The Recipient will keep proper and accurate accounts and records of all Eligible Projects including invoices and receipts for Eligible Expenditures for at least six (6) years after the completion of the project.
- 4.5 **Contracts.** The Recipient will award and manage all Contracts in accordance with its relevant policies and procedures and, if applicable, in accordance with any domestic or international trade agreements, and all other applicable laws. The Recipient will ensure any of its Contracts for the supply of services or materials to implement its responsibilities under this Agreement will be awarded in a way that is transparent, competitive, consistent with value for money principles and pursuant to its adopted procurement policy.

5. FUNDS

- 5.1 **Use of Funds.** The Recipient acknowledges and agrees the Funds are intended for and shall be used only for Eligible Expenditures in respect of Eligible Projects.

- 5.2 **Unspent Funds.** Any Unspent Funds, and any interest earned thereon, will be subject to the terms and conditions of this Agreement, and will no longer be governed by the terms and conditions of the Prior Agreement.
- 5.3 **Transfer of Funds to a Municipality.** Where a Recipient decides to allocate and transfer Funds to another Municipality (the “Transferee Municipality”):
- a) The allocation and transfer shall be authorized by a Transfer By-law. The Transfer By-law shall be passed by the Recipient’s council and submitted to AMO as soon thereafter as practicable. The Transfer By-law shall identify the Transferee Municipality and the amount of Funds the Transferee Municipality is to receive for the Municipal Fiscal Year(s) specified in the Transfer By-law.
 - b) The Recipient is still required to submit an Annual Report in accordance with Section 6.1 hereof with respect to the Funds transferred.
 - c) No transfer of Funds pursuant to this Section 5.3 shall be effected unless and until the Transferee Municipality has either (i) entered into an agreement with AMO on substantially the same terms as this Agreement, or (ii) has executed and delivered to AMO a written undertaking to assume all of the Recipient’s obligations under this Agreement with respect to the Funds transferred, such as undertaking in a form satisfactory to AMO.
- 5.4 **Transfer of Funds to a Non-Municipal Entity.** Where a Recipient decides to support an Eligible Project undertaken by a non-municipal entity (whether a for profit, non-governmental, or not-for profit organization):
- a) The provision of such support shall be authorized by a Transfer By-law (a “Non-Municipal Transfer By-law”). The Non-Municipal Transfer By-law shall be passed by the Recipient’s council and submitted to AMO as soon as practicable thereafter. The Non-Municipal Transfer By-law shall identify the non-municipal entity, and the amount of Funds the non-municipal entity is to receive for that Eligible Project.
 - b) The Recipient shall continue to be bound by all the provisions of this Agreement notwithstanding any such transfer.
 - c) No transfer of Funds pursuant to this Section 5.4 shall be effected unless and until the non-municipal entity receiving the Funds has executed and delivered to AMO a written undertaking to assume all of the Recipient’s obligations under this Agreement with respect to the Funds transferred, in a form exclusively satisfactory to AMO.
- 5.5 **Payout of Funds.** Subject to Sections 5.14 and 5.15, AMO will transfer Funds twice yearly, on or before the dates agreed upon by Canada and AMO.

- 5.6 **Deposit of Funds.** The Recipient will deposit the Funds in:
- a) An interest-bearing bank account; or
 - b) An investment permitted under:
 - i. The Recipient's investment policy; and
 - ii. Provincial legislation and regulation.
- 5.7 **Interest Earnings and Investment Gains.** Interest earnings and investment gains will be:
- Proportionately allocated to the CCBF when applicable; and
 - Applied to Eligible Expenditures for Eligible Projects.
- 5.8 **Funds Advanced.** Funds shall be spent (in accordance with Sections 3 and 4) or transferred (in accordance with Sections 5.3 or 5.4) within five (5) years after the end of the year in which Funds were received. Unexpended Funds shall not be retained beyond such five (5) year period without the documented consent of AMO. AMO reserves the right to declare that unexpended Funds after five (5) years become a debt to Canada which the Recipient will reimburse forthwith on demand to AMO for transmission to Canada.
- 5.9 **Expenditure of Funds.** The Recipient shall expend all Funds by December 31, 2038.
- 5.10 **HST.** The use of Funds is based on the net amount of harmonized sales tax to be paid by the Recipient net of any applicable tax rebates.
- 5.11 **Limit on Canada's Financial Commitments.** The Recipient may use Funds to pay up to one hundred percent (100%) of Eligible Expenditures of an Eligible Project.
- 5.12 **Federal Funds.** The Recipient agrees that any Funds received will be treated as "federal funds" for the purpose of other federal infrastructure programs.
- 5.13 **Stacking.** If the Recipient is receiving federal funds under other federal infrastructure programs in respect of an Eligible Project to which the Recipient wishes to apply Funds, the maximum federal contribution limitation set out in any other federal infrastructure program agreement made in respect of that Eligible Project shall continue to apply.
- 5.14 **Withholding Payment.** AMO may, in its exclusive discretion, withhold Funds where the Recipient is in default of compliance with any provisions of this Agreement.
- 5.15 **Insufficient Funds Provided by Canada.** Notwithstanding the provisions of Section 2, if Canada does not provide sufficient funds to continue the Funds for any Municipal

Fiscal Year during which this Agreement is in effect, AMO may immediately terminate this Agreement on written notice to the Recipient.

6. REPORTING REQUIREMENTS

- 6.1 **Annual Report.** The Recipient shall submit a report to AMO by April 30th each year, or as otherwise notified by AMO. The report shall be submitted in an electronic format deemed acceptable by AMO and shall contain the information described in Schedule D.
- 6.2 **Project List.** The Recipient shall ensure that projects are reported in advance of construction. Information required is as noted in Section 2.3 of Schedule E.

7. ASSET MANAGEMENT

- 7.1 **Implementation of Asset Management.** The Recipient will develop and implement an Asset Management plan, culture, and methodology in accordance with legislation and regulation established by the Government of Ontario (e.g., O. Reg. 588/17).
- 7.2 **Asset Data.** The Recipient will continue to improve data describing the condition of, long-term cost of, levels of service provided by, and risks associated with infrastructure assets.

8. HOUSING NEEDS ASSESSMENT

- 8.1 **Requirement.** While an HNA is encouraged for all Municipalities, the Recipient must complete a HNA if it had a population of 30,000 or more on the 2021 Census of Canada and is a Single-Tier Municipality or a Lower-Tier Municipality.
- 8.2 **Content of the HNA.** The Recipient will prepare the HNA in accordance with the guidance provided from time to time by Canada.
- 8.3 **Use of HNA.** The Recipient is expected to prioritize projects that support the growth of the housing supply. The HNA is to be used by Municipalities to prioritize, where possible, Infrastructure or capacity building projects that support increased housing supply where it makes sense to do so.
- 8.4 **Publication of the HNA.** The Recipient will publish the HNA on its website.
- 8.5 **HNA reporting requirements.** The Recipient will send to AMO by March 31, 2025, unless otherwise agreed upon:
- a) A copy of any HNA it is required to complete in accordance with Section 8.1; and

- b) The URL to the published HNA on the Recipient's website.

9. COMMUNICATIONS REQUIREMENTS

- 9.1 The Recipient will comply with all communication requirements outlined in Schedule E.

10. RECORDS AND AUDIT

- 10.1 **Accounting Principles.** All accounting terms not otherwise defined herein have the meanings assigned to them; all calculations will be made and all financial data to be submitted will be prepared in accordance with generally accepted accounting principles ("GAAP") in effect in Ontario. GAAP will include, without limitation, those principles approved or recommended for local governments from time to time by the Public Sector Accounting Board or the Chartered Professional Accountants of Canada or any successor institute, applied on a consistent basis.
- 10.2 **Separate Records.** The Recipient shall maintain separate records and documentation for the Funds and keep all records including invoices, statements, receipts, and vouchers in respect of Funds expended on Eligible Projects in accordance with the Recipient's municipal records retention by-law. Upon reasonable notice by AMO or Canada, the Recipient shall submit all records and documentation relating to the Funds for inspection or audit.
- 10.3 **External Auditor.** AMO or Canada may request, upon written notice to Recipient, an audit of Eligible Project(s) or Annual Report(s). AMO shall retain an external auditor to carry out an audit and ensure that any auditor who conducts an audit pursuant to this Agreement or otherwise, provides a copy of the audit report to the Recipient.

11. INSURANCE AND INDEMNITY

- 11.1 **Insurance.** The Recipient shall put in effect and maintain in full force and effect or cause to be put into effect and maintained for the term of this Agreement all the necessary insurance with respect to each Eligible Project, including any Eligible Projects with respect to which the Recipient has transferred Funds pursuant to Section 5 of this Agreement, that would be considered appropriate for a prudent Municipality undertaking similar Eligible Projects, including, where appropriate and without limitation, property, construction, and liability insurance, which insurance coverage shall identify Canada and AMO as additional insureds for the purposes of the Eligible Projects.
- 11.2 **Certificates of Insurance.** Throughout the term of this Agreement, the Recipient shall have a valid certificate of insurance that confirms compliance with the requirements

of Section 11.1. The Recipient shall produce such certificate of insurance on request, including as part of any AMO or Canada audit.

11.3 **AMO Not Liable.** In no event shall Canada or AMO be liable for:

- Any bodily injury, death or property damages to the Recipient, its employees, agents, or consultants or for any claim, demand or action by any Third Party against the Recipient, its employees, agents, or consultants, arising out of or in any way related to this Agreement; or
- Any incidental, indirect, special, or consequential damages, or any loss of use, revenue or profit to the Recipient, its employees, agents, or consultants arising out of any or in any way related to this Agreement.

11.4 **Recipient to Compensate Canada.** The Recipient will ensure that it will not, at any time, hold the Government of Canada, its officers, servants, employees or agents responsible for any claims or losses of any kind that the Recipient, Third Parties or any other person or entity may suffer in relation to any matter related to the Funds or an Eligible Project and that the Recipient will, at all times, compensate Canada, its officers, servants, employees and agents for any claims or losses of any kind that any of them may suffer in relation to any matter related to CCBF funding or an Eligible Project.

11.5 **Recipient to Indemnify AMO.** The Recipient hereby agrees to indemnify and hold harmless AMO, its officers, servants, employees or agents (each of which is called an “**Indemnitee**”), from and against all claims, losses, damages, liabilities and related expenses including the fees, charges and disbursements of any counsel for any Indemnitee incurred by any Indemnitee or asserted against any Indemnitee by whomsoever brought or prosecuted in any manner based upon, or occasioned by, any injury to persons, damage to or loss or destruction of property, economic loss or infringement of rights caused by or arising directly or indirectly from:

- The Funds;
- The Recipient’s Eligible Projects, including the design, construction, operation, maintenance, and repair of any part or all of the Eligible Projects;
- The performance of this Agreement or the breach of any term or condition of this Agreement by the Recipient, its officers, servants, employees, and agents, or by a Third Party, its officers, servants, employees, or agents; and
- Any omission or other wilful or negligent act of the Recipient or Third Party and their respective officers, servants, employees, or agents.

12. TRANSFER AND OPERATION OF MUNICIPAL INFRASTRUCTURE

- 12.1 **Reinvestment.** The Recipient will invest into Eligible Projects, any revenue that is generated from the sale, lease, encumbrance, or other disposal of an asset resulting from an Eligible Project where such disposal takes place within five (5) years of the date of completion of the Eligible Project.
- 12.2 **Notice.** The Recipient shall notify AMO in writing 120 days in advance and at any time during the five (5) years following the date of completion of an Eligible Project if it is sold, leased, encumbered, or otherwise disposed of.
- 12.3 **Public Use.** The Recipient will ensure that Infrastructure resulting from any Eligible Project that is not sold, leased, encumbered, or otherwise disposed of, remains primarily for public use or benefit.

13. DEFAULT AND TERMINATION

- 13.1 **Event of Default.** AMO may declare in writing that an Event of Default has occurred when the Recipient has not complied with any condition, undertaking or term in this Agreement. AMO will not declare in writing that an Event of Default has occurred unless it has first consulted with the Recipient. For the purposes of this Agreement, each of the following events shall constitute an “Event of Default”:
- Failure by the Recipient to deliver in a timely manner an Annual Report or respond to questionnaires or reports as required;
 - Delivery of an Annual Report that discloses non-compliance with any condition, undertaking or material term in this Agreement;
 - Failure by the Recipient to co-operate in an external audit undertaken by Canada, AMO or their agents;
 - Delivery of an external audit report that discloses non-compliance with any condition, undertaking or term in this Agreement; and
 - Failure by the Recipient to expend Funds in accordance with the terms of this Agreement, including Section 5.8.
- 13.2 **Waiver.** AMO may withdraw its notice of an Event of Default if the Recipient, within thirty (30) calendar days of receipt of the notice, either corrects the default or demonstrates, to the satisfaction of AMO in its sole discretion that it has taken such steps as are necessary to correct the default.
- 13.3 **Remedies on Default.** If AMO declares that an Event of Default has occurred under Section 13.1, after thirty (30) calendar days from the Recipient’s receipt of the notice

of an Event of Default, it may immediately terminate this Agreement or suspend its obligation to pay the Funds. If AMO suspends payment, it may pay suspended Funds if AMO is satisfied that the default has been cured.

- 13.4 **Repayment of Funds.** If AMO declares that an Event of Default has not been cured to its exclusive satisfaction, AMO reserves the right to declare that prior payments of Funds become a debt to Canada which the Recipient will reimburse forthwith on demand to AMO for transmission to Canada.

14. CONFLICT OF INTEREST

- 14.1 **No Conflict of Interest.** The Recipient will ensure that no current member of the AMO Board of Directors and no current or former public servant or office holder to whom any post-employment, ethics and conflict of interest legislation, guidelines, codes or policies of Canada applies will derive direct benefit from the Funds, the Unspent Funds, and any interest earned thereon, unless the provision of receipt of such benefits is in compliance with such legislation, guidelines, policies or codes.

15. NOTICE

- 15.1 **Notice.** Any notice, information or document provided for under this Agreement will be effectively given if in writing and if delivered by hand, or overnight courier, mailed, postage or other charges prepaid, or sent by email to the addresses in Section 15.3. Any notice that is sent by hand or overnight courier service shall be deemed to have been given when received; any notice mailed shall be deemed to have been received on the eighth (8) calendar day following the day on which it was mailed; any notice sent by email shall be deemed to have been received on the sender's receipt of an acknowledgment from the intended recipient (such as by the "return receipt requested" function, as available, return email or other written acknowledgment), provided that in the case of a notice sent by email, if it is not given on a business day before 4:30 p.m. Eastern Standard Time, it shall be deemed to have been given at 8:30 a.m. on the next business day for the recipient.
- 15.2 **Representatives.** The individuals identified in Section 15.3 of this Agreement, in the first instance, act as AMO's or the Recipient's, as the case may be, representative for the purpose of implementing this Agreement.
- 15.3 **Addresses for Notice.** Further to Section 15.1 of this Agreement, notice can be given at the following addresses:

- If to AMO:

Executive Director
 Canada Community-Building Fund Agreement
 Association of Municipalities of Ontario
 155 University Avenue, Suite 800
 Toronto, ON M5H 3B7

Telephone: 416-971-9856
 Email: ccbf@amo.on.ca

- If to the Recipient:

Treasurer
 The Township of Malahide
 87 John St. South
 Aylmer, ON N5H 2C3

16. MISCELLANEOUS

- 16.1 **Counterpart Signature.** This Agreement may be signed (including by electronic signature) and delivered (including by facsimile transmission, by email in PDF or similar format or using an online contracting service designated by AMO) in counterparts, and each signed and delivered counterpart will be deemed an original and both counterparts will together constitute one and the same document.
- 16.2 **Severability.** If for any reason a provision of this Agreement that is not a fundamental term is found to be or becomes invalid or unenforceable, in whole or in part, it will be deemed to be severable and will be deleted from this Agreement, but all the other terms and conditions of this Agreement will continue to be valid and enforceable.
- 16.3 **Waiver.** AMO may waive any right in this Agreement only in writing, and any tolerance or indulgence demonstrated by AMO will not constitute waiver of rights in this Agreement. Unless a waiver is executed in writing, AMO will be entitled to seek any remedy that it may have under this Agreement or under the law.
- 16.4 **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable in Ontario.
- 16.5 **Survival.** The Recipient agrees that the following sections and provisions of this Agreement shall extend for seven (7) years beyond the expiration or termination of this Agreement: Sections 4, 5.8, 5.9, 6.1, 11.4, 11.5, 12, 13.4 and 16.8.
- 16.6 **AMO, Canada and Recipient Independent.** The Recipient will ensure its actions do not establish or will not be deemed to establish a partnership, joint venture, principal-

agent relationship, or employer-employee relationship in any way or for any purpose whatsoever between Canada and the Recipient, between AMO and the Recipient, between Canada and a Third Party or between AMO and a Third Party.

- 16.7 **No Authority to Represent.** The Recipient will ensure that it does not represent itself, including in any agreement with a Third Party, as a partner, employee, or agent of Canada or AMO.
- 16.8 **Debts Due to AMO.** Any amount owed under this Agreement will constitute a debt due to AMO, which the Recipient will reimburse forthwith, on demand, to AMO.
- 16.9 **Priority.** In the event of a conflict, the part of this Agreement that precedes the signature of the Parties will take precedence over the Schedules.
- 16.10 **Complementarity.** The Recipient is to use the CCBF to complement, without replacing or displacing, other sources of funding for municipal infrastructure.
- 16.11 **Equity.** The Recipient is to consider Gender Based Analysis Plus (“**GBA+**”) lenses when undertaking a project.

17. SCHEDULES

- 17.1 This Agreement, including:

Schedule A	Eligible Investment Categories
Schedule B	Eligible Expenditures
Schedule C	Ineligible Expenditures
Schedule D	The Annual Report
Schedule E	Communications Requirements

constitute the entire agreement between the Parties with respect to the subject matter contained in this Agreement and supersedes all prior oral or written representations and agreements.

18. SIGNATURES

IN WITNESS WHEREOF, AMO and the Recipient have respectively executed, and delivered this Agreement, effective April 1, 2024.

THE TOWNSHIP OF MALAHIDE

By: _____
Name: _____ Date _____
Title: _____

Name: _____ Date _____
Title: _____

THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO

By: _____
Name: _____ Date _____
Title: Executive Director

Witness: _____ Date _____
Title: _____

SCHEDULE A: ELIGIBLE INVESTMENT CATEGORIES

1. **Broadband connectivity** – investments in the construction, material enhancement, or renewal of infrastructure that provides internet access to residents, businesses, and/or institutions in Canadian communities.
2. **Brownfield redevelopment** – investments in the remediation or decontamination of a brownfield site within municipal boundaries – provided that the site is being redeveloped to construct a public park for municipal use, publicly owned social housing, or Infrastructure eligible under another investment category listed in this schedule.
3. **Capacity-building** – investments that strengthen the Recipient's ability to develop long-term planning practices as described in Schedule B, item 2.
4. **Community energy systems** – investments in the construction, material enhancement, or renewal of infrastructure that generates energy or increases energy efficiency.
5. **Cultural infrastructure** – investments in the construction, material enhancement, or renewal of infrastructure that supports the arts, humanities, or heritage.
6. **Drinking water** – investments in the construction, material enhancement, or renewal of infrastructure that supports drinking water conservation, collection, treatment, and distribution systems.
7. **Fire halls** – investments in the construction, material enhancement, or renewal of fire halls and fire station infrastructure.
8. **Local roads and bridges** – investments in the construction, material enhancement, or renewal of roads, bridges, tunnels, highways, and active transportation infrastructure.
9. **Public transit** – investments in the construction, material enhancement, or renewal of infrastructure that supports a shared passenger transport system that is available for public use.
10. **Recreational infrastructure** – investments in the construction, material enhancement, or renewal of recreational facilities or networks.
11. **Regional and local airports** – investments in the construction, material enhancement, or renewal of airport-related infrastructure (excluding infrastructure in the National Airports System).
12. **Resilience** – investments in the construction, material enhancement, or renewal of built and natural infrastructure assets and systems that protect and strengthen the resilience

of communities and withstand and sustain service in the face of climate change, natural disasters, and extreme weather events.

13. **Short-line rail** – investments in the construction, material enhancement, or renewal of railway-related infrastructure for carriage of passengers or freight.
14. **Short-sea shipping** – investments in the construction, material enhancement, or renewal of infrastructure related to the movement of cargo and passengers around the coast and on inland waterways, without directly crossing an ocean.
15. **Solid waste** – investments in the construction, material enhancement, or renewal of infrastructure that supports solid waste management systems (including the collection, diversion, and disposal of recyclables, compostable materials, and garbage).
16. **Sport infrastructure** – investments in the construction, material enhancement, or renewal of amateur sport infrastructure (facilities housing professional or semi-professional sports teams are ineligible).
17. **Tourism infrastructure** – investments in the construction, material enhancement, or renewal of infrastructure that attracts travelers for recreation, leisure, business, or other purposes.
18. **Wastewater** – investments in the construction, material enhancement, or renewal of infrastructure that supports wastewater and storm water collection, treatment, and management systems.

Note: Investments in health infrastructure (e.g., hospitals, long-term care facilities, convalescent centres, and senior centres) are not eligible.

SCHEDULE B: ELIGIBLE EXPENDITURES

Eligible Expenditures will be limited to the following:

1. **Infrastructure investments** – expenditures associated with acquiring, planning, designing, constructing, or renovating a tangible capital asset and any related debt financing charges specifically identified with that asset.
2. **Capacity-building costs** – for projects eligible under the capacity-building category only, expenditures associated with the development and implementation of:
 - Capital investment plans, integrated community sustainability plans, integrated regional plans, housing needs assessments, or asset management plans;
 - Studies, strategies, systems, software, third-party assessments, plans, or training related to asset management;
 - Studies, strategies, systems, or plans related to housing or land use;
 - Studies, strategies, or plans related to the long-term management of infrastructure; and
 - Other initiatives that strengthen the Recipient's ability to improve local and regional planning.
3. **Joint communications and signage costs** – expenditures directly associated with joint federal communication activities and with federal project signage.
4. **Employee costs** – the costs of the Recipient's employees for projects eligible under the capacity-building category only – provided that the costs, on an annual basis, do not exceed the lesser of:
 - 40% of the Recipient's annual allocation (i.e., the amount of CCBF funding made available to the Recipient by AMO under Section 5.5 of this Agreement); or
 - \$80,000.

SCHEDULE C: INELIGIBLE EXPENDITURES

The following are deemed Ineligible Expenditures:

1. **Costs incurred before the Fund was established** – project expenditures incurred before April 1, 2005.
2. **Costs incurred before categories were eligible** – project expenditures incurred:
 - Before April 1, 2014 – under the broadband connectivity, brownfield redevelopment, cultural infrastructure, disaster mitigation (now resilience), recreational infrastructure, regional and local airports, short-line rail, short-sea shipping, sport infrastructure, and tourism infrastructure categories; and.
 - Before April 1, 2021 – under the fire halls category.
3. **Internal costs** – the Recipient's overhead costs (including salaries and other employment benefits), operating or administrative costs (related to planning, engineering, architecture, supervision, management, and other activities normally carried out by the Recipient's staff), and equipment leasing costs – except in accordance with Eligible Expenditures described in Schedule B.
4. **Rebated costs** – taxes for which the Recipient is eligible for a tax rebate and all other costs eligible for rebates.
5. **Land costs** – the purchase of land or any interest therein and related costs.
6. **Legal fees.**
7. **Routine repair or maintenance costs** – costs that do not result in the construction, material enhancement, or renewal of a tangible capital asset.
8. **Investments in health infrastructure** – costs associated with health infrastructure or assets (e.g., hospitals, long-term care facilities, convalescent centres, and senior centres).
9. **Investments in professional or semi-professional sports facilities** – costs associated with facilities used by professional or semi-professional sports teams.

SCHEDULE D: ANNUAL REPORT

The Annual Report may include – but is not necessarily limited to – the following information pertaining to the previous fiscal year:

1. **Financial information** – and particularly:
 - Interest earnings and investment gains – in accordance with Section 5.7;
 - Proceeds from the disposal of assets – in accordance with Section 12.1;
 - Outgoing transfers – in accordance with Sections 5.3 and 5.4;
 - Incoming transfers – in accordance with Section 5.3; and
 - Amounts paid – in aggregate for Eligible Expenditures on each Eligible Project.
2. **Project information** – describing each Eligible Project that started, ended, or was ongoing in the reporting year.
3. **Results** – and particularly:
 - Expected outputs and outcomes for each ongoing Eligible Project;
 - Outputs generated and outcomes achieved for each Eligible Project that ended construction in the reporting year; and
 - Housing outcomes resulting from each Eligible Project that ended construction in the reporting year, and specifically:
 - i. The number of housing units enabled, supported, or preserved; and
 - ii. The number of affordable housing units enabled, supported, or preserved.
4. **Other information** – such as:
 - Progress made in the development and implementation of asset management plans and systems; and
 - The impact of the CCBF on housing pressures tied to infrastructure gaps, the housing supply, and housing affordability.

SCHEDULE E: COMMUNICATIONS REQUIREMENTS

1. COMMUNICATIONS ACTIVITIES

- 1.1 **Scope.** The provisions of this Schedule apply to all communications activities related to any Funds and Eligible Projects.
- 1.2 **Definition.** Communications activities may include (but are not limited to) public or media events, news releases, reports, web articles, blogs, project signs, digital signs, publications, success stories and vignettes, photo compilations, videos, advertising campaigns, awareness campaigns, editorials, award programs, and multi-media products.

2. INFORMATION SHARING REQUIREMENTS

- 2.1 **Notification requirements.** The Recipient must report all active Eligible Projects to AMO in advance of construction each year. Reports must be submitted in an electronic format deemed acceptable by AMO.
- 2.2 **Active Eligible Projects.** Active Eligible Projects are those Eligible Projects that either begin in the current calendar year or are ongoing in the current calendar year.
- 2.3 **Information required.** The report must include, at a minimum, the name, category, description, expected outcomes, anticipated CCBF contribution, anticipated start date, and anticipated end date of each active Eligible Project.

3. PROJECT SIGNAGE REQUIREMENTS

- 3.1 **Installation requirements.** Unless otherwise approved by Canada, the Recipient must install a federal sign to recognize federal funding for each Eligible Project in accordance with design, content, and installation guidelines provided by Canada.
- 3.2 **Permanent signs, plaques, and markers.** Permanent signage, plaques, and markers recognizing municipal or provincial contributions to an Eligible Project must also recognize the federal contribution and must be approved by Canada.
- 3.3 **Responsibilities.** The Recipient is responsible for the production and installation of Eligible Project signage in accordance with Section 3 of this Schedule E, except as otherwise agreed upon.
- 3.4 **Reporting requirements.** The Recipient must inform AMO of signage installations in a manner determined by AMO.

4. DIGITAL COMMUNICATIONS REQUIREMENTS

- 4.1 **Social media.** AMO maintains accounts dedicated to the CCBF on several social media networks. The Recipient must @mention the relevant account when producing content that promotes or communicates progress on one or more Eligible Projects. AMO's CCBF-dedicated social media accounts are identified on www.buildingcommunities.ca.
- 4.2 **Websites and webpages.** Websites and webpages created to promote or communicate progress on one or more Eligible Projects must recognize federal funding using either:
- a) A digital sign; or
 - b) The Canada wordmark and the following wording (as applicable):
 - i. "This project is funded in part by the Government of Canada"; or
 - ii. "This project is funded by the Government of Canada".

The Canada wordmark or digital sign must link to www.infrastructure.gc.ca. Guidelines describing how this recognition is to appear and language requirements are posted at <http://www.infrastructure.gc.ca/pub/signage-panneaux/intro-eng.html>.

5. REQUIREMENTS FOR MEDIA EVENTS AND ANNOUNCEMENTS

- 5.1 **Definitions.** Media events and announcements include, but are not limited to, news conferences, public announcements, and the issuing of news releases to communicate the funding of Eligible Projects or achievement of key milestones (such as groundbreaking ceremonies, grand openings, and completions).
- 5.2 **Authority.** Canada, AMO, or the Recipient may request a media event or announcement.
- 5.3 **Notification requirements.** Media events and announcements must not proceed without the prior knowledge and agreement of AMO, Canada, and the Recipient.
- 5.4 **Notice.** The requester of a media event or announcement must provide at least fifteen (15) business days' notice to other parties of their intention to undertake such an event or announcement. If communications are proposed through a news release with no supporting event, Canada additionally requires five (5) business days with the draft news release to secure approvals and confirm the federal representative's quote.
- 5.5 **Date and location.** Media events and announcements must take place at a date and location that is mutually agreed to by the Recipient, AMO and Canada.

- 5.6 **Representatives.** The Recipient, AMO, and Canada will have the opportunity to participate in media events and announcements through a designated representative. Each Party will choose its own designated representative.
- 5.7 **Responsibilities.** AMO and the Recipient are responsible for coordinating all onsite logistics for media events and announcements unless otherwise agreed on.
- 5.8 **No unreasonable delay.** The Recipient must not unreasonably delay media events and announcements.
- 5.9 **Precedence.** The conduct of all joint media events, announcements, and supporting communications materials (e.g., news releases, media advisories) will follow the [Table of Precedence for Canada](#).
- 5.10 **Federal approval.** All joint communications material related to media events and announcements must be approved by Canada and recognize the funding of all contributors.
- 5.11 **Federal policies.** All joint communications material must reflect Canada's Policy on Official Languages and the Policy on Communications and Federal Identity.
- 5.12 **Equal visibility.** The Recipient, Canada, and AMO will have equal visibility in all communications activities.

6. PROGRAM COMMUNICATIONS

- 6.1 **Own communications activities.** The Recipient may include messaging in its own communications products and activities with regards to the use of Funds.
- 6.2 **Funding acknowledgements.** The Recipient must recognize the funding of all contributors when undertaking such activities.

7. OPERATIONAL COMMUNICATIONS

- 7.1 **Responsibilities.** The Recipient is solely responsible for operational communications with respect to the Eligible Projects, including but not limited to, calls for tender, construction, and public safety notices. Operational communications as described above are not subject to the federal official languages policy.
- 7.2 **Federal funding acknowledgement.** Operational communications should include, where appropriate, the following statement (as appropriate):
- a) "This project is funded in part by the Government of Canada"; or
 - b) "This project is funded by the Government of Canada".

- 7.3 **Notification requirements.** The Recipient must share information promptly with AMO should significant emerging media or stakeholder issues relating to an Eligible Project arise. AMO will advise the Recipient, when appropriate, about media inquiries received concerning an Eligible Project.

8. COMMUNICATING SUCCESS STORIES

- 8.1 **Participation requirements.** The Recipient must work with Canada and AMO when asked to collaborate on communications activities – including, but not limited to, Eligible Project success stories (including positive impacts on housing), Eligible Project vignettes, and Eligible Project start-to-finish features.

9. ADVERTISING CAMPAIGNS

- 9.1 **Responsibilities.** The Recipient may, at its own cost, organize an advertising or public information campaign related to the use of the Funds or Eligible Projects, provided that the campaign respects the provisions of this Agreement.
- 9.2 **Notice.** The Recipient must inform Canada and AMO of its intention to organize a campaign no less than twenty-one (21) working days prior to the launch of the campaign.

REPORT NO. PW-24-30
TO: Mayor & Members of Council
DEPARTMENT: Public Works
MEETING DATE: July 4, 2024
SUBJECT: TANDEM SNOW PLOW REPLACEMENT

RECOMMENDATION:

THAT Report No. PW-24-30 entitled "Tandem Snow Plow Replacement" be received;

AND THAT Staff be authorized enter into an agreement with Viking-Cives Ltd. for the purchase of one (1) Tandem Axle Snow Plow based on the specifications outlined in the attached proposal.

PURPOSE & BACKGROUND:

The current fleet replacement schedule identifies the replacement of one (1) tandem axle plow truck in 2024. This tandem axle plow truck is a 2012 Mack Granite cab and chassis equipped with winter control equipment (plow and wing, plow harness, and sand/salt spreading equipment and controls). The primary driver for this replacement is the fact that both the cab and chassis, as well as the winter control equipment is at the end of its service life and requires extensive, expensive overhaul in order to remain in regular service as a front-line winter control unit.

The current Township of Malahide Asset Management Plan identifies the replacement of plow trucks on a 12-year cycle, in order to reduce downtime and sustain lower maintenance expenses.

COMMENTS & ANALYSIS:

Municipal Staff utilized the Canoe/Sourcwell Procurement process to source proposals for the purchase of these plow units. As the Township of Malahide is a member of the Local Authority Services (LAS) organization through the Association of Ontario Municipalities (AMO), Malahide had the opportunity to participate in the Canoe Procurement Group Program, which the Fire Department recently used to purchase a new fire department apparatus.

The proposals were thoroughly reviewed by the Fleet Management Advisory Committee at their meeting on June 17, 2024. The Fleet Management Advisory Committee

recommends Council accept the proposal for One (1) new 2025 Freightliner 114SD Tandem Axle Dump Truck equipped with Winter Control Equipment.

The delivery date for this unit is anticipated to be Fall 2025, subject to the time of execution of the purchase order.

FINANCIAL IMPLICATIONS:

The approved 2024 Capital budget includes \$465,000.00 to fund the purchase of a new tandem plow truck.

The tandem axle plow truck proposal has a bid amount of \$430,625.00 plus applicable taxes.

Acceptance of the proposal as identified above, would afford a budget surplus of approximately \$34,000.00.

It should be noted, that due to the vulnerability of the industry, the final purchase price may vary. Chassis manufacturer surcharges and exchange rates may vary, subject to market conditions at the time of chassis delivery.

LINK TO STRATEGIC & OPERATIONAL PLANS:

The tandem snow plow replacement meets the values identified in the 2023 Strategic plan by: "Maximizing the utilization of all assets: People, Facilities, and Technology".

CONSULTATION:

Malahide Fleet Advisory Committee

ATTACHMENTS:

1. Tandem Axle Truck Information

Prepared by: R. DeSutter, Roads & Construction Manager

Reviewed by: J. Godby, Director of Public Works

Approved by: N. Dias, Chief Administrative Officer



PRICE QUOTATION

Phone: 519-323-4433
www.vikingcives.com
42626 Grey Rd 109
Mt Forest, ON
N0G 2L0



QUOTE #: BK24-048-A

REVISION LEVEL: 0.0

DATE: May 28, 2024.

PROPOSED

SHIP DATE: Q2 / Q3, 2025. To be confirmed once scheduled.

TERMS: Net 30 days.

F.O.B.: Mount Forest, ON.

SALESPERSON: Bill Koch

TO: The Township of Malahide
ATTN: Ryan DeSutter, Roads and Construction Manager
RE: Price Quotation for Viking-Cives Winter Control Equipment
Canoe contract #: 62222-VCM
Township of Malahide Canoe member #: LAS1013
Canoe Item #: SW-TK0405, SW-CH0210, SW-TK0554, NJ2400, NJ2500, NJ2600

Viking-Cives Ltd. is pleased to supply this price quotation for the following equipment, installed as described below:

Front Plow:

- * 120HSE9 One-Way Steel Plow
- * 26" intake x 54" discharge height
- * 13' 10" overall length, 11' edge, 9' clearing path.
- * HD tubular push frame assembly c/w 2 x V500-13 high wear, manually adjustable push frame shoes
- * Valley Blades Polar Flex cutting edges c/w nose piece
- * Qty (3) x V900 moldboard shoes
- * Quick attach plate and bar
- * Rubber snow deflector, 1/2" x 12"
- * (2) x 36" Plow marker whip, fluorescent orange
- * Plow jack stand
- * Baril DCC-181 finish w/ corrosion protection: medium gloss black (moldboard and push frame)

Front Plow Harness:

- * VCL500LPM Low Power Mount Hydraulic Tilt – Hydraulic Detachable Front Plow Harness
- * Air controlled locking switching in NEMA rated poly enclosure, located @ front, driver's side.
- * 1/2" tail plates to suit chassis
- * Quick attach pockets and pins
- * Grote LED heated plow lights c/w integrated signal lights
- * Front driver's side footstep attached to tail plate
- * Baril DCC-181 finish w/ corrosion protection: medium gloss black (harness)

Wing Harness:

- * VCL350SCL Cable Wing Harness System
- * Front and rear cable style wing towers
- * 12" convex mirror
- * VCL style frame cross member
- * Aeon rubber helper spring assembly
- * Qty (2) x 5" square, heated LED spotlights, 1 for rear wing + 1 for front of wing
- * Dual adjustable needle valves for rear wing rate control of UP/DN
- * Safeway S70 hydraulic quick couplers for rear harness hydraulic connections
- * Baril DCC-181 finish w/ corrosion protection: medium gloss black (wing towers, harness)

Wing Moldboard:

- * VCL144WHD Moldboard
- * Upper and lower brace arms
- * Valley Blades 5/8" x 6" x 132" high wear wing cutting edge, 1-piece blade
- * V-45 curb shoe
- * 36" Plow marker whip, fluorescent orange
- * Baril DCC-181 finish w/ corrosion protection: medium gloss black (wing moldboard)

Proline U-Body:

- * Model PL1415LW-III
- * Generation III design with body mounted pre-wet tanks
- * 10.5 m³ water level capacity w/ 10" sideboards
- * Hardox 450 steel construction
- * 18" cab shield
- * Chain main conveyor system c/w front material discharge and manually height adjustable discharge gate
- * Hardox 450 steel main conveyor cover c/w wood cushion
- * Electric tarp system with mesh tarp and aluminum tarp arms
- * Qty (1) x asphalt door in tailgate w/ opening lever located on curb side
- * Qty (1) x stainless steel shovel holder, driver's side front
- * Qty (1) x stainless steel inspection ladder, passenger side, rear
- * Poly sideboards, black
- * Cross conveyor system c/w:
 - * Reversible rubber belt cross conveyor
 - * Hi-temperature belt ILO standard
 - * Cab selectable choice of right or left side discharge
 - * LHS & RHS material spinner c/w anti-coning device
 - * Qty (2) x poly lined discharge chutes
 - * Stainless steel cross conveyor structure w/ 1/4" UHMW liner
 - * Qty (3) x heated, 5" square, LED floodlight – driver side, passenger side and BOC
 - * Central grease manifold for all cross conveyor grease zerks. Located driver's side

- * Pre-Wet system c/w:
 - * Qty (2) x 719 litre poly tanks, mounted to body sides
 - * Stainless steel tank trays and mounting hardware
 - * Bolt-on steel tank covers for added tank protection from impact
 - * 11 litre flush tank system for pre wet lines and pump
 - * Liquid test sample capture "Drop hose catch test kit" for calibration
 - * VCL pre-wet power unit in stainless steel enclosure c/w flow meter and spray nozzle
 - * In-cab indicator for "low pre-wet liquid" condition
- * Grote Ultra Blue Seal LED body lighting kit, including:
 - * License plate light
 - * Clearance lights
 - * Side marker lights
 - * Qty (2) x 6" oval reverse lights
 - * Qty (4) x 6" oval stop/turn/taillights
 - * Qty (1) blue, 4" round strobe light in stainless steel enclosure, at end of chassis frame rail
 - * Qty (1) amber, 4" round strobe light in stainless steel enclosure, at end of chassis frame rail
 - * (2) removable, aluminum corner post light brackets w/ raised LED lights: 2 x 4 in. red, 2 x 7 in. red, 1 x 4 in. blue strobe, 1 x 4 in. amber strobe, 2 x 5" heated LED work lights tied into transmission reverse circuit
- * Rachets straps and securement system for customer's existing Precision Industries Slide-In DLA / Anti-Icing unit
- * Protective sleeves for tailgate chains
- * Dupont Imron paint process. Paint Code: N2065EF, School Bus Yellow

Chassis Additions:

- * Chassis frame space on passenger side required for future installation of AMI Edger
- * Pintle plate and bracing for pintle hooks rated $\geq 30,000\#$ MGTW or more
- * Holland PH-30RP41 pintle hook, 30,000 # MGTW, installed @ 24" from ground
- * Re-install chassis OEM taillights
- * VCL 7-pin trailer plug (RV style)
- * Stainless steel hinged chassis cover
- * Anit-sail mudflaps for & aft of rear wheels
- * Qty (1) x SWS 16399 LED Strobe Light, pedestal mounted from BOC hydraulic oil tank
- * Hydraulic and electrical connections in rear pintle plate to operate customer's existing Precision Industries Slide-In DLA / Anti-Icing unit
- * Hinged mudflap over pintle plate connections

Hydraulic System:

- * Metaris tandem gear hydraulic pump c/w dry valves, front engine mounted
- * 132 litre (35 US gallon) integrated back of cab hydraulic oil tank
- * Qty (1) of high pressure and low-pressure hydraulic filters
- * Qty (3) x Dickey-john hydraulic valve sections for ground speed control of granular and liquid materials

- * Qty (8) x Walvoil SDS180 hydraulic valve sections¹⁰⁰ for remaining hydraulic functions
- * Upgraded Aeroquip Bruiser Line100R16 2 Wire FC735 hydraulic hose with extra durable cover, where applicable
- * Stainless steel hose hanger

In-Cab Controls:

- * Dickey-john Control Point electronic spreader controller for granular, pre-wet & DLA operations
- * Dickey-john boom control console for 1, 2 or 3 lane DLA operation
- * Dickey-john calibration keyboard
- * Roadwatch temperature sensor with readout integrated Dickey-john controller
- * Operator console located between driver and passenger seat with adjustability for/aft as well as up/down, complete with built in arm rest
- * Independent air-over-hydraulic levers for plow, wing, and dump box control
- * Tarp & tailgate air switches
- * Sixteen (16) switch electrical switch console for body lighting functions
- * Cab floor stiffener plate

Camera System:

- * Provox VEC-SP70C3-SH camera system c/w 2 x heated camera heads + in-cab monitor. 1 camera tied into chassis reverse circuit, 1 camera installed on rear wing tower

Manuals:

- * One (1) paper copy and one (1) digital copy of unit specific operation, parts & service manuals

NET UP FITTING PRICE..... \$207,730.00 each

Cab & Chassis:

- * 2025 Freightliner 114SD PLUS SBA 6 x 4 cab & chassis
- * 22,000 lbs. set-back front axle w/ 23,000 lbs. flat leaf spring suspension
- * 40,000 lbs. rear axles w/ Hendrickson Haulmaxx 46,000 lbs. suspension c/w 54" spread
- * Cummins X12, 410 HP @ 1900 RPM, 1450 lbs.-ft Torque @ 1,000 RPM
- * Allison 4500 RDS automatic transmission
- * 90 gallon / 340 liter aluminum fuel tank
- * 13 gallon DEF tank
- * Includes Administration fee, A/C & Tire tax
- * Includes freight, pre-delivery inspection, SS hub caps, SS nut covers and floor mats
- * Extended Warranty included in selling price: Warranty coverage will be for a minimum of 60 month, 5 years, 150,000 kms on the engine and after treatment system, Truck, Allison transmission, front & rear axles, includes 5 Year Towing.
- * **Detailed chassis specifications included for customer review.**

NET CHASSIS PRICE..... \$222,895.00 each

See notes #8 - #11 below.

- 1) The price and terms on this quotation are not subject to verbal changes or other agreements unless approved in writing by the home office of the seller. All quotations and agreements are contingent upon strikes, accidents, fires, availability of material and all other causes beyond our control. Prices are based on cost and conditions existing on the date of quotation and are subject to changes by the seller before final acceptance.
- 2) Typographical and stenographic errors are subject to correction.
- 3) Conditions not specifically stated herein shall be governed by the established trade customs. Terms inconsistent with those stated herein which may appear on purchaser's final order will not be binding on the Seller.
- 4) Quoted delivery time: The above-quoted delivery time is the best known at time of tender call / quotation and is subject to change based upon shop loading at time of chassis arrival and / or receipt of firm order to Viking-Cives, Mount Forest, Ontario.
- 5) **Chassis requirements:**
 - Chassis specifications must be approved by Viking-Cives Engineering Department prior to acceptance of order.
 - Additional charges are applicable if any modifications in lighting/wiring connections are required.
 - Fully powered chassis OEM plow light connections are required.
 - Electrical connections, body builders plug in's etc., to be provided with chassis (back of cab or inside) to allow installation of auxiliary lighting and electrical connections. High amp system required.
 - Quoted prices **do not** include alteration or relocation of exhaust, battery box, air dryer, or fuel tank etc.
 - Road Speed: In-cab provision for spreader control system to pick up road speed is required.
 - Customer to ensure chassis to be supplied is suitable for installation & operation of equipment quoted. Any possible required chassis modifications **are not** included in THE quoted price.
- 6) Chassis delivery from VCL **is NOT** included in the above price.
- 7) Delivery of plow and / or wing to customer's yard is included in the above price.
- 8) **Any unforeseen price increases due to model year change, monthly exchange rate increase, supplier annual increase etc., are not included in this price quotation and will be passed on to the customer as incurred.**
- 9) **The chassis price included in this quotation is for a current model year-built truck and would be due to the availability of the Allison Transmission. Price is subject to change based on availability of quoted Allison transmission.**
- 10) **Vehicle Registration, licensing, or license plates are not included in the above-quoted price.**
- 11) **If the Municipality is willing to pay for the cab and chassis upon arrival @ Viking-Cives Ltd., Mount Forest, ON., please deduct \$8,500.00 from quoted chassis price.**

**ALL APPLICABLE TAXES ARE EXTRA.
QUOTE VALID FOR 30 DAYS.**

Respectfully Submitted,

Bill Koch

*Regional Sales Manager,
Viking-Cives Ltd.*

Sample Truck



REPORT NO. PW-24-31
TO: Mayor & Members of Council
DEPARTMENT: Public Works
MEETING DATE: July 4, 2024
SUBJECT: **SINGLE AXLE SNOW PLOW REPLACEMENT**

RECOMMENDATION:

THAT Report No. PW-24-31 entitled "Single Axle Snow Plow Replacement" be received;

AND THAT Staff be authorized enter into an agreement with Viking-Cives Ltd. for the purchase of one (1) Single Axle Snow Plow based on the specifications outlined in the attached proposal.

AND FURTHER THAT Staff be authorized to equip the existing single axle cab and chassis with a new landscape box so that it may be utilized in wood chipping operations and to be used as a backup snow plow unit.

PURPOSE & BACKGROUND:

The current fleet replacement schedule identifies the replacement of one (1) single axle plow truck in 2024. This single axle plow truck is the primary unit used for the Township's village streets. It is a 2011 International Durastar cab and chassis equipped with winter control equipment (plow and wing, plow harness, and sand/salt spreading equipment and controls). The primary driver for this replacement is the fact that the winter control equipment is at the end of its service life and requires extensive, expensive overhaul in order to remain in regular service as a front-line winter control unit. The cab and chassis is in good enough condition to be repurposed for use by the municipality.

The current Township of Malahide Asset Management Plan identifies the replacement of plow trucks on a 12-year cycle, in order to reduce downtime and sustain lower maintenance expenses.

COMMENTS & ANALYSIS:

Municipal Staff utilized the Canoe/Sourcewell Procurement process to source proposals for the purchase of these plow units. As the Township of Malahide is a member of the Local Authority Services (LAS) organization through the Association of Ontario Municipalities (AMO), Malahide had the opportunity to participate in the Canoe

Procurement Group Program, which the Fire Department recently used to purchase a new fire department apparatus.

The Fleet Advisory Committee has reviewed three options from the supplier for replacement of the single axle snow plow:

Option #1: Larger than existing truck

Option #2: Similar size as existing truck

Option #3: Smaller than existing truck

The proposals were thoroughly reviewed by the Fleet Management Advisory Committee at their meeting on June 17, 2024. The Fleet Management Advisory Committee recommends Council accept the Option #3 proposal for One (1) new 2025 International CV 4x4 Single Axle Dump Truck equipped with Winter Control Equipment.

The delivery date for this unit is anticipated to be Fall 2025, subject to time of execution of the purchase order.

This smaller truck will be equipped with a two-way front plow, but does not include a side-mounted wing plow. It is important to note that without a wing, there may be occasions where snow removal efforts in the villages will take longer than what the residents of these communities are accustomed to, however it will still be completed within our legislated timelines prescribed in the Ontario Minimum Maintenance Standards. The Fleet Equipment Advisory Committee agrees that this is a suitable trade-off when considering the significant financial savings achieved by purchasing this smaller truck.

In addition to the recommendation to purchase this smaller plow truck, the Fleet Advisory Committee recommends that staff be authorized to retain existing single axle plow unit as a backup plow unit to be fitted with a new landscape-type box so that it can be more readily used for wood chipping operations. Staff estimate that this could be accomplished for an approximate cost of \$30,000, the cost of which would be drawn from the budget surplus from the purchase of the smaller plow truck. Retaining this truck for use will allow staff to maximize the remaining life of the cab and chassis portion of this truck while meeting an operational need of the municipal operations.

FINANCIAL IMPLICATIONS:

The approved 2024 Capital budget includes \$390,000.00 to fund the purchase of a new single axle plow truck.

The recommended single axle plow truck proposal has a bid amount of \$263,563.00 plus applicable taxes.

A new landscape box for the existing single axle truck is expected to cost approximately \$30,000.

Acceptance of the proposal as identified above, would afford a budget surplus of approximately \$95,000.

It should be noted, due to the vulnerability of the industry, final purchase price may vary. Chassis manufacturer surcharges and exchange rates may vary, subject to market conditions at the time of chassis delivery.

LINK TO STRATEGIC & OPERATIONAL PLANS:

The tandem snow plow replacement meets the values identified in the 2023 Strategic plan by: “Maximizing the utilization of all assets: People, Facilities, and Technology”.

CONSULTATION:

Malahide Fleet Advisory Committee

ATTACHMENTS:

1. Single Axle Truck Information

Prepared by: R. DeSutter, Roads & Construction Manager

Reviewed by: J. Godby, Director of Public Works

Approved by: N. Dias, Chief Administrative Officer



Phone: 519-323-4433
www.vikingcives.com
42626 Grey Rd 109
Mt Forest, ON
N0G 2L0



PRICE QUOTATION

QUOTE #: BK24-048-D

REVISION LEVEL: 0.0

DATE: June 6, 2024.

PROPOSED

SHIP DATE: Q2 / Q3, 2025. To be confirmed once scheduled.

TERMS: Net 30 days.

F.O.B.: Mount Forest, ON.

SALESPERSON: Bill Koch

TO: The Township of Malahide
ATTN: Ryan DeSutter, Roads and Construction Manager
RE: Price Quotation for Viking-Cives Winter Control Equipment
Canoe contract #: 62222-VCM
Township of Malahide Canoe member #: LAS1013
Canoe Item #: SW-TK0400, SW-CH0400, SW-TK0554, NJ2400, NJ2500, NJ2600

Viking-Cives Ltd. is pleased to supply this price quotation for the following equipment, installed as described below:

Front Plow:

- * VCL SNO-KING R1032LDTEP Poly Reversible Plow
- * 10' x 32" high poly moldboard c/w trip-edge system
- * Push frame assembly c/w (2) x manually adjustable push frame shoes
- * 3/4" x 6" x 120" carbide cutting edge (3 pcs of 3/4" x 6" x 40") c/w (2) x curb shoes
- * Qty (2) x moldboard shoes
- * Quick attach plate and bar
- * Rubber snow deflector, 1/2" x 12"
- * (2) x 36" Plow marker whip, fluorescent orange
- * Plow jack stand
- * Baril DCC-181 finish w/ corrosion protection: medium gloss black (moldboard and push frame)

Front Plow Harness:

- * VCL SNO-KING Power Tilt Front Plow Harness
- * 1/2" tail plates to suit chassis
- * Quick attach pockets and pins
- * Grote LED heated plow lights c/w integrated signal lights
- * Front driver's side footstep attached to tail plate
- * Baril DCC-181 finish w/ corrosion protection: medium gloss black (harness)

Proline Side Tilting Body:

- * Model PL0910MSD
- * 10' outside length / 9' inside length x 16" high sides x 24" high tailgate
- * 3.8 m³ water level capacity w/ 10" sideboards
- * Hydraulic tipping inner floor c/w side tilt indicator
- * LHS chain main conveyor system c/w front material discharge and manually height adjustable discharge gate, located driver's side, front of rear drive axle
- * Material spinner c/w anti-coning device, front of rear drive axle
- * Qty (1) x 5" square, heated LED spinner light
- * Fold-down Hardox 450 steel main conveyor cover
- * Manual tarp system with mesh tarp
- * Qty (1) x asphalt door in tailgate w/ opening lever located on curb side
- * 6" asphalt apron
- * Qty (1) x shovel holder, driver's side front
- * Qty (1) x inspection ladder
- * Poly sideboards, black
- * Grote Ultra Blue Seal LED body lighting kit, including:
 - * License plate light
 - * Clearance lights
 - * Side marker lights
 - * Qty (2) x 6" oval combination stop / turn / tail / reverse lights
 - * Qty (1) x 6" oval amber strobe light in rear corner post
 - * Qty (1) x 6" oval blue strobe light in rear corner post
 - * Qty (1) blue, 4" round strobe light in stainless steel enclosure, at end of chassis frame rail
 - * Qty (1) amber, 4" round strobe light in stainless steel enclosure, at end of chassis frame rail
 - * Qty (1) x SWS 16399 LED Strobe Light, cab shield mounted
- * Protective sleeves for tailgate chains
- * Dupont Imron paint process. Paint Code: N2065EF, School Bus Yellow

Chassis Additions:

- * Pintle plate and bracing for pintle hooks rated 30,000# MGTW or less
- * Holland PH-30RP41 pintle hook, 30,000 # MGTW, installed @ 24" from ground
- * Re-install chassis OEM taillights
- * VCL 7-pin trailer plug (RV style)
- * Anit-sail mudflaps for & aft of rear wheels
- * Hinged mudflap over pintle plate connections

Hydraulic System:

- * Dew-eze 10.9 GPM @ 1,000 RPM Hydraulic Clutch Pump
- * Hydraulic oil tank, chassis frame mounted
- * Qty (1) of high pressure and low-pressure hydraulic filters
- * Qty (6) x Cirus Jem Blue hydraulic valve sections, mounted in stainless steel enclosure

- * Aeroquip Line100R16 2 Wire EC215 hydraulic hose with brazen resistant cover
- * Stainless steel hose hanger

In-Cab Controls:

- * Dickey-john Control Point electronic spreader controller for granular operations
- * Dickey-john calibration keyboard
- * Roadwatch temperature sensor with readout integrated Dickey-john controller
- * Operator console located between driver and passenger seat
- * Cyrus electronic joystick for plow and dump box control
- * Six (6) switch electrical switch console for body lighting functions

Manuals:

- * One (1) paper copy and one (1) digital copy of unit specific operation, parts & service manuals

NET UP FITTING PRICE.....\$136,010.00 each

Cab & Chassis:

- * 2025 International CV 4 x 4 cab & chassis
- * 7,500 lbs. front axle w/ leaf spring suspension
- * 15,500 lbs. rear axle w/ leaf spring suspension
- * International 6.6, 350 HP @ 2500 RPM, 750 lbs.-ft Torque @ 1400 RPM
- * Allison 2750 RDS 6-speed automatic transmission
- * 25 U.S. gallons / 95 liter fuel tank
- * 6.75 U.S. gallons DEF tank
- * SEAT, DRIVER, High Back with Integral Headrest, 10-Way Power Adjustable, Cloth, Power Lumbar
- * SEAT, TWO-MAN PASSENGER, High Back with Integral Headrest in Outboard Position, Center Fold-Down armrest with Storage, Cloth, with Recline
- * Back-up camera system
- * **Detailed chassis specifications included for customer review.**

NET CHASSIS PRICE.....\$127,553.00 each
See notes #8 - #11 below.

**** NOTES FOR QUOTED EQUIPMENT / SERVICES ****

- 1) The price and terms on this quotation are not subject to verbal changes or other agreements unless approved in writing by the home office of the seller. All quotations and agreements are contingent upon strikes, accidents, fires, availability of material and all other causes beyond our control. Prices are based on cost and conditions existing on the date of quotation and are subject to changes by the seller before final acceptance.
- 2) Typographical and stenographic errors are subject to correction.
- 3) Conditions not specifically stated herein shall be governed by the established trade customs. Terms inconsistent with those stated herein which may appear on purchaser's final order will not be binding on the Seller.
- 4) Quoted delivery time: The above-quoted delivery time is the best known at time of tender call / quotation and is subject to change based upon shop loading at time of chassis arrival and / or receipt of firm order to Viking-Cives, Mount Forest, Ontario.
- 5) **Chassis requirements:**
 - Chassis specifications must be approved by Viking-Cives Engineering Department prior to acceptance of order.
 - Additional charges are applicable if any modifications in lighting/wiring connections are required.
 - Fully powered chassis OEM plow light connections are required.
 - Electrical connections, body builders plug in's etc., to be provided with chassis (back of cab or inside) to allow installation of auxiliary lighting and electrical connections. High amp system required.
 - Quoted prices **do not** include alteration or relocation of exhaust, battery box, air dryer, or fuel tank etc.
 - Road Speed: In-cab provision for spreader control system to pick up road speed is required.
 - Customer to ensure chassis to be supplied is suitable for installation & operation of equipment quoted. Any possible required chassis modifications **are not** included in THE quoted price.
- 6) Chassis delivery from VCL **is NOT** included in the above price.
- 7) Delivery of plow and / or wing to customer's yard is included in the above price.
- 8) **Any unforeseen price increases due to model year change, monthly exchange rate increase, supplier annual increase etc., are not included in this price quotation and will be passed on to the customer as incurred.**
- 9) **The chassis price included in this quotation is for a current model year-built truck and would be due to the availability of the Allison Transmission. Price is subject to change based on availability of quoted Allison transmission.**
- 10) **Vehicle Registration, licensing, or license plates are not included in the above-quoted price.**
- 11) **If the Municipality is willing to pay for the cab and chassis upon arrival @ Viking-Cives Ltd., Mount Forest, ON., please deduct \$8,500.00 from quoted chassis price.**

ALL APPLICABLE TAXES ARE EXTRA.

QUOTE VALID FOR 30 DAYS.

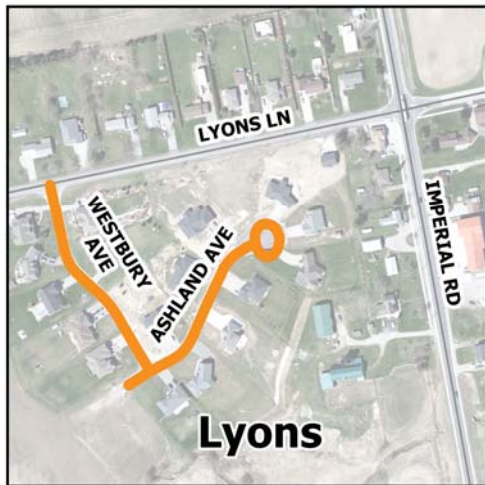
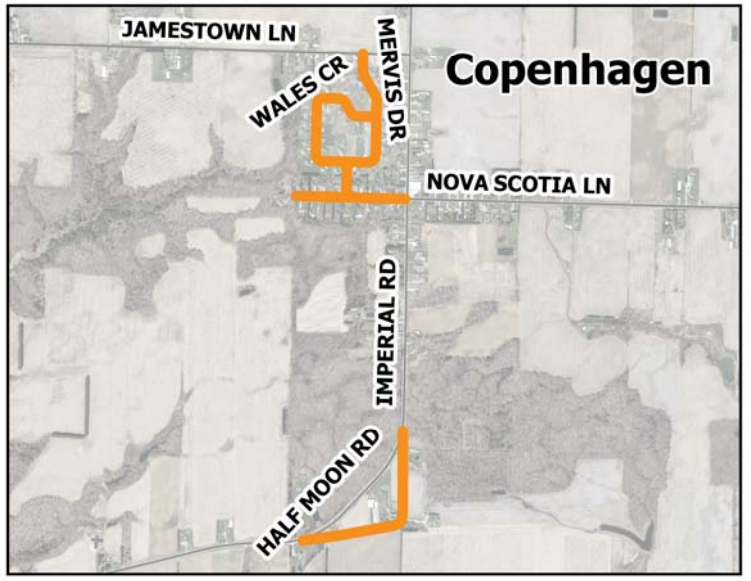
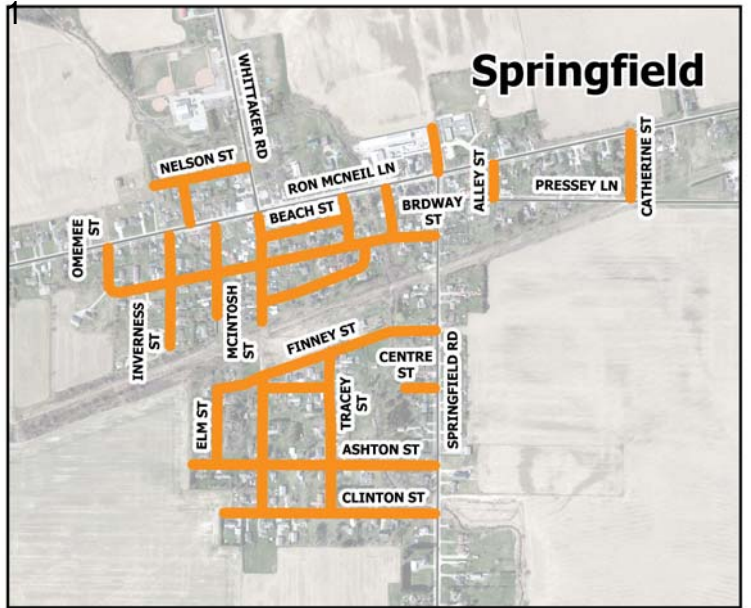
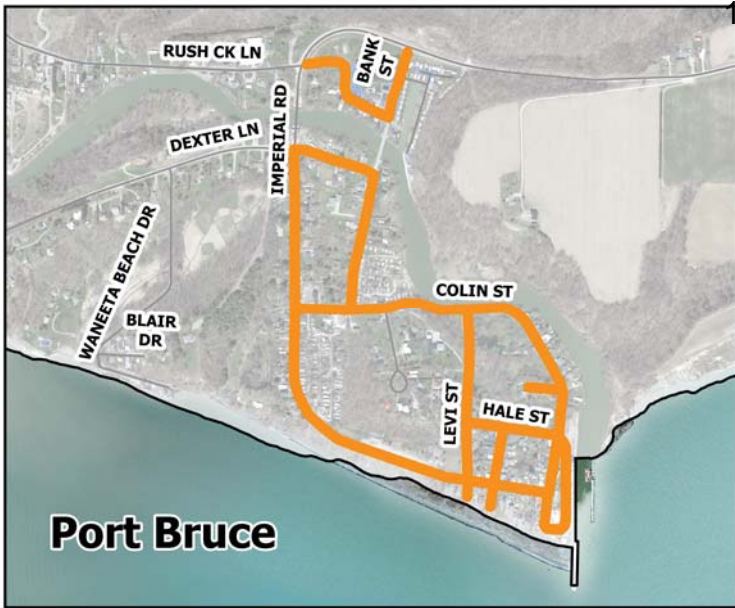
Respectfully Submitted,

Bill Koch

*Regional Sales Manager,
Viking-Cives Ltd.*

Sample Truck





Village Routes

Route  27.6 km Total Lane





TOWNSHIP OF MALAHIDE

DRAINAGE BY-LAW NO. 24-33

Drainage Act, R. S.O. 1990, c. D17
Reg. 300/81, s.1, Form 6

Being a By-law to provide for a drainage works
on the Hewer Drain
in the Township of Malahide,
in the County of Elgin

WHEREAS the requisite number of owners have petitioned the Council of the Township of Malahide in the County of Elgin in accordance with the provisions of the Drainage Act, requesting that the following lands and roads may be drained by a drainage works.

Parts of Lots 6 & 7
Concession 11
In the Township of Malahide (geographic Malahide)

AND WHEREAS the Council for The Corporation of the Township of Malahide has procured a report made by Spriet Associates and the report is attached hereto and forms a part of this By-law;

AND WHEREAS the property owner, D. & J. DYKXHOORN (Roll No. 014-010-18), will construct and fund the drainage works being incorporated under this report.

AND WHEREAS zero dollars (\$0.00) is the amount to be contributed by the municipality for construction of the drainage works;

AND WHEREAS the Council is of the opinion that the drainage of the area is desirable;

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF MALAHIDE UNDER THE DRAINAGE ACT ENACTS AS FOLLOWS:

1. The report, dated May 31, 2024, and attached hereto is hereby adopted and the drainage works as therein indicated and set forth is hereby authorized, and shall be completed in accordance therewith.
2. (a) The Corporation of the Township of Malahide may borrow on the credit of the Corporation the amount of \$00,000.00 being the amount necessary for construction of the drainage works.

(b) The Corporation may issue debentures for the amount borrowed less the total amount of,

- 1. Grants received under section 85 of the Act;
- 2. Commuted payments made in respect of lands and roads assessed within the municipality;
- 3. Moneys paid under subsection 61(3) of the Act; and
- 4. Moneys assessed in and payable by another municipality, and

(c) Such debentures shall be made payable within five years from the date of the debenture and shall bear interest at a rate not higher than the rate charged by the Ontario Municipal Improvement Corporation on the date of sale of such debentures.

- 3. A special equal amount rate sufficient to redeem the principal and interest on the debentures shall be levied upon the lands and roads as set forth in the Schedule to be collected in the same manner and at the same time as other taxes are collected in each year for five years after the passing of this By-law.
- 4. All assessments of \$500.00 or less are payable in the first year in which the assessment is imposed.
- 5. This By-law comes into force on the date of the passing thereof and may be cited as "Hewer Drain Relocation 2024".

READ A FIRST AND SECOND TIME THIS 20th day of June, 2024.

Mayor

Clerk

READ A THIRD TIME AND FINALLY PASSED THIS 4th day of July, 2024.

Mayor

Clerk

THE CORPORATION OF THE TOWNSHIP OF MALAHIDE

BY-LAW NO. 24-36

Being a By-law to authorize the execution of a Municipal Funding Agreement with the Association of Municipalities of Ontario for the transfer of the Canada Community Building Fund.

WHEREAS Section 5(3) of the Municipal Act, 2001, c. 25, as amended, authorizes a municipality to pass by-laws to exercise its municipal powers;

AND WHEREAS Association of Municipalities of Ontario administers Canada Community Building Fund made available to Ontario municipalities, pursuant to the Canada-Ontario-AMO-Toronto Agreement on behalf of Canada;

AND WHEREAS the Council of The Corporation of the Township of Malahide wishes to enter into a Municipal Funding Agreement with the Association of Municipalities of Ontario in order to participate in the Canada Community Building Fund;

NOW THEREFORE the Council of The Corporation of the Township of Malahide **HEREBY ENACTS AS FOLLOWS:**

1. THAT the entering into the Municipal Funding Agreement with the Association of Municipalities of Ontario is hereby approved and authorized.
2. THAT the Mayor and the Clerk be and they are hereby authorized and directed to execute on behalf of The Corporation of the Township of Malahide the said Municipal Funding Agreement in substantially the same form as that attached hereto as Schedule "A" and forming a part of this By-law.
3. THAT the said Municipal Funding Agreement shall take effect and come into force upon the signing thereof by all parties thereto.
4. THAT this By-law shall come into force and take effect on the final passing thereof.

READ a FIRST and SECOND time this 4th day of July, 2024.

READ a THIRD time and **FINALLY PASSED** this 4th day of July, 2024.

Mayor, D. Giguère

Clerk, A. Adams

**THE CORPORATION OF THE
TOWNSHIP OF MALAHIDE
BY-LAW NO. 24-08**

Being a By-law to amend By-law No. 18-22

**KENNETH DRABICK AND ANKOR FARM LTD.
48024 Wilson Line & 48028 Wilson Line**

WHEREAS the Council of The Corporation of the Township of Malahide deems it necessary to pass a By-law to amend By-law No. 18-22, as amended;

AND WHEREAS authority is granted under Section 34 of the Planning Act, as amended, to pass a By-law;

AND WHEREAS this By-law conforms with the Official Plan of the Township of Malahide, as amended;

NOW THEREFORE the Council of The Corporation of the Township of Malahide **HEREBY ENACTS AS FOLLOWS:**

1. **THAT** the area shown in hatching on the attached map, Schedule “A”, and described as Lot 18, Concession 8 South Dorchester, Part 2 of RP 11R10007, Former Geographic Township of South Dorchester, Township of Malahide, shall be removed from the “Large Lot Agricultural (A3) Zone” of By-law No. 18-22 and placed within the “Site-Specific Small Lot Agricultural (A4-27)” Zone” as set forth in this By-law. The zoning of this land shall be shown as “A4-27” on Key Map 3 of Schedule “A” to By-law No. 18-22, as amended.
2. **THAT** By-law No. 18-22, as amended, is hereby further amended by amending Section 5.7 SMALL LOT AGRICULTURAL (A4) ZONE – ‘SITE-SPECIFIC’ ZONES, by adding the following new subsection.

- “5.7.27 a) Defined Area
A4-27 as shown on Schedule ‘A’, Map No. 3.**
- b) Permitted Uses
Truck repair business as a home occupation use.
All other permitted uses in the A4 zone**
- c) Setbacks for Accessory Structures
Minimum Interior Side Yard to western lot line
within 40 metres of the rear lot line. 4 m**
- c) Maximum Lot Coverage
Accessory Structures 15.5%**

e)	<u>Maximum Floor Area</u> Home Occupation	418 m ²
f)	<u>Maximum Number of Non-Resident Employees</u>	2
e)	<u>Maximum Outdoor Storage</u> Home Occupation	100 m ²
e)	<u>Maximum Number of Vehicles</u> Trailers	2
	Trucks	2

3. **THAT** this By-law shall come into force:

- a) Where no notice of objection has been filed with the Township’s Clerk within the time prescribed by the Planning Act and regulations pursuant thereto, upon the expiration of the prescribed time; or,
- b) Where notice of objection has been filed with the Township’s Clerk within the time prescribed by the Planning Act and regulations pursuant thereto, upon the approval of the Ontario Land Tribunal.

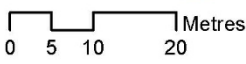
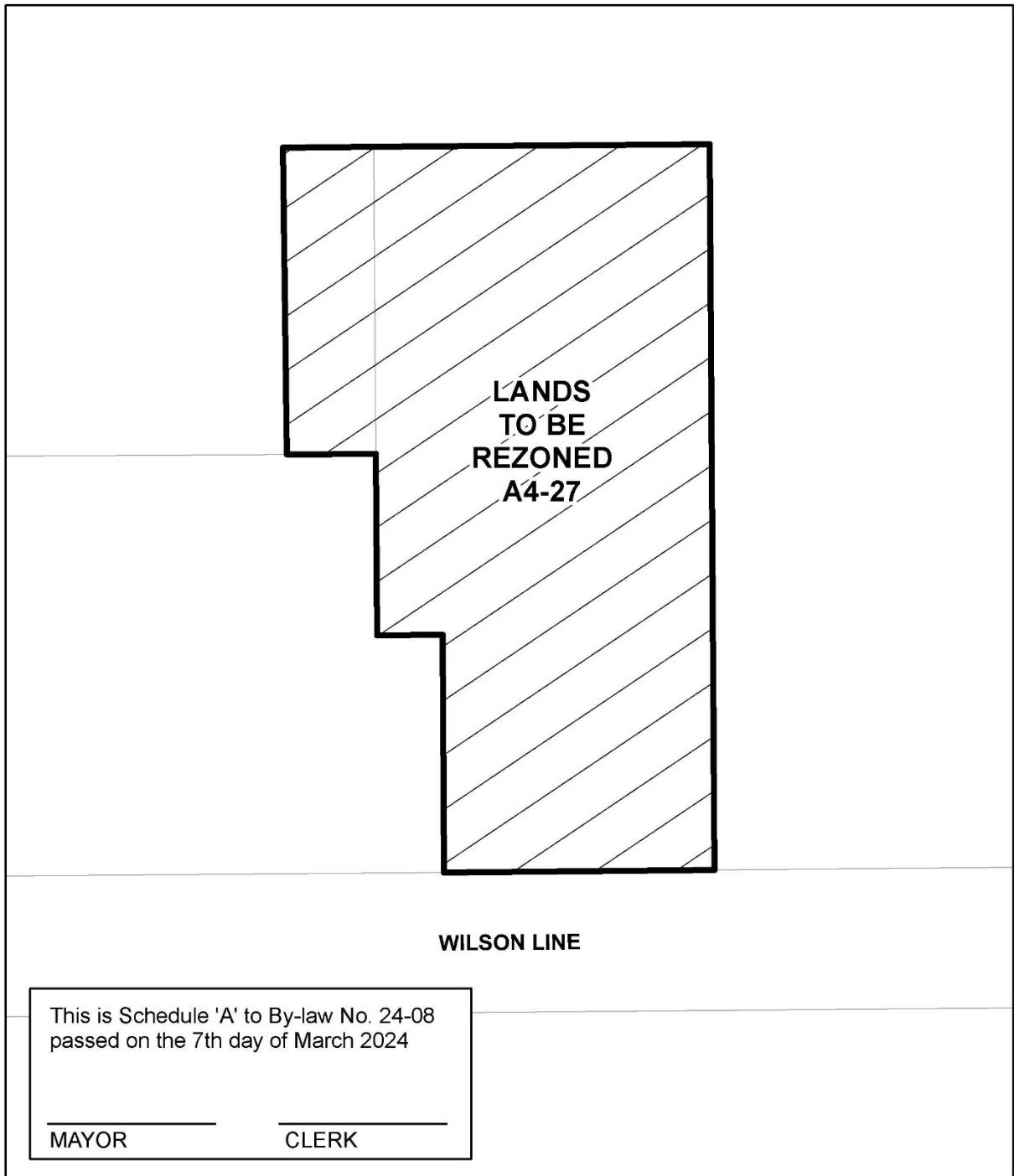
READ a **FIRST** and **SECOND** time this 7th day of March, 2024.

READ a **THIRD** time and **FINALLY PASSED** this 4th day of July, 2024.

Mayor – D. Giguère

Clerk – A. Adams

SCHEDULE A



Township of Malahide
Comprehensive Zoning By-law No.18-22

SCHEDULE 'A'
Map 3



REPORT NO. FIN-24-18
TO: Mayor & Members of Council
DEPARTMENT: Corporate & Financial Services
MEETING DATE: July 4, 2024
SUBJECT: Dog Tag Program

RECOMMENDATION:

THAT Report No. FIN-24-18 entitled “Dog Tag Program” be received;

AND THAT Council discontinue the Township dog tag program effective January 1, 2025.

PURPOSE & BACKGROUND:

The primary purpose of the dog tag program is to ensure dogs can be identified and returned to their owners if they are lost. The Township issues permanent dog tags to residents and charges annual licensing fees for renewal of tags to fund its animal control services.

Historically, dog tag fees became popularized by municipalities under the philosophy that because pet owners theoretically benefit from an animal control service, they should pay for it as opposed to the general tax base. The degree to which an animal control service is funded by dog tags as opposed to property taxes is a choice that resides with municipal councils.

In 2023, the Township cut its dog tag fees in half to better align program revenues with related service costs. At this time, staff had noted that cutting fees could serve as a good first step toward phasing out the dog tag program entirely without having a significant single-year impact to the budget.

2024 Dog Tag Fees	
First dog	\$17.60
Second dog	\$20.15
Third dog	\$30.35
Kennel licence	\$72.50
Replacement tag	\$5.00
Dangerous dog	\$108.15

Since this time, staff have received notable feedback from residents wishing for the Township to follow suit with other municipalities in the region who have discontinued the program entirely.

Although dog tag fees are intended to apportion costs to users of the service, this reasoning is not easily apparent and generally does not seem to be supported by residents. As such, staff are recommending dog tag program and its related fees be eliminated entirely in 2025.

Elimination of dog tag fees would transfer a responsibility to pet owners to obtain their own personalized tag online, from a local retail pet store or through micro-chipping through a veterinarian. Additionally, with the widespread use of social media in our communities, including by the Township's contracted animal control service, Hillside Kennels, there are numerous ways to identify and recover lost pets without the need to involve Municipal services. The Township would still provide an animal control service which provides sheltering and pickups for animals in distress at an estimated cost of \$20,000, fully funded through property taxes.

FINANCIAL IMPLICATIONS:

The Township is expected to collect \$20,000 in dog tag revenues in 2024. With the program discontinued for next year, the 2025 property tax levy would increase by 0.22%.

ATTACHMENTS:

Prepared by: A. Boylan, Director of Corporate Services/Treasurer

Approved by: N. Dias, Chief Administrative Officer

JOINT AGENDA
AYLMER AREA SECONDARY WATER SUPPLY SYSTEM
PORT BURWELL AREA SECONDARY WATER SUPPLY SYSTEM
JOINT BOARD OF MANAGEMENT

June 12, 2024 – 1:00 PM
Malahide Council Chambers
51221 Ron McNeil Line, Springfield, ON

Board Members:

Municipality of Central Elgin – Norman Watson
Town of Aylmer – Pete Barbour
Township of Malahide – Chester Glinski
Municipality of Bayham – Tim Emerson

Staff:

Municipality of Central Elgin – Alex Piggott
Town of Aylmer – Andy Grozelle
Township of Malahide – Jason Godby, Sam Gustavson, Adam Boylan, and Tanya Hoover

(1) Call to Order

Pete Barbour is appointed Chair and the meeting is called to order at 1:00 pm.

(2) Disclosure of Pecuniary Interest

No disclosures of pecuniary interest declared

(3) Adoption of Prior Minutes

Moved by: Norman Watson

Seconded by: Tim Emerson

THAT the minutes of the Port Burwell Area Secondary Water Supply System Joint Board of Management meeting held on March 6, 2024 and April 24, 2024 be approved as circulated.

Carried

Moved by: Chester Glinski

Seconded by: Tim Emerson

THAT the minutes of the Aylmer Area Secondary Water Supply System Joint Board of Management meeting held on March 6, 2024, be approved as circulated.

Carried

(4) Reports

- Water Loss Billing

Members discussed the water loss billing matter and instructed the administrating staff to follow up with a report, including additional details on the matter under consideration.

Moved by: Norman Watson
Seconded by: Chester Glinski

THAT Report AASWSS-24-08 titled “Water Loss Billing” be received.

Carried

- 2023 Audited Financial Statements and Year-End Report

Moved by: Norman Watson
Seconded by: Chester Glinski

THAT the 2023 Audited Financial Statements and Year-End Report be received;
AND THAT the Chair be authorized to sign the Engagement Letter, Audit Planning Letter, and Audit Findings Letter from Graham, Scott, Enns LLP, dated June 12, 2024, on behalf of the AASWSS Board.

AND THAT the Aylmer Area Secondary Water Supply System 2023 surplus of \$239,383 be transferred to reserves.

Carried

- 2023 Audited Financial Statements and Year-End Report

Moved by: Tim Emerson
Seconded by: Norman Watson

THAT the 2023 Audited Financial Statements and Year-End Report be received;
AND THAT the Chair be authorized to sign the Engagement Letter, Audit Planning Letter, and Audit Findings Letter from Graham, Scott, Enns LLP, dated June 12, 2024, on behalf of the PBASWSS Board.

AND THAT the Port Burwell Area Secondary Water Supply System 2023 surplus of \$116,067 be transferred to reserves.

Carried

- Mid-Year Financial Update

Moved by: Norman Watson
Seconded by: Chester Glinski

THAT Report AASWSS-24-10 entitled “Mid-Year Financial Update” be received.

Carried

- Mid-Year Financial Update

Moved by: Tim Emerson

Seconded by: Chester Glinks

THAT report PBASWSS-24-11 entitled “Mid-Year Financial Update” be received.

Carried

- APAM SCADA Wide Area Network Agreement

Moved by: Norman Watson

Seconded by: Tim Emerson

THAT Report No. AASWSS-24-05 entitled “APAM SCADA Wide Area Network Agreement” be received;

AND THAT the Aylmer Area Secondary Water Supply System Joint Board of Management authorizes the Administering Municipality to renew the APAM SCADA Wide Area Network Agreement for a term of three years and to execute the necessary documents with Execulink; SUBJECT TO the acceptance by the Township of Malahide and the Joint Board of Management for the Port Burwell Area Secondary Water Supply System of their portion.

Carried

- APAM SCADA Wide Area Network Agreement

Moved by: Tim Emerson

Seconded by: Norman Watson

THAT Report No. PBASWSS-24-07 entitled “APAM SCADA Wide Area Network Agreement” be received;

AND THAT the Port Burwell Area Secondary Water Supply System Joint Board of Management authorizes the Administering Municipality to renew the existing APAM SCADA Wide Area Network Agreement for a term of three years and to execute the necessary documents with Execulink; SUBJECT TO the acceptance by the Township of Malahide and the Joint Board of Management for the Aylmer Area Secondary Water Supply System of their portion.

Carried

- 2024 First Quarter Operations Report

Moved by: Norman Watson
Seconded by: Chester Glinski

THAT Report No. AASWSS-24-06 entitled “2024 First Quarter Operations Report” be received.

Carried

- First Quarter 2024 Operations Report

Moved by: Norman Watson
Seconded by: Chester Glinski

THAT Report No. PBASWSS-24-08 entitled “First Quarter 2024 Operations Report” be received.

Carried

- DWQMS Operational Plan: Revision to Element 3 – Commitment and Endorsement

Moved by: Norman Watson
Seconded by: Chester Glinski

THAT Report No. AASWSS-24-07 entitled “DWQMS Operational Plan: Revision to Element 3 – Commitment and Endorsement” be received;

AND THAT the Joint Board of Management for the Aylmer Area Secondary Water Supply System does hereby endorse the Operational Plan and authorizes the Mayor and Clerk of the Administering Municipality, being the Township of Malahide, to sign the Element 3 Commitment and Endorsement on their behalf.

Carried

- DWQMS Operational Plan: Revision to Element 3 – Commitment and Endorsement

Moved by: Tim Emerson
Seconded by: Norman Watson

THAT Report No. PBASWSS-24-09 entitled “DWQMS Operational Plan: Revision to Element 3 – Commitment and Endorsement” be received;

AND THAT the Joint Board of Management for the Port Burwell Area Secondary Water Supply System does hereby endorse the Operational Plan and authorizes the Mayor and Clerk of the Administering Municipality being the Township of Malahide to sign the Element 3 Commitment and Endorsement on their behalf.

Carried

(5) Correspondence

N/A

(6) New Business

N/A

(7) Adjournment

Moved by: Chester Glinks
Seconded by: Norman Watson

THAT the Aylmer Area Secondary Water Supply System Joint Board of Management adjourn at 2:02 p.m. to meet again on September 4, 2024 at 1:00 p.m.

Carried

Moved by: Tim Emerson
Seconded by: Chester Glinks

THAT the Port Burwell Secondary Water Supply System Joint Board of Management adjourn at 2:02 p.m. to meet again on September 4, 2024 at 1:00 p.m.

Carried

Pete Barbour – Board Chair

Allison Adams - Clerk



Kettle Creek
Conservation Authority

Full Authority Minutes

May 15, 2024

A meeting of the Full Authority of the Kettle Creek Conservation Authority was held on May 15, 2024 at 10:00 a.m. The meeting was streamed live to Facebook.

The meeting came to order at 10:00 a.m. As some members attended virtually all votes were recorded and are included in the Recorded Vote Registry.

Audio/Video Record Notice

The Audio/Video Recording Notice was posted and made available to the public.

Land Acknowledgement

Kettle Creek Conservation Authority wishes to acknowledge the treaty and traditional lands originally occupied by the Indigenous First Nation peoples of the Anishinabek, Attiwonderonk and Haudenosaunee nations. KCCA strives to build meaningful relationships with Indigenous communities and recognizes the importance of respecting these treaties and lands.

Members Present:

Lori Baldwin-Sands (Vice Chair)	St. Thomas	In Person
Frank Berze	Middlesex Centre	In Person
Jim Herbert	St. Thomas	In Person
Grant Jones (Chair)	Southwold	In Person
Sharron McMillan	Thames Centre	In Person
Todd Noble	Central Elgin	In Person
Jerry Pribil	London	Virtual
Sam Trosow	London	Virtual
John Wilson	Malahide	In Person

Staff Present:

Jennifer Dow	Water Resources Supervisor	In Person
Joe Gordon	Manager of Planning and Development	In Person
Jessica Kirschner	GIS/Information Services Coordinator	Virtual
Marianne Levogiannis	Public Relations Supervisor	In Person
Betsy McClure	Stewardship Program Supervisor	In Person
Elizabeth VanHooren	General Manager/Secretary Treasurer	In Person

Introductions & Declarations of Pecuniary Interest

There were no declarations of pecuniary interest.

Hearing Board

There was no Hearing required.

Minutes of Meeting**FA76/2024**

Moved by: Lori Baldwin-Sands

Seconded: Jim Herbert

THAT the minutes of the April 17, 2024 Full Authority Meeting be approved.

Carried

Matters Arising

- a) Media Report
- b) Project Tracking
- c) Watershed Conditions

FA77/2024

Moved by: Todd Noble

Seconded: Sharron McMillan

THAT the staff reports on Matters Arising (a) through (c) be received.

Carried

Correspondence

- a) From LPRCA to the Honourable Sylvia Jones Minister of Health Re: Recommended phase out of free well water testing in the 2023 Auditor General's Report May 2, 2024
- b) From Ontario Headwaters to Doug Ford, Premier of Ontario Re: Bill 185 and aligned efforts should be withdrawn and significantly re-worked May 4, 2024
- c) From Conservation Ontario to MNRF Re: "Regulation detailing new Minister's Permit and Review Powers under the Conservation Authorities Act" (ERO Posting #019-8320) May 6, 2024
- d) From Conservation Ontario to MMAH Re: "Proposed policies for a new provincial planning policy instrument" (ERO Posting #019-8462) May 10, 2024
- e) From Conservation Ontario to MMAH Re: "Proposed Regulatory Changes under the Planning Act Relating to the Cutting Red Tape to Build More Homes Act, 2024 (ERO Posting #019-8366), (ERO Posting #019-8369) and (ERO Posting #019-8370) May, 10 2024

VanHooren noted that she received a further piece of correspondence from the City of London dated May 15, 2024 advising that John Strybosch was appointed as a citizen representative to KCCA's Board of Directors effective immediately.

VanHooren provided a brief overview of Conservation Ontario's response to (ERO Posting #019-8320) and members discussed Long Point Region Conservation Authority's letter to the Honourable Sylvia Jones Minister of Health on the merits of free well water testing.

FA78/2024

Moved by: Lori Baldwin-Sands

Seconded: Todd Noble

WHEREAS: private water systems (e.g., wells) are not protected through legislated requirements under The Safe Drinking Water Act 2002 and The Clean Water Act 2006, but are more likely to contribute to cases of gastrointestinal illness than municipal systems;

AND WHEREAS: the 2023 Ontario Auditor General's value-for-money audit of Public Health Ontario (PHO) recommended that PHO, in conjunction with the Ontario Ministry of Health, begin the gradual discontinuance of free private drinking water testing;

AND WHEREAS: in the jurisdiction of KCCA, many households do not receive water from municipal systems, with many relying on a private drinking water system, including wells;

AND WHEREAS: the Walkerton Inquiry Report Part II, concluded the privatization of laboratory testing of drinking water samples contributed directly to the E. coli outbreak in Walkerton, Ontario in May 2000;

AND WHEREAS: all Ontarians deserve safe, clean water, and free well-water testing is a way to help ensure that residents on private wells continue to have barrier-free access to well water testing.

THEREFORE, BE IT RESOLVED THAT: the Board of Directors calls on the Province to not phase out free well-water testing as part of the proposed streamlining efforts of public health laboratory operations in the province;

AND FURTHER THAT: this resolution be circulated to the Hon. Sylvia Jones, Minister of Health; Hon. Lisa Thompson, Minister of Agriculture, Food and Rural Affairs; Hon. Andrea Khanjin, Minister of the Environment, Conservation and Parks; local MPPs; and Conservation Ontario and Ontario's conservation authorities.

Carried

FA79/2024

Moved by: Sharon McMillan

Seconded: Lori Baldwin-Sands

THAT the forwarded correspondence (a) through (e); and the additional correspondence from the City of London regarding the appointment of John Strybosch be received.

Carried

Statement of Revenue and Expenses

No report.

New Business

a) Retention Policy

FA80/2024

Moved by: Jim Herbert

Seconded: Frank Berze

THAT the Kettle Creek Conservation Authority Records Retention Policy and Schedule be approved as presented.

Carried

b) Integrated Accessibility Policy

FA81/2024

Moved by: Todd Noble

Seconded: John Wilson

THAT the Kettle Creek Conservation Authority Integrated Accessibility Policy be approved.

Carried

c) Dodd Creek Enhanced Riverine Floodplain Mapping Approval

FA82/2024

Moved by: Frank Berze

Seconded: Sharron McMillan

THAT the staff report on the Dodd Creek Enhanced Riverine Floodplain Mapping be received; and further

THAT the Dodd Creek Enhanced Riverine Floodplain Mapping Hydraulic Modelling (February 23, 2024) and the Enhanced Riverine Floodplain Mapping within the Dodd Creek Subwatershed Hydrological Modelling Report (February 21, 2024) be approved.

Carried

d) KCCA Regulation Limit Mapping Update

FA83/2024

Moved by: Sam Trosow

Seconded: Jerry Pribil

THAT an upset limit of \$12,000 be approved from cost savings within the 2024 Budget for the development of a GIS model to assist with required Regulation Limit Mapping updates.

Carried

e) May Planning and Regulations Report

FA84/2024

Moved by: Frank Berze

Seconded: John Wilson

THAT the May 2024 Planning and Regulations Activity Report be received.

Carried

e) August Full Authority Meeting

VanHooren relayed to members that an August meeting would be required to report on the Watershed Resources Management Strategy. A meeting date of Thursday August 22, 2024 was suggested to avoid possible conflicts with the AMO conference.

The date will be confirmed, circulated to members and updated on the web site.

Closed Session

The Closed Session meeting began at 10:51 a.m.

FA85/2024

Moved by: Todd Noble

Seconded: Sharron McMillan

THAT the Full Authority move to Closed Session to discuss Legal, Personnel or Property matters.

Carried

FA86/2024

Moved by: Lori Baldwin-Sands

Seconded: Jim Herbert

THAT the Full Authority revert to open session and report.

Carried

The Open Session resumed at 10:59 a.m.

a) April 17, 2024 Closed Session Minutes

FA87/2024

Moved by: Sharron McMillan

Seconded: Todd Noble

THAT the minutes of the Closed Session meeting of the April 17, 2024 Full Authority Meeting be approved.

Carried

b) Legal Matter – H23 – 001

FA88/2024

Moved by: Todd Noble

Seconded: Jim Herbert

THAT staff proceed as directed on a legal matter.

Carried

b) Legal Matter – V24 – 001

No report.

Upcoming Meetings

Full Authority Meeting	June 19, 2024	10:00 a.m.
Deer Ridge Grand Opening	May 30, 2024	2:30 p.m.

FA89/2024

Moved by: Lori Baldwin-Sands

Seconded: Jim Herbert

THAT the meeting adjourn at 11:02 a.m.

Carried




Elizabeth VanHooren
General Manager/Secretary Treasurer

Grant Jones
Chair

Recorded Vote Registry FA76/2024 to FA81/2024

A=Absent Y=Yes N=No

Board Member	FA76/2024	FA77/2024	FA78/2024	FA79/2024	FA80/2024	FA81/2024
Baldwin-Sands	Y	Y	Y	Y	Y	Y
Berze	Y	Y	Y	Y	Y	Y
Herbert	Y	Y	Y	Y	Y	Y
Jones	Y	Y	Y	Y	Y	Y
McMillan	Y	Y	Y	Y	Y	Y
Noble	Y	Y	Y	Y	Y	Y
Pribil	Y	Y	Y	Y	Y	Y
Trosow	Y	Y	Y	Y	Y	Y
Wilson	Y	Y	Y	Y	Y	Y
Result	Carried	Carried	Carried	Carried	Carried	Carried

Recorded Vote Registry FA82/2023 to FA87/2023

A=Absent Y=Yes N=No

Board Member	FA82/2024	FA83/2024	FA84/2024	FA85/2024	FA86/2024	FA87/2024
Baldwin-Sands	Y	Y	Y	Y	Y	Y
Berze	Y	Y	Y	Y	Y	Y
Herbert	Y	Y	Y	Y	Y	Y
Jones	Y	Y	Y	Y	Y	Y
McMillan	Y	Y	Y	Y	Y	Y
Noble	Y	Y	Y	Y	Y	Y
Pribil	Y	Y	Y	Y	Y	Y
Trosow	Y	Y	Y	Y	Y	Y
Wilson	Y	Y	Y	Y	Y	Y
Result	Carried	Carried	Carried	Carried	Carried	Carried

Recorded Vote Registry FA88/2023 to FA89/2023

A=Absent Y=Yes N=No

Board Member	FA88/2024	FA89/2024
Baldwin-Sands	Y	Y
Berze	Y	Y
Herbert	Y	Y
Jones	Y	Y
McMillan	Y	Y
Noble	Y	Y
Pribil	Y	Y
Trosow	Y	Y
Wilson	Y	Y
Result	Carried	Carried



In This Issue

- AMO Board nominations - Deadline to submit: June 24.
- Webinar recording: Conservation Authorities & Municipalities Working Together.
- New *Senior Active Living Centres Act* regulation.
- Enabling Accessibility Fund - Small Projects Component.
- Municipal Codes of Conduct: Do not miss our in person workshop August 17.
- AMO Conference - Be aware of scams!
- Navigating Conflict Relationships: Transforming conflict into collaboration.
- Indigenous Community Awareness training.
- Blog: Risk Financing.
- Hunt for efficiency in water and wastewater plants.
- Registration opens for Western Ontario Municipal Conference.
- Careers.

AMO Matters

Have you considered serving on AMO's Board? Participate in setting strategic objectives, policy and program initiatives, and the budget. Deadline to submit nomination form: Monday, June 24, 2024 at 12:00 p.m. (ET). [Click here](#) for more information.

Last week, Conservation Ontario and AMO recorded [a webinar](#) on updates to the *Conservation Authorities Act* that highlighted opportunities for collaboration between Conservation Authorities and municipalities.

Provincial Matters

The new *Senior Active Living Centres Act* [regulation](#) improves access to the SALC program by allowing additional entities that can make the required 20% funding contribution. For more information contact seniorspolicyunit@ontario.ca.

Federal Matters

The [Enabling Accessibility Fund](#) aims to make communities and workplaces across Canada more accessible for persons with disabilities. Up to \$125,000 for a project that is up to 2 years in duration. Not-for-profit organizations, for-profit organizations, indigenous organizations, municipal and territorial governments are eligible to apply. Deadline: July 23, 2024.

Education Opportunities

The [Municipal Codes of Conduct pre-conference workshop](#) on Saturday, August 17 is for those municipal leaders who are looking to guide and strengthen their council and corporation's conduct, behaviour, and practices. Register today - space is limited.

It is important to know that AMO will never solicit its members participation in our annual conference through other parties. A number of members have reported receiving emails from third parties to book your hotel rooms for the conference. This is a scam/phishing exercise. Be diligent, hackers are becoming more and more sophisticated. If it seems odd, or doesn't feel right, trust your instinct. Feel free to reach out to us at events@amo.on.ca.

Having conflict-free and collaborative relationships can play a significant role in helping locally elected

officials carry out your collective responsibilities as decision-makers of their communities. Learn how to accomplish this at the [June 26-27 Navigating Conflict Relationships workshop](#).

OFIFC and AMO are offering training to build indigenous cultural competency in municipal government. Through a self-paced learning module and live virtual component, this training will provide knowledge and tools to utilize in moving improved and stronger Indigenous-municipal relations forward in Ontario. [Register today](#) for the October 8 workshop.

LAS

Ontario municipalities' broad scope of responsibilities exposes them to a wider range of risks, making comprehensive risk management strategies and sufficient insurance coverage a key part of their strategic plans. [Read about the options available for risk financing](#) outside of traditional insurance procurement.

Do you want more efficient Water and Wastewater facilities? LAS offers professional [on-site energy workshops and treasure hunts](#) to help reduce energy consumption and lower your hydro bills in your plants. Training is eligible for IESO incentives. [Contact Christian](#) for more details.

Municipal Wire*

WOWC is holding its annual [Western Ontario Municipal Conference](#) in Chatham-Kent on October 25, 2024. Explore and collaborate on a wide range of topics affecting our municipalities.

Careers

[Manager, Parks and Recreation - City of Kawartha Lakes](#). Closing Date: June 28.

[Director, Stakeholder and Partnerships - Ministry of Intergovernmental Affairs](#). Closing Date: July 3.

[Intergovernmental Affairs Specialist - City of Barrie](#). Closing Date: July 4.



June 27, 2024

In This Issue

- Get access to MIDAS.
- New *Senior Active Living Centres Act* regulation.
- Municipal Codes of Conduct: Pre-conference workshop at AMO 2024.
- Indigenous Community Awareness training.
- Plan your fall education schedule.
- Buying ambulances in Ontario: Canoe Procurement Group.
- Hunt for efficiency in water and wastewater plants.
- Registration now open for OMSSA's 2024 Forum!
- Registration opens for Western Ontario Municipal Conference.
- Opportunity to help project researching municipal energy needs.
- Careers.

AMO Matters

The [Municipal Information & Data Analysis System](#) (MIDAS) - recently enhanced - is a web-based tool that provides access to the Financial Information Returns (FIRs) data to all Ontario municipalities. For access, municipal elected officials and municipal staff can email MIDASAdmin@amo.on.ca.

Provincial Matters

The new *Senior Active Living Centres Act* [regulation](#) improves access to the SALC program by allowing additional entities that can make the required 20% funding contribution. For more information contact seniorspolicyunit@ontario.ca.

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Time to sign up for AMO Education fall workshops: [Cybersecurity for Municipal Councillors](#), [Strategic Thinking, Planning and Leading](#), [Managing Communications through Crisis](#), [Indigenous Community Awareness](#), [Navigating Conflict as an Elected Official](#), [Land Use Planning](#), [Competing Rights](#), and [Community Engagement Strategic Approaches](#).

LAS

The Canoe Procurement Group, a not-for-profit buying group run by municipal associations across Canada, is pleased to announce it has procured two Ambulance suppliers for Ontario's municipal sector - Demers and Crestline. [Find contracts and RFP information here](#). Contact [Tony De Scisio](#) from Canoe for guidance on how these contracts work.

Do you want more efficient water and wastewater facilities? LAS offers professional [on-site energy workshops and treasure hunts](#) to help reduce energy consumption and lower your hydro bills in your plants. Training is eligible for IESO incentives. [Contact Christian](#) for more details.

Municipal Wire*

Join the Ontario Municipal Social Services Association (OMSSA) virtually on September 24-25 to learn about current issues that are impacting community safety and well-being. Hear about successes and how to evaluate the impact of this work. [Register today](#).

WOWC is holding its annual [Western Ontario Municipal Conference](#) in Chatham-Kent on October 25, 2024. Explore and collaborate on a wide range of topics affecting our municipalities.

Pollution Probe and QUEST Canada aim to talk for one hour with Ontario communities for an [OEB-funded project](#) to address your community's innovative energy needs and priorities. Register by emailing rkiri@pollutionprobe.org until September 16.

Careers

[Development Application Coordinator - City of Windsor](#). Closing date: July 4, 2024.

[Manager, Stakeholder Relations & Issues Management - City of Toronto](#). Closing Date: July 4, 2024.

[Supervisor, Financial Services - City of Thunder Bay](#). Closing Date: July 21, 2024.

[Senior Manager, Talent Management - Odgers Berndtson Client](#). Closing Date: July 25, 2024.

About AMO

AMO is a non-profit organization representing almost all of Ontario's 444 municipal governments. AMO supports strong and effective municipal government in Ontario and promotes the value of municipal government as a vital and essential component of Ontario's and Canada's political system. Follow [@AMOPolicy](#) on Twitter!

AMO Contacts

[AMO Watchfile](#) Tel: 416.971.9856

[Conferences/Events](#)

[Policy and Funding Programs](#)

[LAS Local Authority Services](#)

[MEPCO Municipal Employer Pension Centre of Ontario](#)

[ONE Investment](#)

[Media Inquiries](#)

[Municipal Wire, Career/Employment and Council Resolution Distributions](#)

From: [Cynthia St. John](#)
To: [SWPHMunicipalPartners](#); [Bradley, Michael](#)
Cc: [Wai Ying Lee](#)
Subject: For Information: SWPH 2023 Annual Report
Date: Friday, June 21, 2024 10:37:32 AM
Attachments: [image001.png](#)
Sensitivity: Private

Good day everyone,

Today, I am excited to share our [2023 Annual Report](#) with you all. This report not only serves as an accountability and transparency tool but is also an opportunity to highlight how integral public health is in making measurable improvements to population health. It showcases our collective achievements over the past year, demonstrating the significant impact on health outcomes for our region.

Thank you for your support and commitment to public health in our region. As we plan for 2025, we will look at our past achievements as an organization and the future needs of our communities to drive forward our strategic planning priorities.

I am grateful for our skilled staff in this organization and our passionate public health board members who help realize our vision for healthy people in vibrant communities.

Thank you,
Cynthia

Cynthia St. John, MBA

Chief Executive Officer (CEO)

SOUTHWESTERN PUBLIC HEALTH

1230 Talbot Street, St. Thomas, ON N5P 1G9

519-631-9900, ext. 1202 | 1-800-922-0096

cstjohn@swpublichealth.ca | www.swpublichealth.ca



TOGETHER
We're Healthier

2023 LIBRARY PERFORMANCE

April 30, 2024



AGENDA



1 2023 Statistics Infographic

2 Infographic Sections

3 Service Goals for 2024

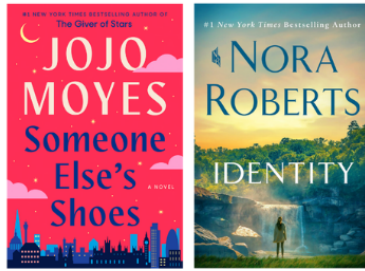
4 Recommendations

ElginCountyLibrary 2023 STATISTICS

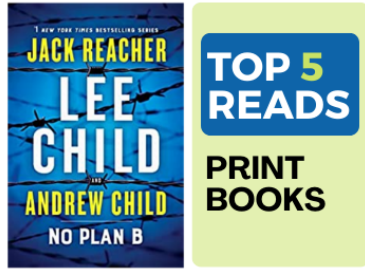


CIRCULATION
 TOTAL CHECKOUTS
300,774
 *PHYSICAL & DIGITAL UP 8% OVER 2022

IN-PERSON SERVICE
 COMPUTER USERS
9,619
 UP 46% OVER 2022
 IN-PERSON VISITS
182,691
 UP 18% OVER 2022
 HOLDS PLACED
26,879
 DOWN 4% OVER 2022
www.elgincounty.ca/library/

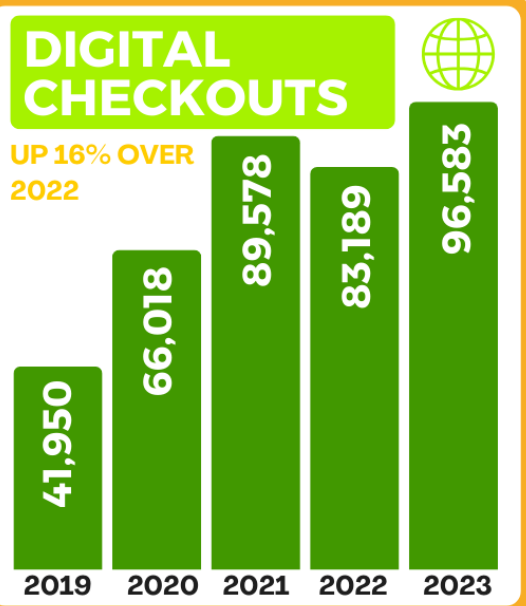


USERS
 NEW MEMBERS
2,339
 UP 26% OVER 2022
 TOTAL ACTIVE MEMBERS
13,673
 UP 18% OVER 2022




ONLINE USE
 WIFI SESSIONS
11,320
 UP 23% OVER 2022
 CATALOGUE SESSIONS
43,701
 UP 9% OVER 2022
 HOLDS PLACED
32,065
 UP 6% OVER 2022
 NEW CATALOGUE USERS
13,203
 UP 22% OVER 2022
 LIVE CHAT QUESTIONS
347
 UP 30% OVER 2022
www.facebook.com/ElginCountyLibrary/

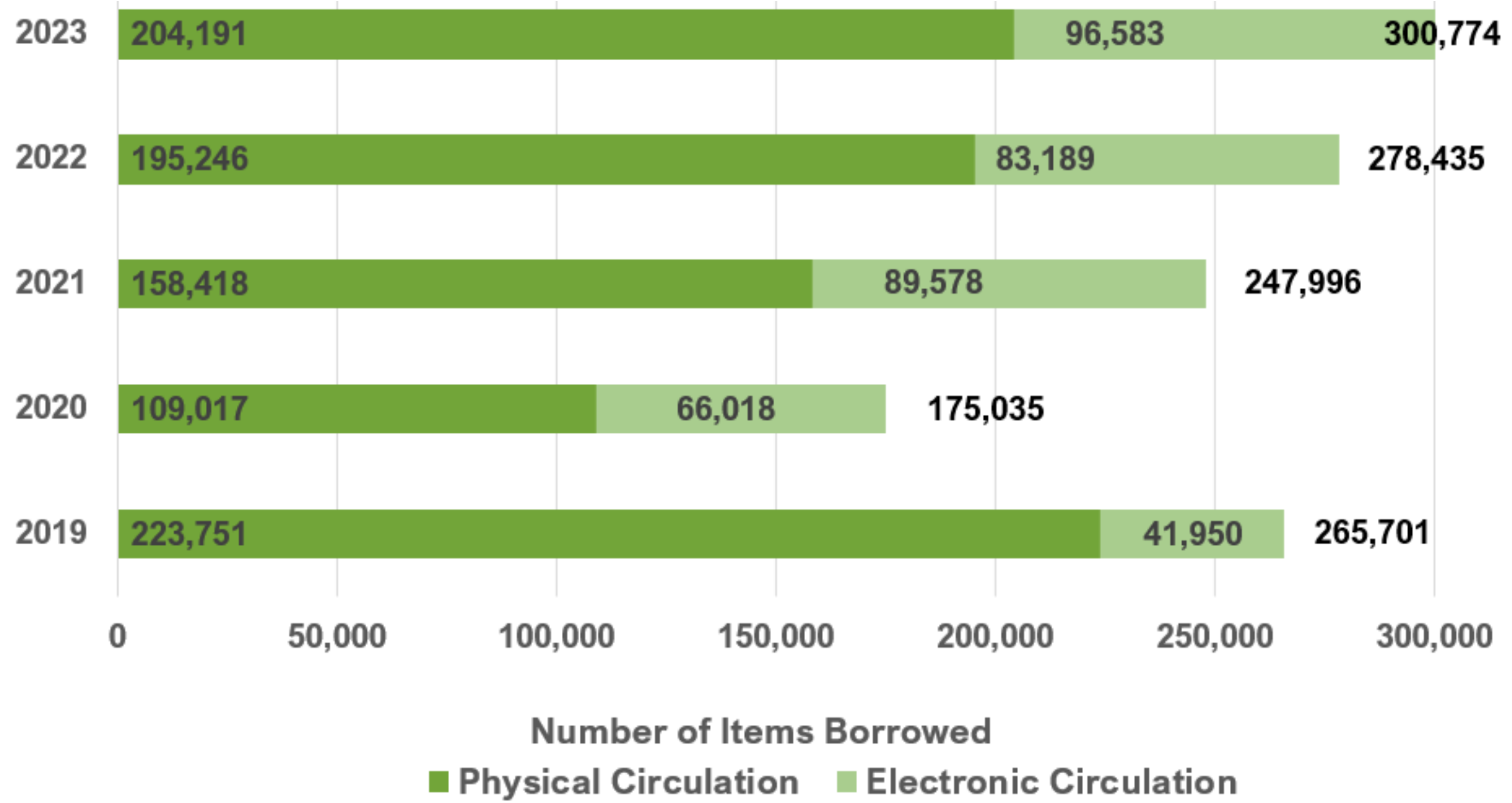
PROGRAMS
 PROGRAMS
1,977
 UP 45% OVER 2022
 ATTENDANCE
39,390
 UP 46% OVER 2022
 *IN PERSON & VIRTUAL



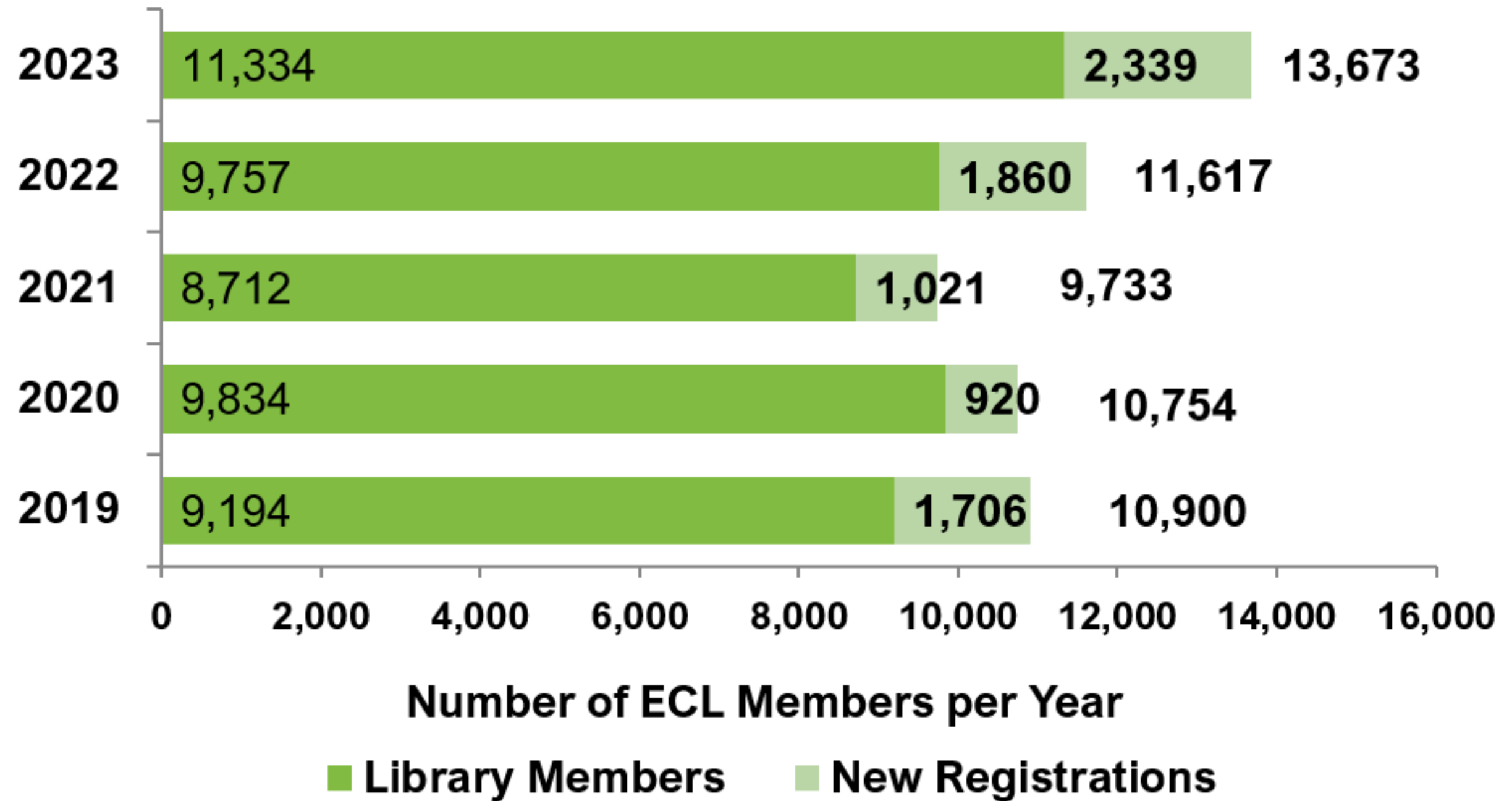
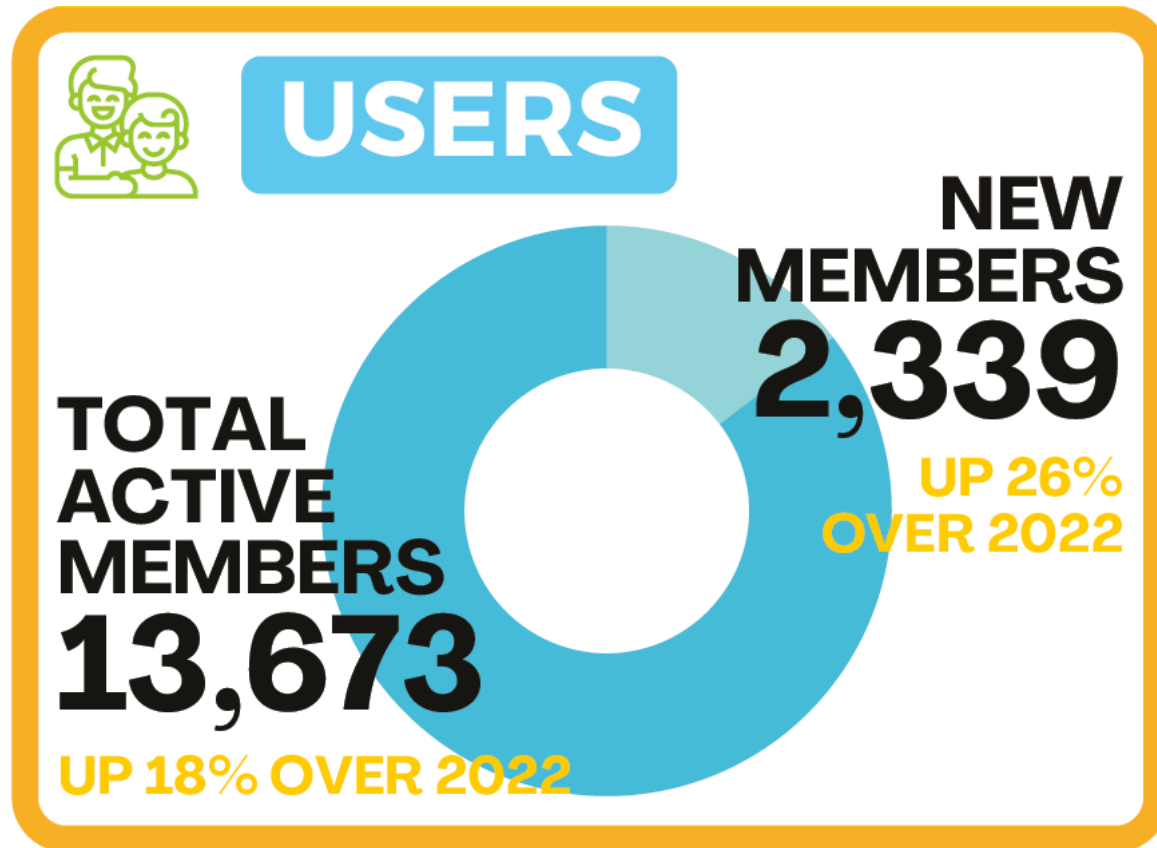
CIRCULATION



 **CIRCULATION**
TOTAL CHECKOUTS
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 *PHYSICAL & DIGITAL **UP 8% OVER 2022**



LIBRARY USERS



*Both the increase in Library Members and in New Registrations exceed the 2023 service goals of a 1% and 5% increase in each area (approx. 135 and 25 members each), respectively, demonstrating member retention and attracting new members.

ONLINE USE

ONLINE USE

WIFI SESSIONS
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UP 23% OVER 2022

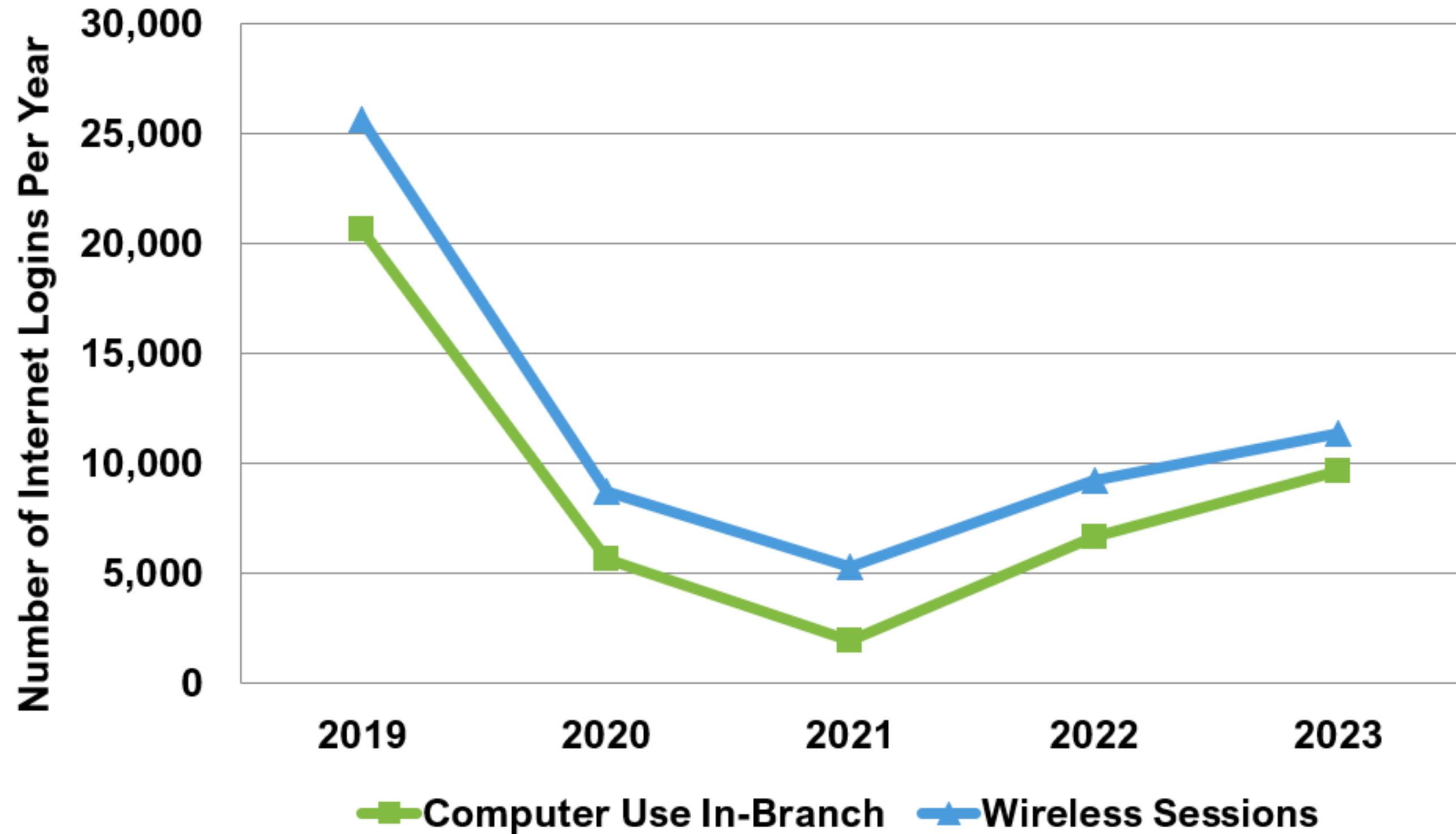
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IN-PERSON SERVICE



IN-PERSON SERVICE

COMPUTER USERS

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IN-PERSON VISITS

182,691

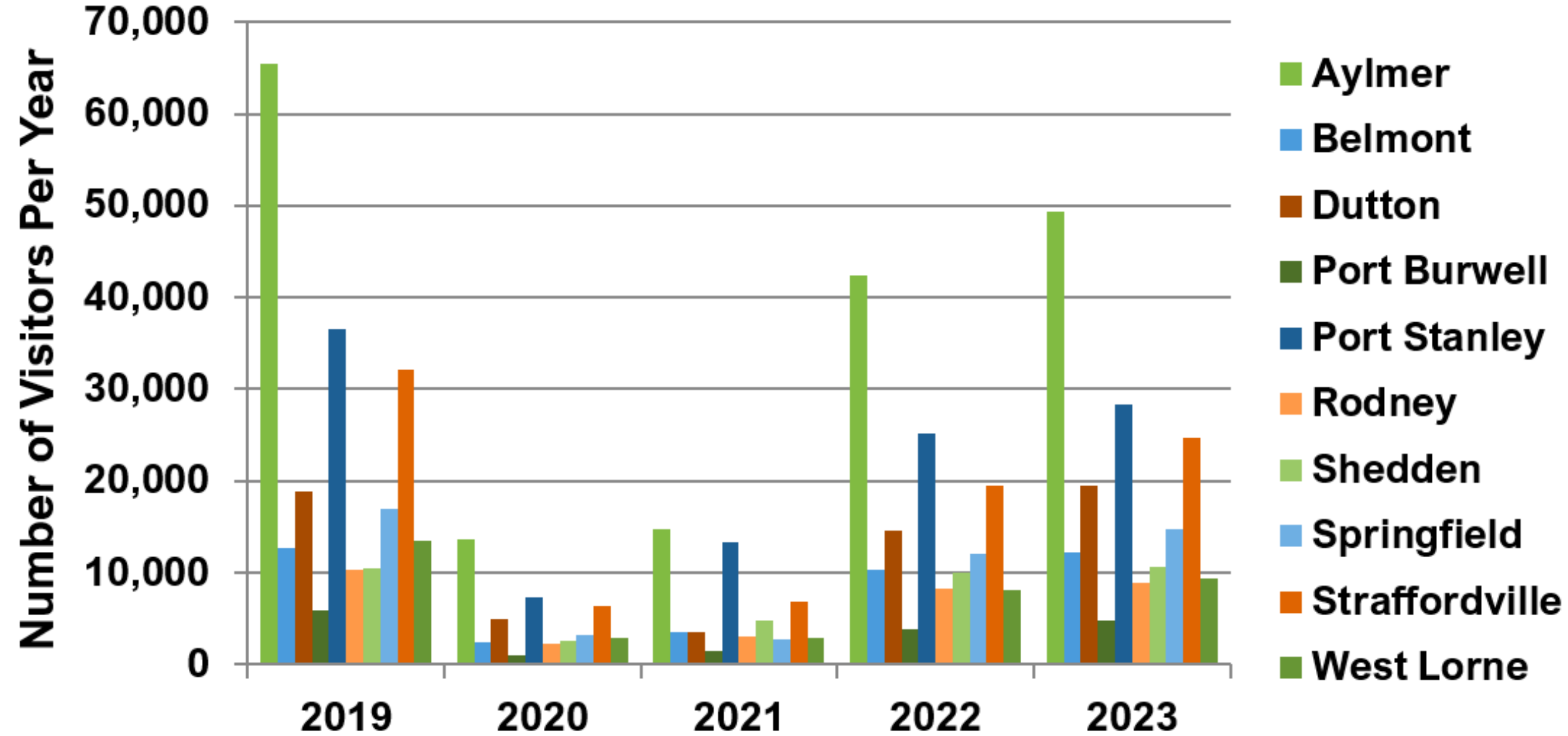
UP 18% OVER 2022

HOLDS PLACED

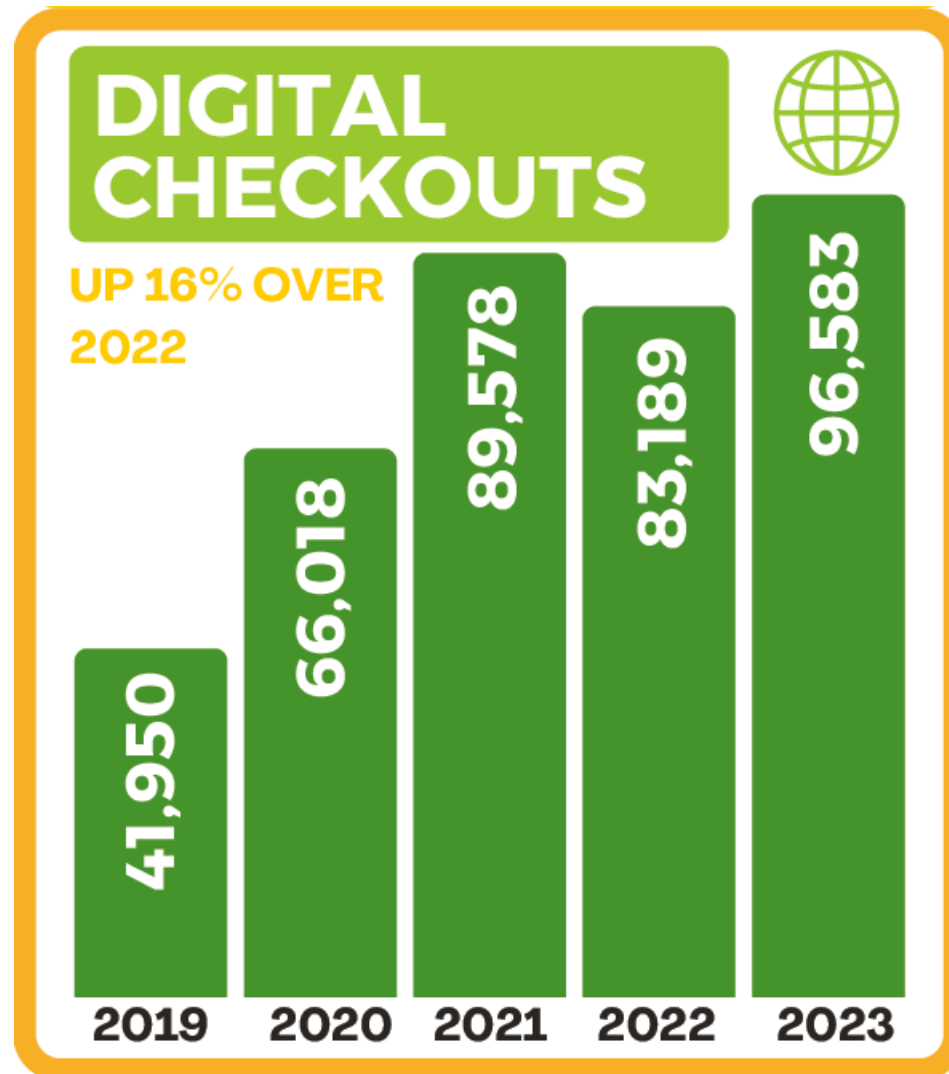
26,879

DOWN 4% OVER 2022

www.elgincounty.ca/library/



DIGITAL CHECKOUTS



Total: 96,583 Digital Checkouts

- 37,810 e-book checkouts (up 6% over 2022)
- 24,178 e-audiobook checkouts (up 26% over 2022)
- 11,659 e-magazine checkouts (up 58% over 2022)
- 7,714 database sessions (down 47% over 2022)
- 1,526 video checkouts (up 121% over 2022)
- 302 e-music checkouts (down 15% over 2022)

*The increase in Digital Checkouts exceeds the 2023 service goal of a 1% increase in this area (approx. 965 checkouts) overall, and in response to the 2022 network disruption, which had a significant impact on digital performance that year.


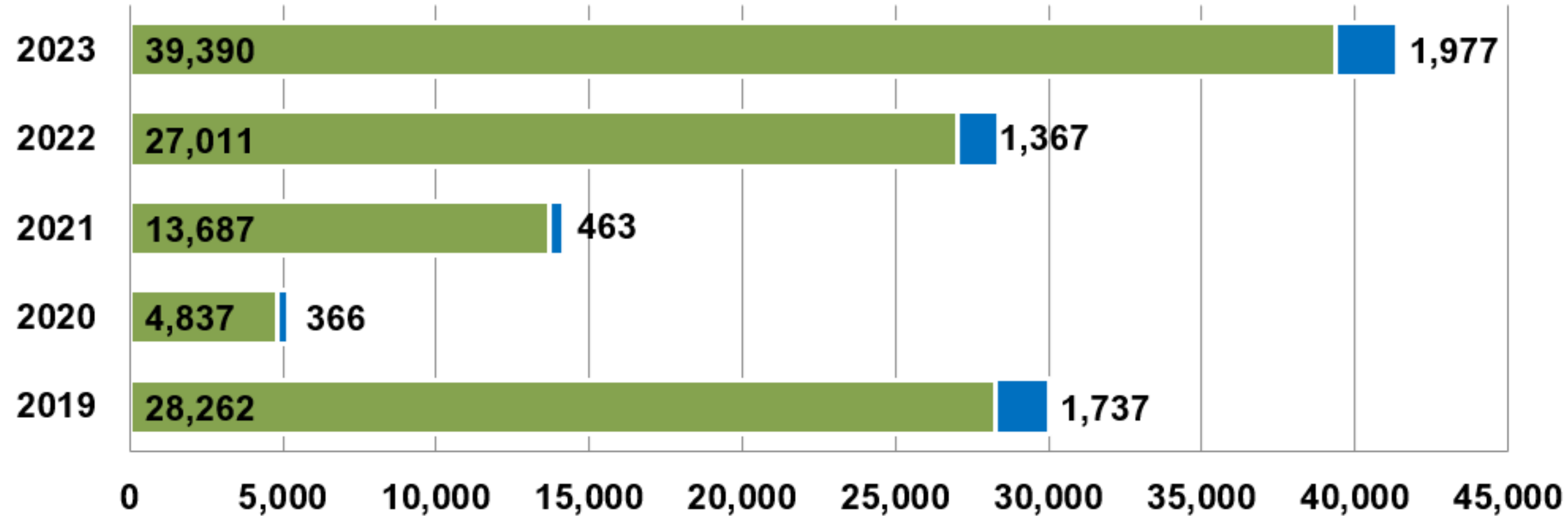
PROGRAMS



PROGRAMS

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UP 46% OVER 2022
*IN PERSON & VIRTUAL

Program Attendance Per Year
 ■ Attendance ■ Number of Programs

2024 SERVICE GOALS



- 1 Target in-person service and holds placed in branch, and see a 1% increase (approximately 265 holds) in the number of holds placed by staff for customers in library branches and post-pandemic.
- 2 Target membership and see a 2% increase (approximately 275 users) in our Total Active Library Members, indicating membership growth.

*These goals are based on an analysis of 2022 peer data as provided under the "County libraries and county co-operative" section [located here](#), as well as service needs across the system.

RECOMMENDATIONS

THAT the presentation titled "2023 Library Performance" from the Manager of Library Services dated April 30, 2024 be received and filed; and,

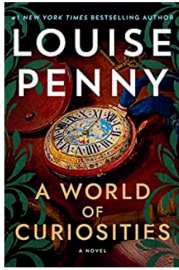
THAT a copy of this presentation be submitted to local municipal partners in the County of Elgin.

Thank you!





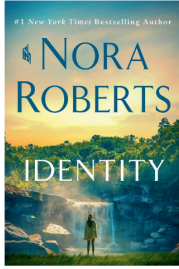
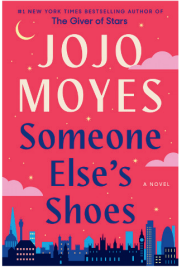
Elgin County Library 2023 STATISTICS



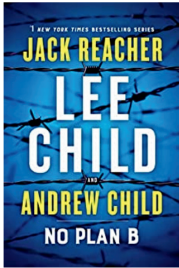
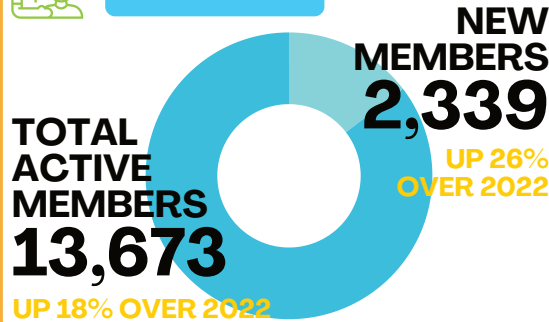
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USERS



TOP 5 READS

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LIVE CHAT QUESTIONS
347

UP 30% OVER 2022



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PROGRAMS

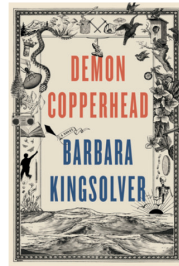
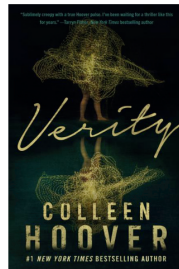
PROGRAMS
1,977

UP 45% OVER 2022

ATTENDANCE
39,390

UP 46% OVER 2022

*IN PERSON & VIRTUAL

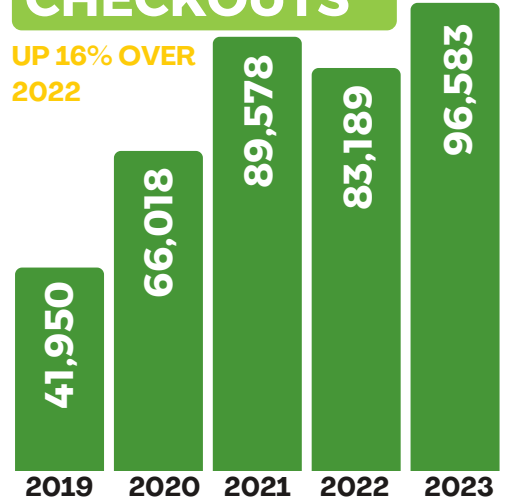


TOP 5 READS

E-BOOKS

DIGITAL CHECKOUTS

UP 16% OVER 2022



2019 2020 2021 2022 2023

RE: Streamlining of approvals under the *Aggregate Resources Act* and supporting policy

Greetings,

Further to my letter dated May 29th, 2023, I am writing to inform you that a decision notice has been posted regarding the “Proposed changes to the *Aggregate Resources Act*, Ontario Regulation 244/97 to expand self-filing activities and a new policy regarding amendments to existing aggregate approvals” (ERO #[019-6767](#)).

The Ministry of Natural Resources has made changes under the *Aggregate Resources Act* to expand the list of small or routine site plan changes to an existing pit or quarry that can be self-filed (subject to conditions). The ministry has also implemented a new policy for amending an existing aggregate licence, permit or site plan where approval by the ministry is required.

On August 18, 2023, Ontario Regulation 244/97 was amended to add additional site plan changes that can be made without ministry approval when certain conditions and eligibility criteria are met. For a complete list of these changes, conditions and eligibility criteria, please refer to section 7.2 of the regulation, which can be viewed at: <https://www.ontario.ca/laws/regulation/970244>

In addition, the ministry has introduced a new amendment policy that clarifies the requirements and approach to public notification and consultation, as well as provides direction on the requirements when applying for an amendment, and guides ministry decision-making for amendment applications (including what constitutes significant and non-significant amendments). Effective immediately, this policy replaces 14 existing aggregate policies and procedures. For a complete list, please refer to the decision notice.

To view the complete details of this decision, please click on the link above or visit the Environmental Registry of Ontario at ero.ontario.ca and search for ERO number 019-6767.

If you have any questions regarding these changes, please contact us by email at aggregates@ontario.ca.

Sincerely,

Jennifer Keyes,
Director, Development and Hazard Policy Branch

THE CORPORATION OF THE TOWNSHIP OF MALAHIDE**BY-LAW NO. 24-37**

Being a By-law to adopt, confirm and ratify matters dealt with by resolution of the Township of Malahide.

WHEREAS Section 5(3) of the Municipal Act, 2001, c. 25, as amended, provides that the powers of every council are to be exercised by by-law;

AND WHEREAS in many cases, action which is taken or authorized to be taken by the Township of Malahide does not lend itself to the passage of an individual by-law;

AND WHEREAS it is deemed expedient that the proceedings of the Council of the Township of Malahide at this meeting be confirmed and adopted by by-law;

NOW THEREFORE the Council of The Corporation of the Township of Malahide **HEREBY ENACTS AS FOLLOWS:**

1. THAT the actions of the Council of the Township of Malahide, at its regular meeting held on July 4, 2024 in respect of each motion, resolution and other action taken by the Council of the Township of Malahide at such meeting is, except where the prior approval of the Ontario Municipal Board or other authority is required by law, is hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-law.
2. THAT the Mayor and the appropriate officials of the Township of Malahide are hereby authorized and directed to do all things necessary to give effect to the action of the Council of the Township of Malahide referred to in the proceeding section.
3. THAT the Mayor and the Clerk are hereby authorized and directed to execute all documents necessary in that behalf and to affix thereto the corporate seal of the Township of Malahide.
4. THAT this By-law shall come into force and take effect upon the final passing thereof.

READ a **FIRST** and **SECOND** time this 4th day of July, 2024.

READ a **THIRD** time and **FINALLY PASSED** this 4th day of July, 2024.

Mayor, D. Giguère

Clerk, A. Adams