



**THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN
COUNCIL AGENDA**

MEETING NO. THIRTEEN

Monday, July 15, 2024, 6:30 p.m.

Township Administration Building

318 Canborough Street, Smithville, Ontario

NOTE TO MEMBERS OF THE PUBLIC: All cell phones, pagers and/or PDAs are to be turned off or put on silent. Additionally, for your information, please be advised that this meeting will be livestreamed as well as recorded and will be available on the Township's website.

Pages

1. SINGING OF "O CANADA" - CAIRN CHRISTIAN SCHOOL

Prior to commencing with the Council meeting, Mayor Ganann will provide the following announcements:

1. Comments from the public for a matter that on the agenda may be provided in person by attending the meeting and advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
2. For those individuals that are unable to attend the meeting in person, you may submit comments for matters that are on the agenda by either
 1. emailing jpaylove@westlincoln.ca before 4:30 pm. on the day of the meeting. Comments submitted will be considered as public information and be part of the public record; OR,
 2. by contacting the Clerk's Department to request a Zoom Link to attend the meeting virtually.
3. Tonight's Council Meeting will be livestreamed as well as recorded and available on the Township's website

2. LAND ACKNOWLEDGEMENT STATEMENT

The Township of West Lincoln, being part of Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit from across Turtle Island that live and work in Niagara today. The Township of West Lincoln, as part of the Regional Municipality of Niagara, stands with all Indigenous people, past and present, in promoting the wise

stewardship of the lands on which we live.

3. OPENING PETITION - Councillor Joann Chechalk

Councillor Chechalk to read the opening petition.

4. PUBLIC MEETINGS

4.1 Township of West Lincoln - Zoning By-Law 2017-70, Housekeeping Amendments No. 8

Re: To undertake amendments to the Township Zoning By-Law, 2017-70, as amended, to address a number of minor updates that should be addressed through an eighth round of housekeeping amendments.

4.2 4961 Canborough Street (Darren Fousert (Agent) Janna and Frank Bulk) - Temporary Use By-Law

Re: An application for a Temporary Use By-Law, requesting to temporarily permit a 67 square meter mobile home (garden suite) on the property zoned Rural Residential for a maximum of 20 years to allow family members to reside on the property.

5. CHANGE IN ORDER OF ITEMS ON AGENDA

6. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

NOTE: Items for which conflicts were recently declared at Committee Meeting(s)

7. REQUEST TO ADDRESS ITEMS ON THE AGENDA

NOTE: Requests to address items on the agenda are restricted to specific items as follows per Section 6.7 of the Procedural By-Law:

6.7 Public Comment at Council

There shall be no comments from the public permitted at Council unless:

- (a) a specific appointment has been scheduled; or,
- (b) an item is included under the "Other Business" or "Communications" or "Appointments" section of the agenda and relates to a matter which would normally be dealt with at Committee.

Chair to inquire if there are any members of the public present who wish to address a specific item on the agenda as permitted by Section 6.7 of the Procedural By-Law.

8. APPOINTMENTS/PRESENTATIONS

8.1 Luciano Di Leonardo

Re: Introduction of Smithville East Gateway Developers and Development Plans to Council

9

9. REGIONAL COUNCILLOR'S REMARKS

10. CONFIRMATION OF MINUTES

10.1 Council Minutes

17

Re: Minutes - June 24, 2024

Confidential Minutes Under Separate Cover

Moved By Councillor Joann Chechalk

1. That the minutes relating to the open session portion of the June 24, 2024 Council Meeting, and the recommendations contained therein, be accepted; and
2. That the confidential minutes relating to the closed session portion of the June 24, 2024 regular Council Meeting be accepted; and that the minutes remain confidential and restricted from public disclosure in accordance with exemptions provided in Section 239 of the *Municipal Act*.

11. COMMUNICATIONS

11.1 World Hepatitis Day

27

Re: Recognition of World Hepatitis Day in the Township of West Lincoln

Moved By Councillor Shelley Bradaric

WHEREAS, approximately 204,000 Canadians are living with hepatitis C and over 250,000 people are living with hepatitis B; and,

WHEREAS, people living with hepatitis B and C have an increased risk of developing cirrhosis, liver failure and related illnesses; and,

WHEREAS, Ontario has over 110,000 people living with hepatitis B or C, both of which are slow and progressive diseases; and,

WHEREAS, there are vaccines available for Hepatitis A and B; effective Hepatitis C treatment therapies can cure over 95% of cases; and

WHEREAS, World Hepatitis Day provides an opportunity to reach out to millions of Canadians and encourage hepatitis testing, provide treatment and care for those affected while paving the way towards elimination of hepatitis as a public health concern in Canada by 2030.

NOW THEREFORE BE IT RESOLVED that the Township of West Lincoln Council acknowledge July 28, 2024 as World Hepatitis Day.

12. MAYOR'S REMARKS

Mayor Ganann to read from a prepared statement.

13. REPORT OF COMMITTEE

13.1 Planning/Building/Environmental Committee

1. Senior Planner (Susan Smyth), Manager of Planning (Gerrit Boerema), Director of Planning & Building (Brian Treble)

28

Re: Technical Report PD-32-2024 - Comprehensive Zoning By-Law 2017-70 Housekeeping Amendment No. 8 (File No. 1601-005-24)

Moved By Councillor William Reilly

1. That Technical Report PD-32-2024 titled, “Comprehensive Zoning By-law 2017-70, Housekeeping Amendment No. 8 (File No. 1601-005-24)”, dated July 15, 2024 be received; and
2. That Staff present a Recommendation Report to a future Planning/Building/Environmental Committee meeting when all public and agency comments have been received and given full consideration and a full planning review is completed.

2. Senior Planner (Madyson Etzl) and Manager of Planning (Gerrit Boerema) 47

Re: Technical Report PD-31-2024 - Application for Zoning By-Law Amendment (Temporary Use By-Law) - Frank and Janna Bulk, Garden Suite Application (File No. 1601-006-24)

Moved By Councillor Joann Chechalk

1. That Technical Report PD-31-2024 titled, “Application for Zoning By-Law Amendment (Temporary Use By-Law) – Frank and Janna Bulk, Garden Suite Application (File No. 1601-006-24)” dated July 15 2024, be received; and
2. That a recommendation report be submitted to a future Planning/Building/Environmental Committee meeting once a full staff and agency review has been completed.

3. Township of West Lincoln Heritage Committee 69

Re: Minutes of September 28, 2023; January 18, 2024; January 25, 2024

Confidential Minutes Under Separate Cover

Moved By Councillor William Reilly

1. That the minutes relating to the the September 28, 2023 West Lincoln Heritage Committee Meeting be received for information.
2. That the confidential minutes relating to the closed session January 18, 2024 West Lincoln Heritage Committee Meeting be received for information; and that the minutes remain confidential and restricted from

public disclosure in accordance with exemptions provided in Section 239 of the *Municipal Act*.

3. That the minutes relating to the the January 25, 2024 West Lincoln Heritage Committee Meeting be received for information.

13.2 Administration/Finance/Fire Committee

1. Acting Director of Legislative Services/Clerk (Justin Paylove) 76
Re: Report C-02-2024 - Options relating to filling the vacancy of the Office for one (1) Councillor position for Ward Three (3)

Moved By Councillor Jason Trombetta

1. That Recommendation Report C-02-2024 titled, "Options relating to filling the vacancy of the Office for one (1) Councillor position for Ward Three (3)", dated July 15, 2024, be received; and
 2. That the Clerk be given direction that the vacancy of the Office for one (1) Councillor position for Ward Three (3) for the remainder of the 2022-2026 term of Council be filled through option # _____, as detailed herein.
2. Director of Finance/Treasurer (Donna DeFilippis) & Manager of Finance/Deputy Treasurer (Katelyn Repovs) 82
Re: Recommendation Report T-14-2024 - Draft Audited Financial Statements and Audit Findings for Year-End 2023

Moved By Councillor Shelley Bradaric

1. That Recommendation Report T-14-2024 titled, "Draft Financial Statements and Audit Findings for Year-End 2023", dated July 15, 2024, be received; and
 2. That the 2023 Draft Audited Financial Statements, attached as Appendix A to this report, be approved; and
 3. That the 2023 Audit Findings Report, attached as Appendix B to this report, be received.
3. Deputy Treasurer/Manager of Finance (Katelyn Repovs) and Director of Finance/Treasurer (Donna DeFilippis) 157
Re: Recommendation Report T-15-2024 - 2023 Accumulated Surplus

Moved By Councillor Jason Trombetta

1. That, Recommendation Report T-15-2024, regarding "2023 Accumulated Operating Surplus", dated July 15, 2024 be received; and,

2. That, Council authorizes that \$150,000 of the 2023 Accumulated Operating Surplus be used as revenue in the 2025 Operating Budget; and,
 3. That, Council authorizes that \$343,980 of the remaining Accumulated Operating Surplus be transferred to the Contingency Reserve.
 4. Fire Chief (Dennis Fisher) 161
Re: Information Report WLF09-2024 - Monthly Update - June 2024

Moved By Councillor Shelley Bradaric
That Information Report WLF09-2024 titled, "Monthly Update – June 2024", dated July 15, 2024, be received for information.
- 13.3 Public Works/Recreation Committee
1. West Lincoln Public Library Board 165
Re: Minutes of May 21, 2024

Moved By Councillor Mike Rehner
That the minutes relating to the the May 21, 2024 Library Board Meeting be received for information.
 2. Manager of Parks, Recreation & Facilities (Bob Denison) and Director of Public Works & Recreation (Mike DiPaola) 168
Re: Recommendation Report REC-06-2024 - Wide Area Mower Replacement Tender Authorization

Moved By Councillor Jason Trombetta
 1. That Recommendation Report REC-06-2024 titled, "Wide Area Mower Replacement Tender Authorization", dated July 15, 2024 be received; and
 2. That Council accept the tender submission by Premier Equipment for the supply and delivery of a John Deere 1600 with an enclosed cab, in the amount of \$110,439.20 (plus HST).
 3. Project Manager (Ray Vachon) and Director of Public Works & Recreation (Mike DiPaola) 170
Re: Recommendation Report PW-19-2024 - Lincoln St., Welland St., & Niagara St., Reconstruction Detail Design - Budget Amendment BA2024-07

Moved By Councillor Mike Rehner
 1. That Recommendation Report PW-19-2024 titled, "Lincoln St., Welland St., & Niagara St., Reconstruction Detail Design - Budget Amendment BA2024-07", dated

July 15 2024, be received; and

2. That Budget Amendment BA2024-07, in the amount of \$80,000.00, funded through a Transfer from the Capital Reserve, be approved.

14. RECONSIDERATION

(“Definition”) This section is for a Member of Council to introduce a motion to reconsider action taken at this Council Meeting or the previous regular Council meeting. A motion to reconsider must be made by a Council Member who voted in the majority on the matter to be reconsidered. The Chair may rule that a motion to reconsider will be dealt with at the next following Council Meeting if for some reason it cannot be dealt with at this meeting.

15. NOTICE OF MOTION TO RESCIND

16. OTHER BUSINESS

16.1 Members of Council
Re: Council Remarks

16.2 Councillor William Reilly
Re: Improving Assessment Growth & prosperity within the Township of West Lincoln

Moved By _____

1. That staff are hereby authorized to send a letter to the Region of Niagara and the Province of Ontario; and
2. That all Regional Councillors, MPPs, and their appropriate staff be included in the correspondence; and
3. That the letter requests assistance with improving efficiencies with how the Region of Niagara approves it's planning applications for developments happening within the Township of West Lincoln; and
4. That it further be requested that the Region of Niagara and the Province of Ontario provide urgent and immediate financial assistance to support all costs associated with resolving the infrastructure constraints which is preventing the development of lands intended for housing within the urban boundary areas in the Township of West Lincoln.

17. NEW ITEMS OF BUSINESS

18. CONFIDENTIAL MATTERS

Moved By Councillor William Reilly

That the next portion of this meeting be closed to the public to consider the

following pursuant to Section 239(2) of the *Municipal Act 2001*:

18.1 Director of Public Works & Recreation (Mike DiPaola)

Re: Potential Facility Lease Contract Proposal

Applicable closed session exemption(s):

- Personal matters about an identifiable individual, including municipal or local board employees; and,
- A plan or instruction to be applied to negotiations.

18.2 Councillor Mike Rehner

Re: Vacation Accrual

FOR DISCUSSION

Applicable closed session exemption(s):

- Personal matters about an identifiable individual, including municipal or local board employees.

18.1 Director of Public Works & Recreation (Mike DiPaola)

Re: Potential Facility Lease Contract Proposal

18.2 Councillor Mike Rehner

Re: Vacation Accrual

FOR DISCUSSION

19. BY-LAWS

Moved By Councillor Mike Rehner

1. That leave be granted to introduce By-Laws 2024-49 and 2024-50, and that the same shall be considered to have been read a first, second, and third time with one reading, and are hereby adopted; and
2. That the Mayor and Clerk be and are hereby authorized to sign and affix the Corporate Seal thereto, any rule of this Council to the contrary notwithstanding.

19.1 BY-LAW 2024-49

175

A By-Law to appoint a Chief Building Official and Inspectors for the Township of West Lincoln.

19.2 BY-LAW 2024-50

176

A By-Law to adopt, confirm and ratify matters dealt with by Council Resolution.

20. ADJOURNMENT

The Chair to declare this meeting adjourned.

Request to Speak at a Meeting

If you are interested in appearing in person at a Council or Standing Committee meeting to present information or an opinion on a matter, please fill in the form below.

Full Name *

Luciano DiLeonardo (AKA Lou Di Leonardo)

Phonetic Pronunciation of Name

Pronouns

Mailing Address *

Email Address *

Phone Number *

Contact Preference *

- Email
- Telephone

Who are you representing? *

- Myself
- Group or Organization
- Another Individual

Group or Organization Name (If Applicable)

Developers East Gateway Smithville Hwy 20 at round a bout,
, Lou Di Leonardo

Job or Position Title (If Applicable)

owners

Township/Town/City *

Postal Code *

Will you require an accessibility accommodation? *

Yes

No

Presentation Details

Requested Meeting Type *

Council

Requested Meeting Date *

7/15/2024



Is this delegation request in relation to an agenda item? *

Yes

No

How would you prefer to attend this meeting? *

In-Person

Online

Subject of Delegation *

Introduction of developers to council and our plans for the Smithville East Gateway

Have you presented on this topic before? *

Yes

No

What is your position on this issue/agenda item? *

In Favour

Opposed

Other

Please provide a greater explanation of your position.

Introduction of the landowners at the Eastern round-about Gateway on hwy 20 as well as

Ownership 18 acre parcel- and

Ownership 27 acre and 4 acre parcel- Luciano Di Leonardo

Please provide the key points of your presentation. *

Introduction of who we are to council and our commitment to building a Gateway community that will appeal to everyone.

Share our current draft plans and hear comments from council and staff.

Discussion on 2 current key items that will assist in moving the project forward quickly in hopes to get shovels in the ground by spring and permits to follow.

1.Site alterations and 2. Off site construction of water and sewer.

Are you expecting an action and/or recommendation from Council in response to your presentation? *



Yes

No

Please explain what response you would like to see from Council. ?

Any concern, feedback council may have while we are in the development process.

Do you have an electronic presentation? *

Yes

No

Please upload your presentation materials *

File Name



2024-07-03_Smithville_Draft Concept C5_6402.pdf

447.4 KB



20240429 Concept Plan (1).pdf

394.3 KB

Please provide any additional comments you may have in regards to your delegation request.

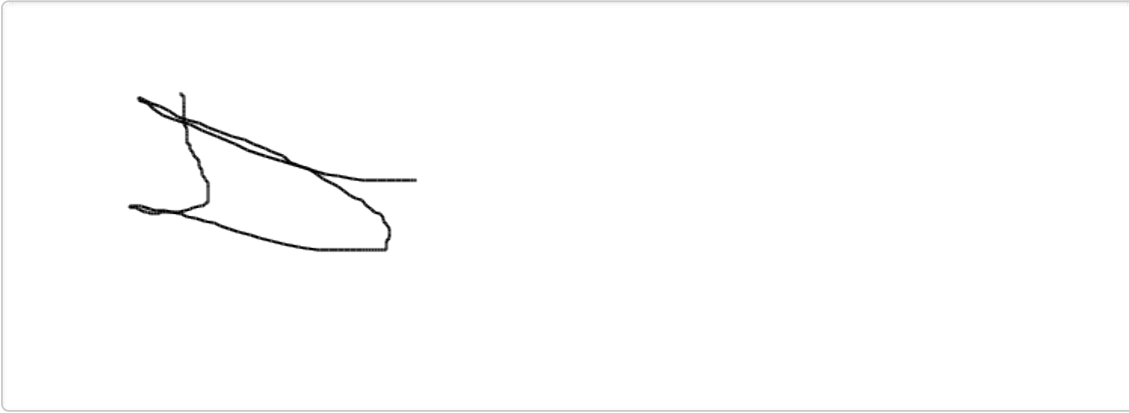
We hope that through our presentation council will have an introduction to who we are and what are plans are for the development and provide input at the earlier stages of our design .

As the developers/builders we hope that through this introduction we may establish a positive partnership and the outcome being a very attractive entrance to Smithville.

Acknowledgements and Consent *

- I understand that I only have ten (10) minutes to present.
- I understand that I can only address Council on the same issue once.
- I understand that inappropriate behaviour, action and/or treatment of Council and/or staff will not be permitted before, during or after my presentation.
- I understand that delegations are approved on a first come first serve basis, with a maximum of four being allowed per meeting, and that submission of a delegation request does not guarantee a spot at my preferred meeting.
- I understand that I must present concisely and remain on topic throughout the entire presentation.
- I understand that the Township of West Lincoln Council and Committee meetings are publically broadcast on the internet and that my information will become part of the Township's public record.
- I understand that personal information on this form is collected under the authority of Section 6 of the Township of West Lincoln's Procedural By-Law for the purpose of contacting individuals and/or organizations requesting an opportunity to appear as a delegation before a Committee or Council.

Signature *



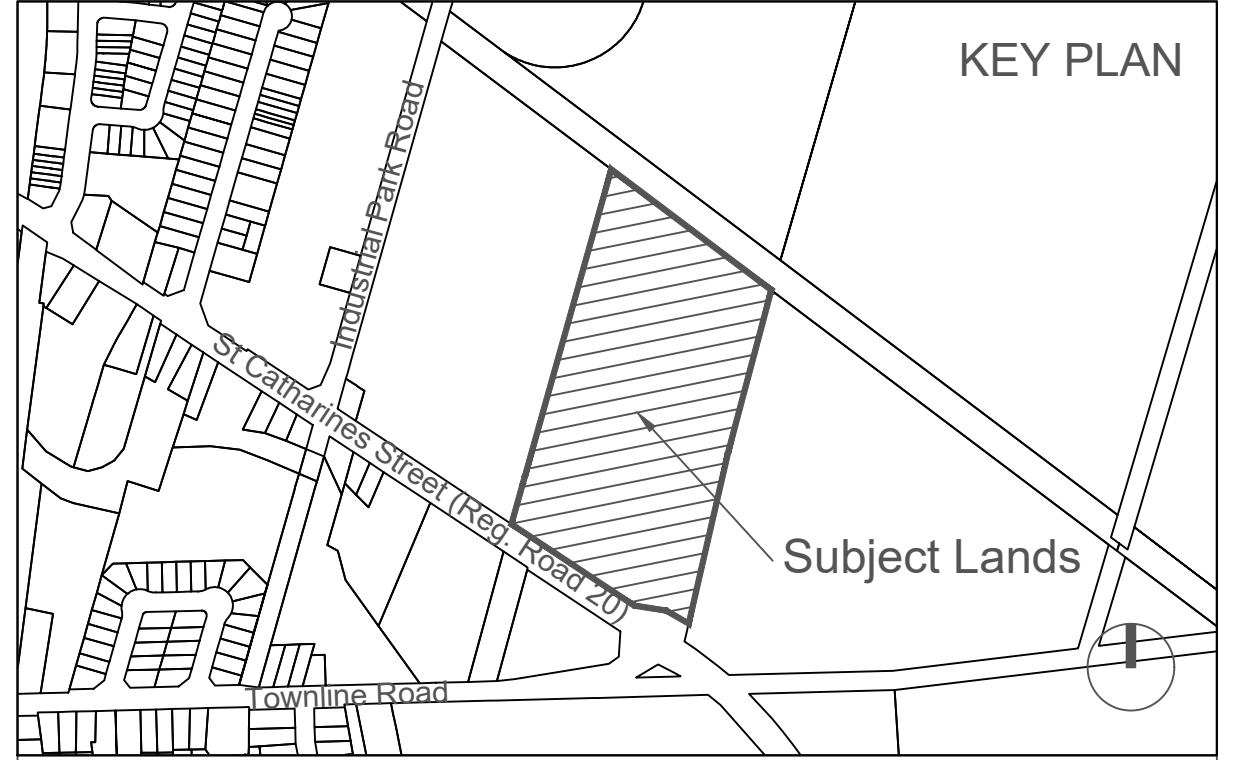
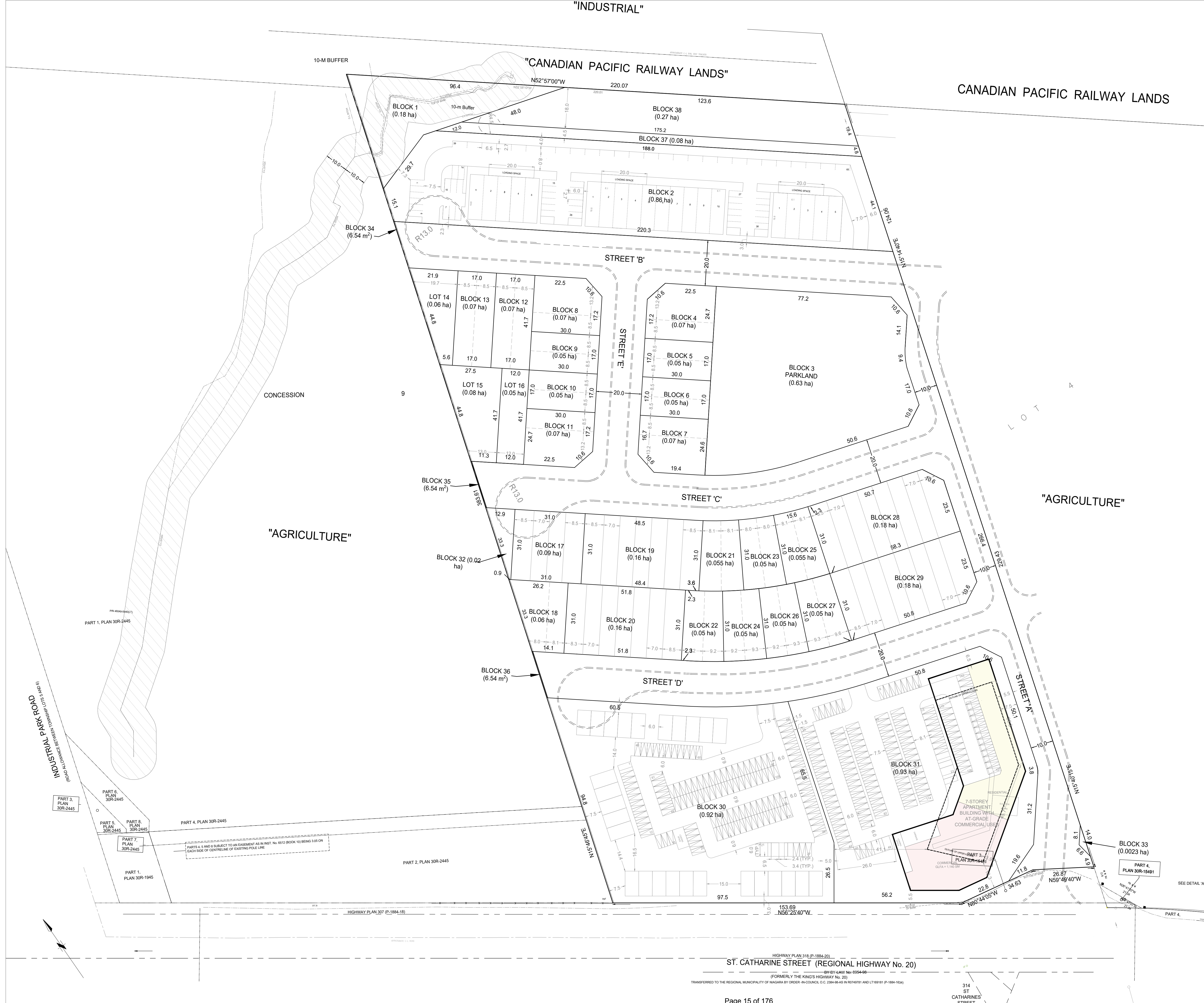
Date *

7/11/2024



Thank You

Thank you for your submission. Please be advised that you will be contacted by email or by phone by a member of the Clerk's Department to confirm your appointment, provide further details and/or clarify any issues.



LEGAL DESCRIPTION
 PART OF LOT 5, CONCESSION 9, GEOGRAPHIC TOWNSHIP OF SOUTH GRIMSBY (AS IN R0891284), SAVE AND EXCEPT PART 3, PLAN 30R-15491 DOWNSHIP OF WEST LINCOLN, REGIONAL MUNICIPALITY OF NIAGARA

LAND USE SCHEDULE

LAND USE	BLOCK/ LOT NO.	NO. OF UNITS	AREA (HA)	AREA (%)
Environmental Conservation	1	0	0.18	2.3%
Business Park	2, 38	20	1.13	14.7%
Parkland Dedication (for Subject Lands)	3	0	0.30	3.8%
Parkland Dedication (for other Lands)			0.33	4.4%
Single Detached	14, 15, 16	3	0.18	2.4%
Semi-Detached	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 18, 21, 22, 23, 24, 25, 26, 27	36	1.07	14.0%
Street Townhouse	17, 19, 20, 28, 29	34	0.79	10.3%
Stacked Townhouse	30	81	0.92	12.0%
Apartment	31	91	0.93	12.1%
Future Development	32, 33		0.02	0.3%
One-Foot Reserve	34, 35, 36		0.002	0.03%
Trail	37		0.08	1.07%
Right of way			1.74	22.6%
TOTAL		265	7.68	100%

REVISIONS

NO.	DATE	REVISION	BY
1	2023-08-14	1st Draft Plan	JT
2	2023-09-12	2nd Draft Plan	JT
3	2023-10-23	Edits to blocks	AM
4	2023-12-12	Revisions to address comments	JT
5	2024-04-29	Revision to address comments	JT

PRELIMINARY CONCEPT PLAN
 LANDS NORTH OF ST. CATHARINES STREET,
 TOWNSHIP OF WEST LINCOLN

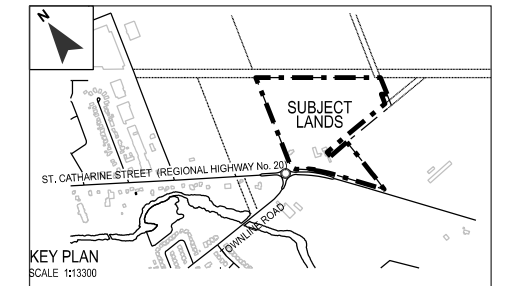
For: KAINTHVILLE HOLDINGS INC. Scale: 1:750
 Drawing No.: 21751.3.7 Date: April 29, 2024

THIS DRAWING SHALL ONLY BE USED IN CIRCUMSTANCES FOR WHICH IT WAS ORIGINALLY PREPARED AND FOR WHICH NPG PLANNING SOLUTIONS INC. WAS RETAINED.
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 ALL DRAWINGS ARE THE PROPERTY OF NPG PLANNING SOLUTIONS INC. AND MAY NOT BE ALTERED WITHOUT WRITTEN PERMISSION FROM NPG PLANNING SOLUTIONS INC.
 DO NOT SCALE THE DRAWING.



ST. CATHARINE STREET (REGIONAL HIGHWAY No. 20)
 (FORMERLY THE KING'S HIGHWAY No. 20)

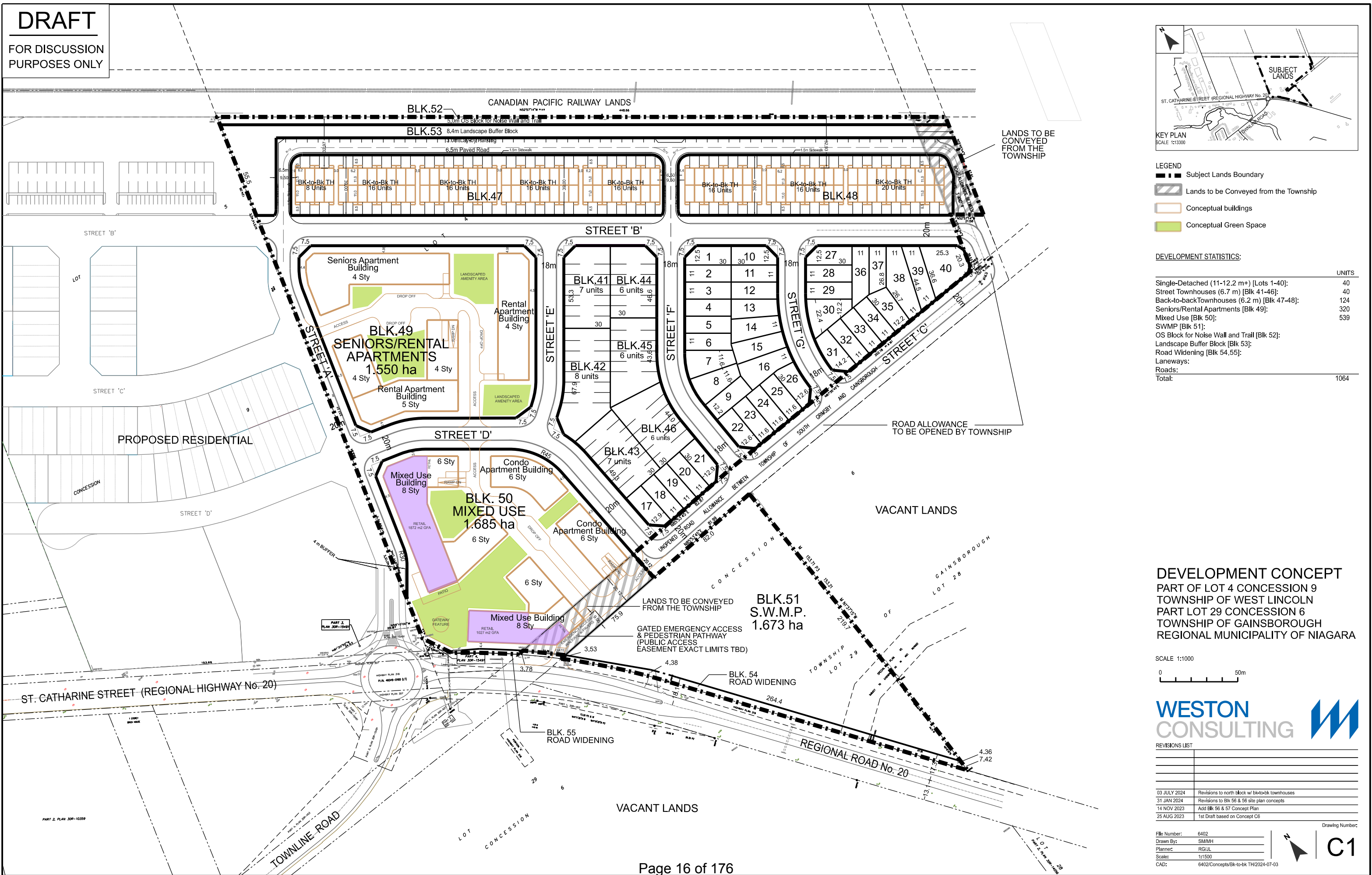
DRAFT
FOR DISCUSSION
PURPOSES ONLY



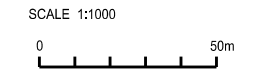
- LEGEND**
- Subject Lands Boundary
 - ▨ Lands to be Conveyed from the Township
 - ▭ Conceptual buildings
 - Conceptual Green Space

DEVELOPMENT STATISTICS:

	UNITS
Single-Detached (11-12.2 m+) [Lots 1-40]:	40
Street Townhouses (6.7 m) [Blk 41-46]:	40
Back-to-back Townhouses (6.2 m) [Blk 47-48]:	124
Seniors/Rental Apartments [Blk 49]:	320
Mixed Use [Blk 50]:	539
SWMP [Blk 51]:	
OS Block for Noise Wall and Trail [Blk 52]:	
Landscape Buffer Block [Blk 53]:	
Road Widening [Blk 54, 55]:	
Laneways:	
Roads:	
Total:	1064



DEVELOPMENT CONCEPT
PART OF LOT 4 CONCESSION 9
TOWNSHIP OF WEST LINCOLN
PART LOT 29 CONCESSION 6
TOWNSHIP OF GAINSBOROUGH
REGIONAL MUNICIPALITY OF NIAGARA



REVISIONS LIST

DATE	DESCRIPTION
03 JULY 2024	Revisions to north block w/ bk-to-bk townhouses
31 JAN 2024	Revisions to Blk 56 & 57 site plan concepts
14 NOV 2023	Add Blk 56 & 57 Concept Plan
25 AUG 2023	1st Draft based on Concept C6

File Number: 6402
Drawn By: SMMH
Planner: RG/JL
Scale: 1:1500
CAD: 6402/Concepts/Bk-to-bk TH/2024-07-03

Drawing Number: **C1**



THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN
COUNCIL MINUTES

MEETING NO. TWELVE
June 24, 2024, 6:30 p.m.
Township Administration Building
318 Canborough Street, Smithville, Ontario

Council: Mayor Cheryl Ganann
Councillor Shelley Bradaric
Councillor Joann Chechalk
Councillor Mike Rehner
Councillor William Reilly
Councillor Jason Trombetta

Absent: Councillor Terry Bell

Staff: Donna DeFilippis, Chief Administrative Officer and Treasurer
Brian Treble, Director of Planning and Building
Justin Paylove, Acting Director of Legislative Services/Clerk
Cindy Weir, Library Chief Executive Officer
Roberta Keith, Information Technology Manager

Attendees: John Ganann
Cai Sherton*
Doug Shirton*
Nicole Shirton*

1. **SINGING OF "O CANADA" - SMITHVILLE CHRISTIAN HIGHSCHOOL**

Prior to commencing with the Council meeting, Mayor Ganann will provide the following announcements:

1. Comments from the public for a matter that on the agenda may be provided in person by attending the meeting and advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
2. For those individuals that are unable to attend the meeting in person, you may submit comments for matters that are on the agenda by either

1. emailing jpaylove@westlincoln.ca before 4:30 pm. on the day of the meeting. Comments submitted will be considered as public information and be part of the public record; OR,
2. by contacting the Clerk's Department to request a Zoom Link to attend the meeting virtually.
3. Tonight's Council Meeting will be livestreamed as well as recorded and available on the Township's website

2. LAND ACKNOWLEDGEMENT STATEMENT

3. OPENING PETITION - Councillor Shelley Bradaric

4. CHANGE IN ORDER OF ITEMS ON AGENDA

There were no changes in the order of items on the agenda.

5. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

5.1 Councillor William Reilly - DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

Councillor Reilly noted that he has a potential conflict of interest with Agenda Item 17.3, as he was not in attendance at the Special Council Meeting held on August 9, 2023 which was the subject of the Ombudsman Report.

5.2 Councillor Jason Trombetta - DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST

Councillor Trombetta noted that he has a potential conflict of interest with Agenda Item 17.3, as he was not in attendance at the Special Council Meeting held on August 9, 2023 which was the subject of the Ombudsman Report.

6. REQUEST TO ADDRESS ITEMS ON THE AGENDA

The Chair inquired if there were any members of the public present who wish to address a specific item on the agenda.

There were no members of the public present who wished to address a specific item on the agenda.

7. APPOINTMENTS/PRESENTATIONS

7.1 Cai Shirton

Re: Presentation of a cheque by John Ganann (Kiwanis) for Cai Shirton
John Ganann, on behalf of the Kiwanis Club of West Lincoln, presented local resident Cai Shirton with a cheque to support his fundraiser.

8. REGIONAL COUNCILLOR’S REMARKS

Regional Councillor Albert Witteveen did not read remarks and instead sent his regrets.

9. CONFIRMATION OF MINUTES

9.1 Council Minutes

Re: Minutes - May 27, 2024
Confidential Minutes Under Separate Cover

Moved By Councillor Shelley Bradaric
Seconded By Councillor William Reilly

1. That the minutes relating to the open session portion of the May 27, 2024 Council Meeting, and the recommendations contained therein, be accepted; and,
2. That the confidential minutes relating to the closed session portion of the May 27, 2024 regular Council Meeting be accepted; and that the minutes remain confidential and restricted from public disclosure in accordance with exemptions provided in Section 239 of the *Municipal Act*.

Carried

9.2 Special Council Minutes

Re: Minutes June 10, 2024
Moved By Councillor Joann Chechalk
Seconded By Councillor Jason Trombetta

That the minutes of the June 10, 2024 Special Council Meeting, and the recommendations contained therein, be accepted.

Carried

9.3 Public Meeting Under the Development Charges Act Minutes

Re: Minutes - May 27, 2024

Moved By Councillor Jason Trombetta
Seconded By Councillor Joann Chechalk

That the minutes of the May 27, 2024 Public Meeting held under Section 12 of the *Development Charges Act, 1997, as amended*, with respect to:

1. 2024 Development Charges Background Study and proposed By-Law and the recommendations contained therein, be accepted.

Carried

10. COMMUNICATIONS

10.1 Interim Chief Administrative Officer/Treasurer (Donna DeFilippis)

Re: Memo regarding Funding Agreement for the Renewed Canada Community Building Fund (CCBF) 2024-2034

Moved By Councillor Mike Rehner
Seconded By Councillor William Reilly

That, the memorandum from Interim Chief Administrative Officer/Treasurer (Donna DeFilippis) dated June 18, 2024, be received for information.

Carried

10.2 Mike Deboer

Re: Request of Fee Waiver for Minor Variance

Moved By Councillor Joann Chechalk
Seconded By Councillor Shelley Bradaric

That, the correspondence received from Mike Deboer dated June 12, 2024, be received for information.

Carried

10.3 Assyl and Michael Carlton

Re: Request of Exemption from Noise By-Law provisions (Section 5 of Noise By-Law 2013-50) for a wedding, specifically from 11 p.m. on July 13, 2024 to 3 a.m. on July 14, 2024

Moved By Councillor Shelley Bradaric
Seconded By Councillor Joann Chechalk

1. That the correspondence from Assyl & Michael Carlton, received June 21, 2024, requesting an exemption from the provisions of the Township's Noise By-Law 2013-50, in order to hold a wedding at 6696 Canborough Road, Wellandport on Saturday, July 13, 2024, with the exemption being specifically from 11 p.m. on July 13, 2024 to 3 a.m. on July 14, 2024; be received and supported; and,
2. That Assyl & Michael Carlton be required to advise all surrounding property owners within 200 metres of 6696 Canborough Road of the wedding being held on this property; and,
3. That a copy of this resolution be forwarded to the Niagara Regional Police.

Moved By Councillor Mike Rehner

Seconded By Councillor Shelley Bradaric

That, Resolution 1 be amended to alter the noise exemption from 11:00 PM to 3:00 AM, to instead read 11:00 PM to 1:00 AM.

Carried

Moved By Councillor Jason Trombetta

Seconded By Councillor Joann Chechalk

That the correspondence from Assyl & Michael Carlton, received June 21, 2024, requesting an exemption from the provisions of the Township's Noise By-Law 2013-50, in order to hold a wedding at 6696 Canborough Road, Wellandport on Saturday, July 13, 2024, with the exemption being specifically from 11 p.m. on July 13, 2024 to 1 a.m. on July 14, 2024; be received and supported;

Moved By Councillor Jason Trombetta

Seconded By Councillor William Reilly

1. That Assyl & Michael Carlton be required to advise all surrounding property owners within 200 metres of 6696 Canborough Road of the wedding being held on this property; and,
2. That a copy of this resolution be forwarded to the Niagara Regional Police.

Carried

11. MAYOR'S REMARKS

The Mayor read from a prepared statement, attached to the minutes as Schedule "A".

12. REPORT OF COMMITTEE

12.1 Planning/Building/Environmental Committee

Re: Minutes - June 10, 2024

Moved By Councillor William Reilly

Seconded By Councillor Joann Chechalk

That the minutes relating to the June 10, 2024 Planning, Building & Environmental Committee Meeting, and the recommendations contained therein, be accepted.

Carried

12.2 Administration/Finance/Fire Committee

Re: Minutes - June 17, 2024

Moved By Councillor Jason Trombetta

Seconded By Councillor Shelley Bradaric

That the minutes relating to the June 17, 2024 Administration, Finance & Fire Committee Meeting, and the recommendations contained therein, be accepted.

Carried

12.3 Public Works & Recreation Committee

Re: Minutes - June 17, 2024

Moved By Councillor Mike Rehner

Seconded By Councillor William Reilly

That the minutes relating to the June 17, 2024 Public Works & Recreation Committee Meeting, and the recommendations contained therein, be accepted.

Carried

13. RECONSIDERATION

There were no motions introduced to reconsider action taken at this Council Meeting or the previous regular Council meeting.

14. NOTICE OF MOTION TO RESCIND

There were no notices of intent served to introduce a motion to rescind action taken previously by Council.

15. OTHER BUSINESS

15.1 Members of Council

Re: Council Remarks

Councillor Rehner

Re: McNally House

Councillor Bradaric

Re: Canada Day

15.2 Acting Director of Legislative Services/Clerk (Justin Paylove)

Re: Declaration of Vacancy for Ward 3 Council seat

Moved By Councillor William Reilly

Seconded By Councillor Joann Chechalk

That, the Office for one (1) Councillor position, for Ward 3 (Smithville) in the Township of West Lincoln, be and is hereby declared vacant in accordance with the "Vacancies" provisions of the Municipal Act.

Carried

16. NEW ITEMS OF BUSINESS

There were no motions approved to introduce any new items of business.

17. CONFIDENTIAL MATTERS

Moved By Councillor Jason Trombetta

Seconded By Councillor Joann Chechalk

That the next portion of this meeting be closed to the public to consider the following pursuant to Section 239(2) and 239(3)(b) of the *Municipal Act 2001*:

17.1 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)

Re: Station 2 Update

VERBAL UPDATE

Applicable closed session exemption(s):

- Advice that is subject to Solicitor-Client Privilege, including communications necessary for that purpose; and

- Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board

17.2 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)

Re: CAO Staffing Update

VERBAL UPDATE

Applicable closed session exemption(s):

- Personal matters about an identifiable individual, including municipal or local board employees.

17.3 Acting Director of Legislative Services/Clerk (Justin Paylove)

Re: Preliminary Ombudsman Report regarding the Special Council Meeting held on August 9, 2023

FOR DISCUSSION

Applicable closed session exemption(s):

- an ongoing investigation respecting the municipality, a local board or a municipally-controlled corporation by the Ombudsman appointed under the *Ombudsman Act*, an Ombudsman referred to in subsection 223.13(1) of this Act, or the investigator referred to in subsection 239.2(1). 2014, c. 13, Sched. 9, s. 22

Carried

Moved By Councillor Shelley Bradaric

Seconded By Councillor Joann Chechalk

That Council receive Confidential Item 17.1, 17.2 be received for information.

Moved By Councillor Shelley Bradaric

Seconded By Councillor Joann Chechalk

That Council receive Confidential Item 17.3 for information.

17.1 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)

17.2 Interim Chief Administrative Officer and Treasurer (Donna DeFilippis)

17.3 Acting Director of Legislative Services/Clerk (Justin Paylove)

18. BY-LAWS

Moved By Councillor Jason Trombetta

Seconded By Councillor Mike Rehner

1. That leave be granted to introduce By-Laws 2024-42, 2024-43, 2024-44, 2024-45, 2024-46, 2024-47 and 2024-48, and that the same shall be considered to have been read a first, second, and third time with one reading, and are hereby adopted; and,
 2. That the Mayor and Clerk be and are hereby authorized to sign and affix the Corporate Seal thereto, any rule of this Council to the contrary notwithstanding.
- 18.1 BY-LAW 2024-42
- A By-Law to amend By-Law 2019-83 Respecting Development Charges for the Township of West Lincoln, as amended.
- 18.2 By-law 2024-43
- A By-Law to amend By-Law 2023-03 which confirmed various appointments and/or recommendations for appointments to Boards, Committees & Municipal Positions.
- 18.3 BY-LAW 2024-44
- A By-Law to authorize an agreement between the Corporation of the Township of West Lincoln and Circle P. Paving for the paving of spot repairs and parking lot.
- 18.4 BY-LAW 2024-45
- A By-Law to authorize the Mayor and Clerk to sign the administrator agreement with the Association of Municipalities of Ontario (AMO) Canada Community Building Fund.
- 18.5 BY-LAW 2024-46
- A By-Law to permanently close part of the municipal road allowance between lots 31 & 32, Concession 6, being part 5, 6, 7, and 11 of 30R-16271.
- 18.6 BY-LAW 2024-47
- A By-Law to amend Zoning By-Law No. 2017-70, as amended, of the Township of West Lincoln.
- 18.7 BY-LAW 2024-48
- A By-Law to adopt, confirm and ratify matters dealt with by Council Resolution.

19. ADJOURNMENT

The Mayor declared this meeting adjourned at the hour of 8:53 p.m.

JUSTIN PAYLOVE, CLERK

MAYOR CHERYL GANANN

WORLD HEPATITIS DAY

July 28th, 2024

WHEREAS, approximately 204,000 Canadians are living with hepatitis C and over 250,000 people are living with hepatitis B;

WHEREAS, people living with hepatitis B and C have an increased risk of developing cirrhosis, liver failure and related illnesses;

WHEREAS, Ontario has over 110,000 people living with hepatitis B or C, both of which are slow and progressive diseases; and

WHEREAS, there are vaccines available for Hepatitis A and B; effective Hepatitis C treatment therapies can cure over 95% of cases; and

WHEREAS, World Hepatitis Day provides an opportunity to reach out to millions of Canadians and encourage hepatitis testing, provide treatment and care for those affected while paving the way towards elimination of hepatitis as a public health concern in Canada by 2030;

THEREFORE, I, Cheryl Ganann, Mayor of the Township of West Lincoln, do hereby proclaim **July 28th, 2024 World Hepatitis Day** in West Lincoln.

JOURNÉE MONDIALE CONTRE L'HÉPATITE

Le 28 juillet 2024

ATTENDU QUE, au Canada, quelque 204 000 personnes vivent avec l'hépatite C et environ 250 000 avec l'hépatite B;

ATTENDU QUE le risque de cirrhose, d'insuffisance hépatique et de maladies connexes est plus élevé chez les personnes qui vivent avec l'hépatite B ou C;

ATTENDU QUE l'Ontario compte plus de 110 000 personnes vivant avec l'hépatite B ou C, deux maladies lentes et progressives; et

ATTENDU QU'il existe des vaccins pour protéger contre l'hépatite A et B ainsi que des traitements efficaces pouvant guérir plus de 95 % des personnes atteintes d'hépatite C; et

ATTENDU QUE la Journée mondiale contre l'hépatite est une occasion de joindre des millions de Canadiennes et de Canadiens, d'encourager le dépistage de l'hépatite et de fournir traitements et soins aux personnes touchées tout en ouvrant la voie vers l'élimination de l'hépatite en tant que problème de santé publique au Canada d'ici 2030;

PAR CONSÉQUENT, je, Cheryl Ganann, mairesse de West Lincoln, proclame par la présente le **28 juillet 2024 Journée mondiale contre l'hépatite** à West Lincoln.

**Cheryl Ganann
Mayor / Mairesse**

DATE: July 15, 2024

REPORT NO: PD-32-2024

SUBJECT: **Technical Report – Comprehensive Zoning By-law 2017-70 Housekeeping Amendment No. 8 (File No. 1601-005-24)**

CONTACT: Susan Smyth, Senior Planner
Gerrit Boerema, Manager of Planning & Building
Brian Treble, Director of Planning & Building

OVERVIEW:

- Since the Comprehensive Zoning By-law 2017-70, as amended was approved in June of 2017 there have been updates through minor housekeeping amendments to keep the by-law functioning as intended and to correct minor site specific issues.
- Township Planning Staff have identified a number of minor updates that should be addressed through an additional round of housekeeping amendments to the Zoning By-law. These issues include:
 - Update Part 2 to include more definitions to provide greater clarity.
 - Adjustments to the regulations for private garages for consistency.
 - Adjustments to the regulations for parking for multiple residential uses (apartments/townhouse, stacked and back to back townhouse dwellings) and industrial uses.
 - Adjustments to the lot coverage for small holdings that are agriculturally zoned (around 1 acre in size).
 - Adjustments to the regulations for accessory dwelling units (ADUs).
 - Adjustments to the regulations for accessory farm dwellings.
 - Adjustments to the maximum lot coverage for multiple residential dwellings (RM3 and RM4 zone, back to back townhouse units).
 - Adjustments to the regulations for minimum amenity area for the RM3/RM4/RH zones with 5 to 8 dwellings on one lot and 9 or more dwellings on one lot.
 - Adjustments to the Employment zones to include warehouse.
 - Addition of a new mixed-use zone particularly for the Downtown Area and new Secondary Plan Areas (e.g., East Smithville, North West Smithville, OPA 62, Urban Expansion Area).
 - Consideration of allowable building heights for mixed use and high density zones.
- This effort is part of an ongoing attempt to keep the Zoning By-Law current and functional.

RECOMMENDATION:

1. That, Technical Report PD-32-2024, titled “Technical Report – Comprehensive Zoning By-law 2017-70, Housekeeping Amendment No. 8 (File No. 1601-005-24)”, dated July 15, 2024 be received; and,
2. That, Staff present a Recommendation Report to a future Planning/Building/Environmental Committee meeting when all public and agency comments have been received and given full consideration and a full planning review is completed.

ALIGNMENT TO STRATEGIC PLAN:

- **Build** – A safe, connected caring and active community
- **Champion** – Strategic and responsible growth

BACKGROUND:

The Township of West Lincoln Council approved the Comprehensive Zoning By-law 2017-70 in June of 2017. This was the first time a new Comprehensive Zoning By-law was passed since the Township passed its first Zoning By-law in 1979.

The zoning bylaw has functioned well and has been a great improvement, however, since that time, minor issues have been identified concerning Township wide regulations and site specific zoning provisions. Many of these issues have been addressed through previous housekeeping amendments over the last few years to keep the by-law current.

A few new issues and opportunities have come to the attention of Township Planning Staff, and Staff are proposing to address these through another housekeeping amendment process. Since these changes would result in amending the Township Zoning By-law, a public consultation process is required for participation and to understand the purpose for the proposed amendments to the regulations.

A number of changes have also been triggered by Provincial Changes through Bill 23, Bill 185 and proposed changes to the Provincial Policy Statement (PPS).

CURRENT SITUATION:

Township Planning Staff have identified a number of issues and opportunities with the current Zoning By-law regulations that need to be addressed, mostly on a Township wide level. The proposed changes are described in more detail in Table 1 found at the end of this section.

To determine the appropriateness of the changes requires a review of current policies that apply to the proposed amendments as follows:

1. Provincial Policy Statement

The Provincial Policy Statement (PPS) provides policy direction for all planning matters

in the Province. All planning decisions in the Province shall be consistent with the policies in this Plan. The PPS encourages development that will provide long term prosperity, environmental health and social well-being. These directives depend on the efficient use of land and development patterns that support strong, livable and healthy communities that protect the environment and public health and facilitate economic growth.

Section 1.4 Housing provides the policies related to an appropriate range and mix of housing options and densities to meet projected requirements of current and future residents. To assist with the objectives for housing unit supply and residential intensification with the implementation of targets for affordability to all income households, increasing the building heights at strategic locations to maximize the unit count in a smaller building footprint and permitting accessory dwelling units on the ground floor to be completely accessible for the aging demographic provide opportunities to integrate different housing types to meet the social, health, economic and wellbeing requirements of the growing Township.

Section 1.7 Long-Term Economic Prosperity provides the policies for promoting opportunities for economic development and community investment-readiness and responding to changes in market based needs for housing and the workforce. The proposed changes to the building heights in the residential zones with ground floor parking will align with the objectives for the optimization of utilizing land in a well-designed built form that is compatible to the adjacent uses. The proposed changes to include a mixed use commercial zone will allow for the integration of residential uses above ground floor commercial uses and optimize new development geared to intensify land for higher densities for employment and residential uses.

2. A Place to Grow: Growth Plan for the Greater Golden Horseshoe (Growth Plan)

The Growth Plan establishes a long-term framework for growth and development in the Greater Golden Horseshoe ('GGH') region, which encourages the efficient use of land through the development of complete communities that are compact, transit supportive, and provide a range of housing and employment opportunities. The Growth Plan utilizes a land use planning horizon to 2051.

The Growth Plan builds upon the policy foundations of the PPS, as well as responds to key challenges in the GGH region by providing enhanced policy directions designed to make efficient use of investments in infrastructure and public service facilities, while ensuring the protection of agricultural and natural areas and supporting climate change mitigation and adaptation. Guiding principles of the Growth Plan are established to support the achievement of complete communities; prioritize intensification and higher densities to make efficient use of land and infrastructure; provide flexibility to capitalize on economic and employment opportunities; support a mix of housing options; improve the integration of land use planning with planning and investment in infrastructure; protect and enhance the natural environment; conserve and promote cultural heritage; and, integrate climate change considerations into planning and growth management.

The proposed changes to the building heights, option for ground floor accessory dwelling units in the settlement areas, revisions to the garage width for townhouse units for optional parking space will provide the necessary flexibility in strategic locations throughout the municipality to optimize opportunities for new development geared to intensify land available for growth in a compact built form.

The inclusion of a mixed use commercial zone will promote the new opportunities to complement the residential uses which can take various forms and allow for efficient use of land that encourages pedestrian connections (multi-use trails) into the new neighbourhoods and existing neighbourhoods to help reduce the reliance for vehicle use. The mixed commercial use zone blends multiple uses such as residential, commercial, institutional, and open space where they can be physically and functionally integrated.

3. Niagara Region Official Plan

The Niagara Regional Official Plan is the long-term, strategic policy planning framework for managing growth in Niagara. The policies of this Plan will guide land use and development thereby influencing economic, environmental, and planning decisions until 2051 and beyond. This Plan is required to be consistent with the Provincial Policy Statement (2020), conform to the Growth Plan (2019, as amended) and Greenbelt Plan (2017), and not conflict with the Niagara Escarpment Plan (2017).

Chapter 2 – Growing Region Directive of the Plan is providing policies to manage growth strategically and diversify the housing stock to accommodate all ages and incomes. This chapter contains general policies that support residential intensification, redevelopment, and other enhancements to the supply of housing to address affordability in Niagara. Relative to the proposed changes to the building heights, it will assist with inviting new development opportunities with the goal of providing buildings with built forms that have a function, configuration and relationship to streets and adjacent uses including open spaces.

Chapter 6 – Vibrant Region Directive of the Plan is providing policies that focus on creating vibrant urban and rural settlements and the tools necessary to effectively and proactively manage growth in a coordinated and comprehensive approach. The Region provides urban design policies to assist municipalities in achieving a high-quality built environment through the design of the built form and support the development of healthy, vibrant and safe communities.

The proposed changes to allow for the building heights in the residential zone to exempt the ground floor parking requirements from the total height can provide for more flexibility in the type and size of larger scaled buildings making the municipality more competitive and attractive to developers that can contribute to growth of the Township. Furthermore, the ability to offer options for accessory dwelling units in the settlement areas on the ground floor provide for these units to be accessible for all ages and

abilities which can help to manage growth within the urban settlement areas and accommodate growth through strategic intensification and higher densities to protect the character of rural and agricultural areas.

The proposed changes to the private garages and parking for a warehouse use offers flexibility and can promote opportunities for different building forms and sizes in the settlement areas that can make parking requirements attainable.

4. Township of West Lincoln Zoning Bylaw 2017-70

The Township’s Official Plan directs new forms of development and intensified growth to the settlement area of Smithville which offers full municipal services and the transportation network throughout the Township and to adjoining municipalities. The Official Plan provides policies to direct growth to underutilized lands in the settlement area including greenfield lands that is to develop at not less than 50 people and jobs per hectare and support infill and intensification targets.

The proposed changes to buildings heights will permit the ability to intensify lands at higher densities and the integration of a mix and range of housing types and options with compact built forms in appropriate locations, to ensure compatibility with established residential areas. Furthermore, the higher density and larger scaled buildings will condense growth in central locations in the urban settlement area and maintain the sustainability of the agricultural lands and natural heritage environment.

5. Proposed Amendments

Summary of proposed amendments are found in Table 1 below. In addition, the attachment to this report, which is the draft amending by-law, has the proposed changes highlighted in yellow.

Table 1: Proposed Zoning By-law Amendments for Consideration and Further Discussion

Section/Table #	Regulation	Proposed Changes	Staff Comments
Part 2 – Definitions		Include new and updated terms and definitions to be consistent with current legislation. These terms include: <ul style="list-style-type: none"> • Berm • Bonafide Farm Operation • Buffer Area • Warehousing 	Provide more clarity for terms used in the By-law currently not defined and/or to provide clearer definitions to avoid misinterpretation or subjectivity and the wrong intent.
Section 3.1 Accessory Buildings or Structures and	Permitted Yards	Type 1 (0.1 to 10m ²) and Type 2 (10.1 to 120m ²) All Yards except the	Staff recognize that for the larger agricultural parcels, the placement of accessory buildings and structures

Section/Table #	Regulation	Proposed Changes	Staff Comments
<p>Accessory Uses</p> <p>Table 1-1 Regulations</p>		<p>required front yard or required exterior side yard, except that a Type 1 accessory building or structure used for the retail sale of farm produce shall be permitted in the required front yard and required exterior side yard</p> <p><i>Type 3 (greater than 120m²) All yards</i></p>	<p>with minimal visual impacts on neighbouring properties or the street can be permitted in all yards.</p>
<p>Section 3.1 Accessory Buildings or Structures and Accessory Uses</p> <p>Table 1-1 Regulations</p>	<p>Minimum setback to <i>front lot line</i></p>	<p><i>Type 3 (greater than 120m²)</i></p> <p>30 metres</p>	<p>Staff recognize that for the larger agricultural parcels, the placement of accessory buildings and structures should not be any closer than 30 metres to the front lot line to minimize potential visual impacts from the street.</p>
<p>Section 3.2.1 Accessory Dwelling Units</p>	<p>The following regulations apply to accessory dwelling units</p> <p>(a) Accessory dwelling units shall be located within:</p> <p>i. The principle dwelling or one detached accessory residential dwelling where on full municipal services and water services; or,</p> <p>ii. Within a main building containing an existing principal use, or within a residential accessory building, on a lot where both the principal use and an accessory dwelling unit are permitted by the applicable zone above the ground floor and remain a</p>	<p>Revise the clause on the maximum area of the accessory dwelling unit not to exceed 100 square metres, which includes a basement, private garage and enclosures but excludes covered decks/patios.</p> <p>Revise the clause to permit ground floor accessory dwelling units within settlement areas.</p>	<p>Staff recommend that the accessory dwelling units (ADUs) are made to be accessible and inclusive units (barrier free/no stairs) and should not be obligated to be on the second floor of detached accessory buildings.</p> <p>Staff recognize that the by-law needs to be consistent with the new Provincial legislation although needs to ensure these units remain secondary to the main/principle dwelling and not impact the primary agricultural use of the property. Additionally, the importance of protecting agricultural areas from residential intensification.</p>

Section/Table #	Regulation	Proposed Changes	Staff Comments
	<p>secondary use to the accessory building. (By-law 2018-61)</p> <p>An area of no greater than 10 square metres on the ground floor is permitted to be used for entrance purposes to the above ground floor accessory dwelling unit. (Bylaw 2020-97)</p>		
Section 3.2.4 Garden Suites	The following regulations apply to garden suites:	Add clause (f) The garden suite shall be a four season or all season type of unit including modular home or mobile home on a secured foundation that is subject to the Ontario Building Code regulations approved by the Chief Building Official.	Staff want to ensure consistency with the type of garden suites being used for temporary dwellings and that they are safe and meet the requirements of the Ontario Building Code and Building Code Act. Staff will prepare a brochure with information on the Townships requirements for Garden Suites that can be distributed for public use.
Section 3.12.6 Off-Street Motor Vehicle Parking Facility Requirements Table 6: Required Parking Facilities	Industrial uses	<p>Include warehouse</p> <p>1 space per 180 m² of gross floor area</p>	Staff recognized that this use was not included as a permitted use and did not have a parking requirement.
Section 3.12.6 (e) (vii) and Section 3.12.7 Private Garages (e)	For the purposes of meeting the parking requirements of this By-law, a private garage shall have a minimum garage width of 3 metres and a minimum depth of 5.5 metres with a maximum of one step having an allowable projection of 0.2 metre into this space.	<p>For consistency apply the wording change:</p> <p>For the purposes of meeting the parking requirements a private garage shall have a minimum garage width of 3.25 metres and a minimum depth of 6 metres.</p>	Recently developers have provided house plans that can accommodate a garage space for parking at 3.25 metres wide and 5.5 metres deep and room for the vehicle to open the doors and storage along the side with mechanical and shop vac systems mounted on the ceilings.

Section/Table #	Regulation	Proposed Changes	Staff Comments
Part 5 – Agricultural Zones Table 12: Regulations for Permitted Uses in Agricultural Zone	Section 5.3 Maximum lot coverage	Include under A Zone: Dwelling – 10% Other buildings or structures –If lot area is 1 ha or less, refer to RuR zone.	Staff noticed that there was no lot coverage for the main dwelling. Staff suggest to defer to the RuR zone for accessory buildings or structures for lands that are 1 ha or less.
Part 6 – Residential Zones Table 15: Regulations for Permitted Uses in Medium and High Density Residential Zones	Section 6.3 Maximum lot coverage for RM3 and RM4 40%	Increase maximum lot coverage for RM3 and RM4 to 50% and no lot coverage for back to back townhouses	Staff inadvertently modified the lot coverages for these housing types in Housekeeping By-law no. 7 and the increase in lot coverage will help to maximize the density while balancing building height, parking, amenity and landscape requirements.
Part 6 – Residential Zones Table 15: Regulations for Permitted Uses in Medium and High Density Residential Zones	Section 6.3 Maximum building height for RM3 and RM4 – 15 metres RH – 21.5 metres	Add note ⁽⁸⁾ for RM4 and RH zones: ⁽⁸⁾ Back to back townhouse units, stacked townhouse units, and apartment units with ground level parking shall be exempted from the total building height, to a maximum of 3 metres.	Staff recognize parking is essential and to achieve compact built form and higher density residential units that can accommodate private garages or parking spaces at grade/ground level an increase in building height is necessary.
Part 6 – Residential Zones Table 15: Regulations for Permitted Uses in Medium and High Density Residential Zones	Section 6.3 Minimum amenity area for 5 – 8 dwelling units on one lot 9 or more units on one lot	RM3 and RM4 amenity area at 40% RH amenity area at 80%	Staff realized that the requirement for additional amenity area creates issues with the available land to accommodate private driveways and front yards with smaller lot frontages and lot sizes. If developments cannot achieve the required amenity areas then justification by the developer is required (e.g., parkland dedication, trails).
Part 7 – Commercial Zone	Section 7.1 Applicable Zones	Add Commercial Mixed (CM) and the permitted uses	Staff realized that a new zone is required to integrate the commercial and residential uses into a compact form and at a higher density threshold.

Section/Table #	Regulation	Proposed Changes	Staff Comments
Part 8 – Employment Zones Table 18: Permitted Uses in Employment Zones	Section 8.2	Add warehouse / warehousing as a permitted use in all zones.	Staff realized that warehousing was not included as a standalone permitted use.

FINANCIAL IMPLICATIONS:

There are no financial implications associated with this report as this application for Zoning Amendment is being initiated by the Township of West Lincoln.

INTER-DEPARTMENTAL COMMENTS:

Notice of the proposed changes to the Township of West Lincoln Zoning By-law were circulated in the local newspaper, and the notice was posted on the Township website and circulated to agencies and departments on June 20, 2024.

The Township has received no agency or public comments at the time of writing this report. The Township will include any further formal comments from agencies or departments in the final recommendation report.

CONCLUSION:

Staff recommend the attached draft by-law be reviewed to give consideration to comments received through the consultation process. Staff will then prepare and present a Recommendation Report to Committee for the Housekeeping round 8 Zoning By-law Amendment as initiated by the Township of West Lincoln at a future meeting.

ATTACHMENTS:

1. Draft Zoning By-law for Public Consideration

Prepared & Submitted by:



Susan Smyth, CPT
Senior Planner

Reviewed by:



Gerrit Boerema, MCIP, RPP
Manager of Planning & Building

Approved by:



Brian Treble, MCIP, RPP
Director of Planning & Building

Approved by:



Donna DeFilippis, CPA, CA
Interim CAO/Treasurer

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2024-XX

A BY-LAW TO AMEND ZONING BY-LAW NO. 2017-70, AS AMENDED, OF THE TOWNSHIP OF WEST LINCOLN

WHEREAS THE TOWNSHIP OF WEST LINCOLN COUNCIL IS EMPOWERED TO ENACT THIS BY-LAW BY VIRTUE OF THE PROVISIONS OF SECTION 34 OF THE PLANNING ACT, 1990, AS AMENDED;

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN HEREBY ENACTS AS FOLLOWS:

1. THAT, Part 2 “Definitions” of Zoning By-law 2017-70 as amended, is hereby amended by adding the following definitions:

Berm means a mound of earth which may include landscaping features, formed to provide visual and/or acoustical separation.

Bonafide Farm Operation means an individual who:

- a) Owns, is employed on, and manages a farm operation;
- b) Earns a majority of his/her income from farming (the scale of the farm operation should be capable of generating a reasonable operating profit under normal economic conditions);
- c) Spends a majority of his/her working time on the farm and is available to work on the farm when required by the farm operation;
- d) Demonstrates a continuing commitment to the farm operation, such as through farm maintenance practices, and investment in equipment, buildings and crops; and
- e) A farm operation that provides full time employment for one or more persons.

Buffer Area means a strip of land, which is restricted to ecological enhancement, and restoration of the natural environment.

Warehousing means a process of storing goods in a warehouse for the purpose of distribution, sale, or manufacturing.

2. THAT, Part 3 “General Provisions” and Section 3.1, Accessory Buildings or Structures and Accessory Uses, Table 1-1 of Zoning By-law 2017-70 as amended, is hereby amended and modified the following regulations:

Regulation		Accessory Buildings or Structures in an Agricultural Zone		
		Type 1 (0.1 to 10m ²)	Type 2 (10.1 to 120m ²)	Type 3 (greater than 120m ²)
Maximum ground floor area per building or structure		10m ²	120m ²	Based on maximum lot coverage (see below)
Maximum number of accessory buildings or structures per lot	Accessory buildings	3	2	Based on maximum lot coverage (see below)
	Accessory Structures	Based on maximum lot coverage (see below)		
Permitted yards		All Yards except the required front yard or required exterior side yard, except that a Type 1 accessory building or structure used for the retail sale of farm produce shall be permitted in the required front yard and required exterior side yard		All Yards

Regulation		Accessory Buildings or Structures in an Agricultural Zone		
		Type 1 (0.1 to 10m ²)	Type 2 (10.1 to 120m ²)	Type 3 (greater than 120m ²)
Minimum setback to <i>front lot line</i>		No closer to the <i>front lot line</i> than the <i>main building</i> , and in accordance with the minimum <i>yard</i> requirements of the applicable <i>zone</i> , except that a Type 1 <i>accessory building or structure</i> used for the retail sale of farm produce shall not be located any closer than 6 metres to the <i>front lot line</i>		30 metres
Minimum setback to <i>exterior side lot line</i>		No closer to the <i>exterior side lot line</i> than the <i>main building</i> , except that a detached <i>private garage</i> in the <i>rear yard</i> shall not be located any closer than 6 metres to the <i>exterior side lot line</i> , and a Type 1 <i>accessory building or structure</i> used for the retail sale of farm produce shall not be located any closer than 6 metres to the <i>exterior side lot line</i>		
Minimum setback to <i>interior side lot line</i>		1.2 metres	2 metres	7.5 metres
Minimum setback to <i>rear lot line</i>				
Maximum height		3 metres	5.5 metres	10 metres
Maximum <i>lot coverage</i> of all <i>accessory buildings or structures</i> on the <i>lot</i>	<i>Lot area</i> 0.4 ha or less	200m ² or 8% of the <i>lot area</i> , whichever is less, provided the <i>lot coverage</i> shall not exceed the maximum <i>lot coverage</i> requirement for all <i>buildings and structures</i> in the respective <i>zone</i>		Not permitted on this <i>lot size</i>
	<i>Lot area</i> 0.5 ha to 2 ha	Greater of 5% or 320m ² , provided the <i>lot coverage</i> shall not exceed the maximum <i>lot coverage</i> requirement for all <i>buildings and structures</i> in the respective <i>zone</i>		
	<i>Lot area</i> 2.1 ha to 10 ha	Greater of 2.5% or 1,000m ² , provided the <i>lot coverage</i> shall not exceed the maximum <i>lot coverage</i> requirement for all <i>buildings and structures</i> in the respective <i>zone</i>		
	<i>Lot area</i> greater than 10 ha	Greater of 1% or 2,500m ² , provided the <i>lot coverage</i> shall not exceed the maximum <i>lot coverage</i> requirement for all <i>buildings and structures</i> in the respective <i>zone</i>		
Minimum setback from <i>main building</i> ⁽¹⁾		1.5 metres	3 metres	
Maximum distance from a <i>main building</i>		The nearest point of a wall of the <i>accessory building</i> must be located within 50 metres of the <i>main building</i> (Bylaw 2018-61)		

⁽¹⁾ No projection shall be permitted into this required setback. This setback does not apply to a balcony, deck, fence, patio, porch, roof-mounted solar panels, satellite dish/antenna, steps, sunroom, walkway or other accessory structure normally appurtenant to a main building.

3. THAT, Part 3 “General Provisions” and Section 3.2.1 Accessory Dwellings Units of Zoning By-law 2017-70 as amended, is hereby deleted and replaced by the following regulations:

3.2.1 Accessory Dwelling Units

The following regulations apply to *accessory dwelling units*:

- a) *Accessory dwelling units* shall be located within:
- i. Within the principle dwelling or one detached *accessory dwelling unit* where on full municipal services and water services; or
 - ii. Within a *main building* containing an *existing principal use*, or within a residential *accessory building* on a lot where both the *principal use* and an *accessory dwelling unit* are permitted by the applicable *zone*. **For accessory dwelling units within a Settlement Area, the accessory dwelling unit may be located on the ground floor. For all other accessory dwelling units, these units shall be located above the ground floor and remain a secondary use to the accessory building.** An area of no greater than 10 square metres on the ground floor is permitted to be used for entrance purposes to the above ground floor accessory dwelling unit.

- b) A maximum of two (2) *accessory dwelling units* are permitted on a *lot*, except where permitted otherwise by the applicable *zone*.
- c) *Accessory dwelling units* shall comply with the regulations of the applicable *zone*.
- d) A *main building* that is used for an *accessory dwelling unit* shall comply with the regulations of the applicable *zone*.
- e) On a *lot* that is not serviced by municipal sewage services and/or municipal water services, *accessory dwelling units* shall not be permitted unless the *lot* has a minimum *lot area* of 0.4 hectare and the private sewage services and/or private water services are approved for the *lot* with adequate capacity for the *accessory dwelling units* and any other *uses* on the *lot*. *Accessory dwelling units* may only be permitted to have separate septic systems in extenuating circumstances.
- f) Notwithstanding Section 3.12, parking for *accessory dwelling units* shall not be required to provide more than one additional space per *accessory dwelling unit*.
- g) **Where permitted in a Residential Zone or as an accessory use to a dwelling that is permitted as a principle use in any other zone, accessory dwelling units shall be permitted in accordance with the following additional regulations:**
 - i. **Maximum of two (2) accessory dwelling units within an urban Residential Zone;**
 - ii. **Maximum of one (1) accessory dwelling unit in all other zones, notwithstanding Section 3.2.1 (h);**
 - iii. An *accessory dwelling unit* shall be located within a *single detached dwelling*, *semi-detached dwelling*, **townhouse dwelling** or an *accessory building* on the same *lot*;
 - iv. An *accessory dwelling unit* shall have a minimum floor area of 40 square metres and a maximum floor area of the lesser of 100 square metres or 40% of the floor area of the *main building*. For the purposes of this Subsection, the floor area shall include all area within a basement but shall not include a *private garage* or *attic*.
 - v. An *accessory building* that is used for an *accessory dwelling unit* shall comply with the requirements of Section 3.1, except that the maximum *height* of an *accessory building* that contains an *accessory dwelling unit* above the first *storey* shall be 8 metres;
 - vi. The residential appearance and character of the *dwelling* as a *single detached dwelling*, *semi-detached dwelling*, **townhouse dwelling** shall be maintained, and any separate entrance and exit for the *accessory dwelling unit* shall be oriented toward the *exterior side lot line*, *interior side lot line*, or *rear lot line*, and not located on the front façade of the *dwelling*.
 - vii. An *accessory dwelling unit* shall not be permitted on a *lot* that is used for a *bed and breakfast establishment*, *boarding or rooming house*, *garden suite* or *group home*.
 - viii. A *home occupation* shall not be permitted within the *accessory dwelling unit*.
 - ix. For the purposes of satisfying the required parking for an *accessory dwelling unit*, tandem parking shall be permitted within a permitted *parking area* or *driveway*, including a *driveway* in a required *front yard* that has a minimum depth of 6 metres.
 - x. Access to the required parking for the *accessory dwelling unit* shall be provided from the same driveway that provides access to the primary dwelling unit on the lot.

h) Where permitted in a Commercial Zone, an accessory dwelling unit is only permitted within the same building as a permitted art gallery, commercial school, dry cleaning/laundry depot, financial institution, office including a medical office, personal service shop, private club, restaurant, retail store, service shop or studio, and shall be located above the first storey of the commercial building.

4. THAT, Part 3 “General Provisions” and Section 3.2.2 Accessory Farm Dwellings of Zoning By-law 2017-70 as amended, is hereby amended and modify the following regulation:

The following regulations apply to accessory farm dwellings:

a) An accessory farm dwelling shall be located on a lot having a minimum lot area of 10 hectares and containing a permitted agricultural use and a bonafide farm operation and an associated single detached dwelling, where permitted by the applicable zone.

5. THAT, Part 3 “General Provisions” and Section 3.2.4 Garden Suites of Zoning By-law 2017-70 as amended, is hereby amended and adding the following clause to the regulations:

The following regulations apply to garden suites:

f) The garden suite shall be a four season or all season type of unit including mobile home on a secured foundation that is subject to the Ontario Building Code, Building Code Act, and approved by the Chief Building Official.

6. THAT, Part 3 “General Provisions” and Section 3.12.6 Off-Street Motor Vehicle Parking Facility Requirements and Table 6 Required Parking Facilities of Zoning By-law 2017-70 as amended, is hereby amended and modify the following regulations:

The following regulations apply to motor vehicle parking facilities:

a) Parking spaces for motor vehicles shall be provided and maintained for the identified uses of lots, buildings and structures in accordance with Table 6.

Table 6: Required Parking Facilities

Use	Minimum Number of Parking Spaces to be Provided
Industrial uses and processing facilities	
Warehouse/Warehousing	1 parking space per 180 m ² of gross floor area

d) Parking spaces shall have minimum dimensions of 2.7 metres in width by 6 metres in length, except:

vii. Private residential garages for single detached, semi-detached dwelling units must be a minimum width of 3.5 metres and for townhouse dwelling units must be a minimum width of 3.25 metres wide by 6 metres long (measured from interior walls) unobstructed in order to be counted as a required parking space.

7. THAT, Part 3 “General Provisions” and Section 3.12.7 Private Garages of Zoning By-law 2017-70 as amended, is hereby amended and modify the following regulation:

The following regulations apply to private garages:

e) For the purposes of meeting the parking requirements of this By-law, a private garage shall have a minimum width of 3.5 metres for single detached, semi-detached dwelling units and for townhouse dwelling units a minimum

width of 3.25 metres wide by 6 metres long (measured from interior walls) unobstructed.

8. THAT, Part 3 “General Provisions” and Section 3.18 Setbacks to Pipelines, specifically Section 3.18.2 Enbridge Pipelines, of Zoning By-law 2017-70 as amended, is hereby deleted and replaced by:

3.18.2 Oil and Gas Pipeline

- a) Notwithstanding any other provisions of this By-Law to the contrary, no building or structure used for a dwelling or associated with a dwelling shall be located closer than 3 metres from the limit of the right of way for an **oil and gas pipeline easement.**

9. THAT, Part 5 “Agricultural Zones” and Section 5.3 Regulations and Table 12 Regulations of Permitted Uses in Agricultural Zones of Zoning By-law 2017-70 as amended, is hereby amended and adding to the following regulations:

Table 12: Regulations for Permitted Uses in Agricultural Zones

Regulation		Zone Requirements		
		A	APO	AR
Maximum lot coverage	Greenhouses	70%		40%
	Dwelling⁽⁴⁾	10%		
	Other buildings or structures ⁽⁴⁾	10%		

⁽⁴⁾On lots 0.4 hectares in size or less, a maximum lot coverage of 20%.

10. THAT, Part 6 “Residential Zones” and Section 6.3 Regulations and Table 15 Regulations for Permitted Uses in the Medium and High Density Residential Zones of Zoning By-law 2017-70 as amended, is hereby amended and modify the following regulations:

In the zones identified in Section 6.1, no person shall use or permit the use of any lot or erect, alter or use any building or structure for any purpose except in accordance with the regulations in Tables 14 and 15.

Table 15: Regulations for Permitted Uses in Medium and High Density Residential Zones (By-law 2023-79)

Regulation		Zone Requirements				
		RM1	RM2	RM3	RM4	RH
Minimum lot area (per principle dwelling unit)	Apartment dwelling	-		160m ²		50m ²
	Duplex dwelling	-	250m ²			-
	Fourplex dwelling	-	220m ²	180m ²	-	-
	Retirement home	-				120m ²
	Semi-detached dwelling ⁽¹⁾	270m ²	200 m ²		-	-
	Stacked townhouse dwelling	-	-	160m ²	50m ²	-
	Back to back townhouse dwelling ⁽⁷⁾	-	-	-	75m ²	-
	Street townhouse dwelling	225m ²	180m ²			-
	Townhouse dwelling	-	180m ²	180m ²		-
	Triplex dwelling	-	220m ²	180m ²		-
Minimum lot frontage ⁽²⁾	Apartment dwelling	-		30m		
	Duplex dwelling	-	15m			-
	Fourplex dwelling	-	25m			-

Regulation		Zone Requirements				
		RM1	RM2	RM3	RM4	RH
	<i>Retirement home</i>	-				30m
	<i>Semi-detached dwelling</i> ⁽¹⁾	9m/unit	8m/unit			-
	<i>Stacked townhouse dwelling</i>	-	-	30m	30m	-
	<i>Back to back townhouse dwelling</i>	-	-	5.5m/unit	5.5m/unit	-
	<i>Street townhouse dwelling</i>	7.5m/unit	6m/unit			-
	<i>Townhouse dwelling</i>	-	30m			-
	<i>Triplex dwelling</i>	-	20m	18m	-	-
Minimum front yard	<i>Dwelling</i>	4.5m			7.5m	
	<i>Private garage</i>	6m				
Minimum exterior side yard		3m				Greater of 50% of building height or 3m
Minimum interior side yard	Adjoining a lot in a low density residential zone	3m ⁽³⁾				
	Adjoining a lot in any other zone	1.2m ⁽³⁾				3m
Minimum rear yard ⁽⁴⁾	Adjoining a lot in a low density residential zone	7.5m		7.5m	Greater of 50% of building height or 7.5m	
	Adjoining a lot in any other zone	6m		6m	6m	
Maximum lot coverage ⁽⁸⁾		45%	50%			
Minimum separation distance between dwellings on the same lot	Between exterior side walls		3m			
	Between exterior front or rear walls	-	12m			
	Between exterior front or rear walls and side walls		7.5m			
Maximum height ⁽⁹⁾		10m	12m	15m		21.5m
Minimum landscaped open space		25%				
Minimum amenity area ⁽⁵⁾⁽⁶⁾	<i>Dwelling with 3 or 4 dwelling units on one lot</i>		20m ² per dwelling unit			
	<i>Dwelling with 5 to 8 dwelling units on one lot</i>	-	40m² plus per dwelling unit			
	<i>Dwelling with 9 or more dwelling units on one lot</i>		40m² per dwelling unit	80m² per dwelling unit		

- (1) Where *semi-detached dwellings* are located in the RM2 or RM3 zone, the *dwelling units* shall be located on lands within a Registered Plan of Condominium or shall be tied to a common elements condominium private street.
- (2) Where multiple attached *dwellings* are located on the same *lot* in the RM2 or RM3 Zone, including more than one type of attached *dwelling*, the minimum *lot frontage* requirement of the RM2 or RM3 zone, as applicable, shall be 30 metres in the case of a *lot* that contains one or more *fourplex* and/or *townhouse dwelling* and/or *stacked townhouse dwelling*, 45 metres in the case of *back-to-back townhouse dwelling*, and 20 metres in all other cases, and shall apply to the entire *lot*. For *semi-detached dwellings* where each unit is located on a separate *lot*, and for *street townhouse dwellings*, each *lot* shall meet the prescribed minimum *lot frontage*.
- (3) Where each *dwelling unit* of a *semi-detached dwelling* is located on a separate *lot*, and for *street townhouse dwellings*, no *interior side yard* shall be required along the common *lot line* of the attached wall joining two *dwelling units*.
- (4) Where each *dwelling unit* of a *Back to Back townhouse dwelling* is located on a separate *lot* and not part of a condominium; no rear yard and interior side yard shall be required along the common *lot line* of the attached wall joining two *dwelling units*.
- (5) No common outdoor *amenity area* provided at grade shall have an area less than 60m². Refer to urban Design Guidelines for any limit to the massing of 4th floor to 75-80% of the third floor to allow for building articulation, step-back, and sunlight.
- (6) Each unit in a back to back townhouse development shall contain an individual balcony with an area of 5.5 m², separated from adjoining units by a wall or privacy screen and with a maximum projection of 1.8m from the front wall of the back to back townhouse building.
- (7) For back to back units, minimum lot area per unit shall not be less than 50m² per unit.
- (8) **For back to back units, there is no maximum lot coverage.**
- (9) **For back to back townhouse units, stacked townhouse units, and apartment units with ground level parking, ground level storey parking height shall not be included as part of the total building height, to a maximum of 3 metres.**

11. THAT, Part 7 “Commercial Zones” of Zoning By-law 2017-70 as amended, is hereby amended by amending Section 7.1 Applicable Zones and adding Mixed Commercial – MC zone as a permitted use.

7.1 APPLICABLE ZONES

The permitted uses and regulations of Part 7 apply to land within the following zones:

Zone	Symbol
Core Commercial	C1
Neighbourhood Commercial	C2
Service Commercial	C3
Commercial Plaza	C4
Commercial Mixed	CM

These zones apply to land identified with the corresponding zone symbol as shown in Schedule “A”.

7.2 PERMITTED USES

In the zones identified in Section 7.1, no person shall use or permit the use of any lot or erect, alter or use any building or structure for any purpose except in accordance with the permitted uses in Table 16.

Table 16: Permitted Uses in Commercial Zones

Uses	Zones where Permitted				
Principal Uses					
Single Detached Dwelling			C3 ⁽²⁾		
Apartment dwelling	C1				CM
Art gallery	C1				CM
Commercial kennel (see s. 3.8)			C3		
Commercial school	C1	C2	C3	C4	
Communications establishment	C1		C3	C4	CM
Contractors establishment			C3		
Day care (Bylaw 2022-67)		C2		C4	CM
Drive-through facility (see s. 3.12)			C3	C4	
Dry cleaning/laundry depot	C1	C2	C3	C4	CM
Financial institution	C1		C3	C4	CM
Funeral home	C1		C3		
Garden centre			C3	C4	
Hotel/motel			C3		
Motor vehicle dealership			C3		
Motor vehicle gasoline bar			C3	C4	
Motor vehicle repair establishment			C3		
Motor vehicle service station			C3	C4	
Motor vehicle washing establishment			C3	C4	
Office, including a medical office	C1	C2	C3	C4	CM
Personal service shop	C1	C2	C3	C4	CM
Pet care establishment (see s. 3.8)			C3	C4	
Place of entertainment	C1		C3	C4	CM
Private club	C1		C3	C4	CM
Recreation facility	C1		C3	C4	
Restaurant	C1	C2	C3	C4	CM
Retirement Home /Long Term Home Care Facility					CM
Retail store	C1	C2	C3	C4	CM
Service shop	C1		C3	C4	CM
Shopping center				C4	

Uses	Zones where Permitted				
	C1	C2	C3	C4	CM
Studio	C1	C2	C3	C4	CM
Veterinary clinic	C1		C3	C4	
Wayside pit or quarry (see s. 3.27)			C3	C4	
Accessory Uses ⁽¹⁾					
Accessory buildings or structures and accessory uses (see s. 3.1)	C1 ⁽¹⁾	C2 ⁽¹⁾	C3 ⁽¹⁾	C4 ⁽¹⁾	CM
Accessory dwelling units (see s. 3.2)	C1 ⁽¹⁾				CM
Outside display and sales area			C3 ⁽¹⁾	C4 ⁽¹⁾	
Outside storage			C3 ⁽¹⁾	C4 ⁽¹⁾	
Renewable energy system (see s. 3.15)	C1 ⁽¹⁾	C2 ⁽¹⁾	C3 ⁽¹⁾	C4 ⁽¹⁾	

(1) Denotes uses that are only permitted accessory to or in conjunction with a permitted *principal use*.

(2) Existing Single Detached Dwellings outside of settlement areas within Commercial 'C3' Zones, and additions and alterations are permitted and are subject to the setbacks and lot coverage regulations of the Rural Residential 'RuR' zone. (By-Law No. 2022-67)

7.3 REGULATIONS

In the zones identified in Section 7.1, no person shall use or permit the use of any lot or erect, alter or use any building or structure for any purpose except in accordance with the regulations in Table 17.

**Table 17: Regulations for Permitted Uses in Commercial Zones
(By-Law No. 2021-70)**

Regulation		Zone Requirements				
		C1 ^{(1),(2)}	C2	C3	C4	CM
Minimum lot area		-	500m ²	750m ²	900m ²	-
Minimum lot frontage		-	15m	25m	30m	-
Minimum front yard	Adjoining Regional Road 14 or 20	-	6m	9m		3m
	Other	6m				
Minimum exterior side yard	Adjoining Regional Road 14 or 20	-	6m		3m	
	Other	6m				
Minimum interior side yard	Adjoining a lot in a Residential Zone	3m	5m	9m		4.5m of 50% of Building Height whichever is greater
	Other	-	3m			
Minimum rear yard	Adjoining a lot in a Residential Zone	6m	6m	9m		9m or 50% of Building Height whichever is greater
	Other					
Maximum lot coverage		-	45%	50%		-
Minimum height		2 storeys		-		-
Maximum height		15m	10m		15m	
Minimum landscaped open space		-	20%	10%		-
Maximum outside storage		-		25% of lot area ⁽³⁾		Not Permitted
Maximum gross leasable floor area	Per commercial use	-	280m ²	-		-
	Total % of lot area		45%	50%		50% ⁽⁴⁾

(1) An apartment dwelling in the C1 Zone shall be permitted as an exclusive *principal use* of a main building or shall be located above the first storey within a main building containing a permitted non-residential *principal use* on the ground floor, and shall be subject to the minimum lot area, minimum separation distance between dwellings on the same lot and minimum amenity area requirements of the RH Zone in accordance with Section 6.3, Table 15. All other requirements of the C1 Zone shall apply.

(2) The maximum number of accessory dwelling units on a lot in the C1 Zone shall not exceed 1 dwelling unit per 120m² of lot area.

(3) Outside storage for purposes other than outside display and sales areas on the lot shall be located in a rear yard or side yard and screened from view from public streets and adjacent lots.

(4) Dwelling Units may be permitted on the ground floor provided they do not occupy more than 50% of the ground floor of the building and provided no portion of the dwelling unit abuts the front wall of the building.

12. THAT, all other provisions of Zoning By-law 2017-70 as amended continue to apply.
13. THAT, the Clerk of the Township of West Lincoln is hereby authorized to effect any minor modifications or corrections to the By-law of a descriptive, numerical or grammatical nature as may be deemed necessary after passage of this By-law.
14. THAT, this By-law shall become effective from and after the date of passing thereof.

**READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS XX
DAY OF XX, 2024.**

MAYOR CHERYL GANANN

**JUSTIN PAYLOVE
ACTING DIRECTOR OF LEGISLATIVE SERVICES/CLERK**

DRAFT

EXPLANATION OF THE PURPOSE AND EFFECT OF BY-LAW NO. 2024-XX

The Township's Comprehensive Zoning By-law 2017-70 was passed by the Council of the Corporation of the Township of West Lincoln on June 26, 2017. This By-law amends Zoning By-law 2017-70, as amended, to address issues and opportunities that have become apparent during implementation.

A Public Meeting was held on _____ and _____ members of the public provided oral comments. _____ written comments were additionally received. All comments received were evaluated by Staff and Council through their decision.

File: 1601-005-24
Township of West Lincoln

DRAFT

DATE: July 15, 2024

REPORT NO: PD-31-2024

SUBJECT: **Technical Report - Zoning By-Law Amendment (Temporary Use By-Law) Frank and Janna Bulk, Garden Suite Application – 4961 Canborough Road- File No. 1601-006-24**

CONTACT: Madyson Etzl, Senior Planner
Gerrit Boerema, Manager of Planning

OVERVIEW:

- An application for a Temporary Use By-Law has been submitted by Frank and Janna Bulk to permit a Garden Suite.
- The applicants are requesting to temporarily permit a modular home on their property located at 4961 Canborough Road. Refer to Attachment 1 – Location Map.
- The subject property is approximately 0.96 hectares (2.36 acres) in size and is designated as Natural Heritage System and within the Hamlet Settlement Area of Wellandport in the Township’s Official Plan.
- The property is zoned Environmental Protection ‘EP’ Environmental Conservation ‘EC’ and Residential Low Density ‘R1A’ in the Township’s Zoning By-law. The Garden Suite is proposed within the ‘R1A’ zone.
- The applicants are requesting permission to place a Garden Suite temporarily for a maximum of 20 years to allow the applicants to live close to their family members whom reside on the property.
- The *Planning Act* under Section 39.1(1), Garden Suites can be permitted by Council as a temporary use for up to 20 years. As a condition of approval, Council requires the owners to enter into a Temporary Use Agreement.
- At the time of writing this report, Planning staff have not received any public comments.

RECOMMENDATION:

1. That, Technical Report PD-31-2024, titled “Technical Report – Application for Zoning By-Law Amendment (Temporary Use By-Law) – Frank and Janna Bulk, Garden Suite Application File No. 1601-006-24” dated July 15th 2024, be received; and,
2. That, a recommendation report be submitted to a future

Planning/Building/Environmental Committee meeting once a full staff and agency review has been completed.

ALIGNMENT TO STRATEGIC PLAN:

Theme 2 & 3

- Champion – Strategic, Responsible Growth
- Enrich – Strong Agricultural Legacy

BACKGROUND:

The purpose of this report is to provide technical information to Committee and Council for the Temporary Use Zoning By-law Application submitted by Frank and Janna Bulk to request the temporary use of a modular home on the property known municipally as 4961 Canborough Road. The Garden Suite being proposed is 67.6 square metres (728 square feet) in size approximately 4.2 metres wide by 15.8 metres long.

The temporary use provisions of the Planning Act, Section 39.1(1) and the Township's Official Plan (Section 18.4) permit Garden Suites on a temporary basis. The Township's Official Plan permits one accessory dwelling unit on privately serviced properties. Further, the Township's Zoning By-Law 2017-70, as amended, (Section 3.2.4) recognizes the maximum floor area permitted for a Garden Suite to be 100 square metres (1,076 square feet). As such, the applicants are proposing a modular home that is aligned with the Planning Act, Township's Official Plan and Zoning By-Law 2017-70, as amended.

As a result of the Pre-Consultation meeting on April 4th 2024, Planning Staff recommended a private servicing plan. This plan will ensure that the existing single detached dwelling and the proposed garden suite unit can be serviced appropriately. Staff have been informed that the Building Department received a septic application from Mike Parsons of Dirty Deeds Contracting Inc. on May 24th 2024 to repair the existing septic system and to include a new second septic bed in the backyard. The existing septic bed is currently located in the front yard. The septic permit and building permit can be issued once the zoning amendment and temporary use agreement is complete.

CURRENT SITUATION:

Township Staff have reviewed and are providing the relevant Provincial, Regional and Local policy surrounding Garden Suites below:

1. Provincial Policy Statement (PPS)

Garden Suites are not referred to within the PPS, though there are general housing policies that support a range of house types within a municipality. Section 1.4.3 states that planning authorities shall provide for an appropriate range and mix of housing options to meet the projected housing needs of current and future residents.

Additionally, it is the Planning Act that requires municipalities to include policies and regulations for Garden Suites. The Planning Act allows municipalities to pass by-laws

that will permit a temporary Garden Suite on a property for no more than 20 years. The Planning Act defines a “Garden Suite” as a one-unit detached residential structure containing a bathroom and kitchen facilities that is ancillary to an existing residential structure and that is designed to be portable. Section 39.1 of the Planning Act allows Council to require a Temporary Use Agreement between the persons residing in the Garden Suite and the Township that deals with such matters as the installation, maintenance, removal of the garden suite as well as, the period of occupancy for those named within the agreement.

As such, the proposed Garden Suite meets the Planning Act’s definition as it is a mobile home that will be portable, permitted for a temporary period, and will be ancillary to the existing residential dwelling. The mobile home that has been purchased is 67.6 square metres (728 square feet) in size, approximately 4.2 metres wide by 15.8 metres long. The applicants will be required to update the existing septic system on the property to accommodate the new mobile home. The applicants have reached out to a septic consultant who has proposed a new septic system that can accommodate the two dwellings.

Planning staff consider the application for a temporary Garden Suite to be consistent with the Provincial Policy Statement (PPS).

2. A Place to Grow – Provincial Growth Plan

Applications filed after June 16, 2006 must conform to the Provincial Growth Plan– A Place to Grow. Section 1.2.3 states that this Growth Plan shall be read in conjunction with the PPS and other provincial plans as defined in the Planning Act. The Growth Plan does not refer specifically to Garden Suites, although Section 2.2.6 states that municipalities need to address housing needs, as such, the Planning Act and the PPS will be the primary provincial policies that will apply for this application and Planning staff believe that the application conforms to the Growth Plan policies.

3. Greenbelt Plan

Applications must conform to the Greenbelt Plan if they fall within the designated Greenbelt Area provided in Schedule 1 of the Greenbelt Plan. Since the subject lands are outside the area designated in the Greenbelt Plan, the policies do not apply to this application.

4. Niagara Regional Official Plan (NOP)

Garden Suites are not specifically addressed in the NOP, instead the Region depends on the municipal official plan and zoning by-law to provide the policies and regulations pertaining to Garden Suites. As such, the following Township policies and regulations will apply for the garden suite as outlined in the Official Plan and Zoning Bylaw.

Section 4H in the Niagara Regional Official Plan speaks to Hamlets within the Niagara Region, and provide growth management policies for Hamlets for housing, social, cultural, and economic opportunities to support the hamlet community and agricultural and rural communities in Niagara Region.

Section 11 of the Niagara Official Plan states that the region supports and encourages a variety of housing types within the municipalities to serve a variety of people as they age through the life cycle and encourages municipalities to adopt these policies through their Official Plans and Zoning By-laws.

5. Township of West Lincoln Official Plan (OP)

The subject property is designated as within the Hamlet Settlement area of Wellandport and Natural Heritage System within the Township's Official Plan. Section 4 of the Township's Official Plan provides the following requirements for Garden Suites:

- i. *The unit shall only be used on a temporary basis in conjunction with an existing dwelling on the same lot;*
- ii. *The lot size/layout in terms of accommodating the garden suite without unreasonable loss of private outdoor amenity area;*
- iii. *Compatibility of the garden suite with the surrounding neighborhood in terms of general form, privacy, shadowing and separation distance;*
- iv. *Adequacy of site access and on-site parking;*
- v. *The unit is not placed in the front yard of the lot or the required front yard as established by the Zoning By-law;*
- vi. *No additional access is provided to the lot from a public road;*
- vii. *Placement of the unit is not exclusively removed from the existing dwelling;*
- viii. *The proposed site is capable of accommodating an approved septic and water supply system as determined by the Township of West Lincoln, or verification that adequate municipal services can be provided on this lot.*
- ix. *The location of such unit shall be in accordance with the Minimum Distance Separation Formulas where the use is proposed near any livestock operation.*
- x. *The main dwelling unit and the proposed garden suite are clustered in the same general location on the property.*

The following is Planning Staff's observations in relation to the above noted policies:

- i. The proposed Garden Suite must be removed after it has served its purpose. As such, the use will be temporary in nature.
- ii. The property is 0.96 hectares (2.36 acres) in size and still provides adequate outdoor amenity area.
- iii. The Garden Suite will not adversely impact the surrounding neighborhood (due to the fact that it is located within close proximity to the existing dwelling and shop and complies with all the required setbacks of an accessory building within the Low density residential 'R1A' zone.
- iv. The Garden Suite will be accessed by the existing driveway and on-site parking will be provided.
- v. The Garden Suite will not be placed in the front yard or in front of the existing dwelling as established by the Zoning By-law. It is setback 31.7 metres from the front lot line, which is the same as the existing dwelling front yard setback.
- vi. No additional access will be provided to the lot from a public road.
- vii. The Townships Official Plan permits one accessory dwelling unit per property,

- either in a dwelling or in an accessory building, such as a Garden Suite like this application.
- viii. The subject lands are not currently capable of providing the required septic needs of the Garden Suite, however, there is room on the property to accommodate a new septic system. As such, the applicants have proposed a new septic system and bed in the rear yard that will be accommodating both of the dwellings.
 - ix. Minimum Distance Separation has been reviewed and the Garden Suite unit is within compliance.

Planning staff consider the continued residential use and the use of a temporary Garden Suite on the subject property meets the intent of the Township’s Official Plan.

6. Township of West Lincoln Zoning By-Law (ZBL)

The subject property is zoned Environmental Protection ‘EP’ Environmental Conservation ‘EC’ and Residential Low Density ‘R1A’ in the Townships Zoning By-law. The low density residential zone allows for a single detached dwelling, accessory buildings, and a maximum of one accessory dwelling unit.

The Low Density Residential zone ‘R1A’ permits a Garden Suite on the property as an accessory residential use; subordinate to the main dwelling. As an accessory building, the location of the Garden Suite is subject to the setbacks outlined in Section 3.1 of the Township’s Zoning Bylaw 2017-70, as amended.

Regulation	Required Setbacks	Proposed Setbacks
Interior side lot line setback	1.2 metres	1.2 metres
Interior side lot line setback	1.2 metres	35.00 metres
Rear lot line setback	1.2 metres	162.2 metres
Minimum setback form main building	1.5 metres	3.3 metres
Minimum Setback to front lot line	31.7 metre No closer to the front lot line than the main building	31.7 meter Located in the Side yard behind the front wall of main building
Maximum Lot Coverage	The lot coverage shall not exceed the 8% for all buildings and structures	2% total lot coverage with dwelling and garden suite
Maximum number of accessory buildings	2	1

Additionally, the Garden Suite is subject to specific regulations as outlined in Section 3.2.4 of the Township’s Zoning Bylaw 2017-70, as amended. The provisions permit a maximum of one Garden Suite on a lot, with a maximum floor area of 100 square metres (1,076 square feet), and must be accessed through the same driveway that provides access to the main dwelling.

The location of the proposed garden suite will be located outside of the Environmental

Protection Zone on the subject property. The Environmental Protection zone is located towards the north of the property. The location of the proposed garden suite has been evaluated by Niagara Peninsula Conservation Authority Technical Staff and they have no concerns with the proposed location of the Garden Suite.

As such, the proposed Garden Suite will maintain the required maximum floor area of being only 67.6 square metres (728 square feet), and will be accessed from the existing driveway. Further, the Garden Suite is proposed to be located to the west of the single detached dwelling on the property, and will also be located approximately 31.7 metres from the front property line. Planning Staff consider the application for a Zoning By-law Amendment to permit a Temporary Garden Suite conforms to the primary objectives of the Residential and Environmental Protection Zoning regulations on the subject property.

FINANCIAL IMPLICATIONS:

A \$5,000.00 security deposit will be obtained as part of this Temporary Use application. This will be held by the Township until the temporary structure is removed at the end of the 20-year period or when the trailer is no longer needed. This money is held as security to ensure the use is removed after it is no longer needed.

Discussions with the Finance Department have also identified that the Garden Suite will be assessed by MPAC (Municipal Property Assessment Corporation) and will then be included as part of the property taxes charged for the period of time that the mobile home is on the property.

INTER-DEPARTMENTAL COMMENTS:

Notice of Public Meeting was circulated to all relevant agencies on June 11th 2024. At the time of writing this report, the Township's Building Department and Septic Inspector have yet to provide comments on the application.

The Township's Public Works Department have reviewed the proposed application and have no objections.

The NPCA requested a review fee of \$1,695.00 on June 24th to further evaluate the subject lands and the proposed garden suite to determine if the proposed garden suite would be located outside of the evaluated wetlands that exist on the property. After technical staff did a further review it was determined that based on NPCA's terrain mapping the NPCA does not have a flooding concern with the location of the proposed garden suite. NPCA does note that the floodplain layer on our mapping is a screening tool, and a detailed survey may be required to establish the floodplain, in the future. In this case the NPCA's terrain, contours, and hatching all show the structure outside the floodplain and will not require a topographic survey.

As such the NPCA does not have an objection to File No. 1601-006-24 and will not require a work permit for the garden suite. Should any future development be proposed on the subject property NPCA review and approval will be required.

The Niagara Region provided comments which state that staff of the Growth Strategy and Economic Development Department does not object to the proposal and is satisfied that the proposal is consistent with the Provincial Policy Statement, and is in conformity to Provincial plans and the Niagara Official Plan, subject to any local considerations, including private servicing.

PUBLIC COMMENTS:

A Notice of Public Meeting was circulated to all residents within a 120 metre radius of the property on June 11th 2024. The notice was posted to the Township’s website and a yellow sign was also posted on the subject property on June 14th 2024.

Planning staff have received no public comments relating to the proposed application at the time of writing this report.

CONCLUSION:

Township staff have completed a preliminary review of this application against the applicable planning policy. Township staff believe that the garden suite can be permitted subject to changing the zoning on the subject property to include a site specific provision which will permit the garden suite for 20 years. The new zone will be Residential Low Density with a site specific provision.

A future staff report will provide a recommendation to Planning/Building/Environmental Committee for this application following input received through the public meeting process.

Attachments:

- 1. Location Map
- 2. Site Sketch
- 3. Septic System Site Plan
- 4. Agency Comments

Prepared & Submitted by:

Approved by:



Madyson Etzl
Senior Planner

Gerrit Boerema
Manager of Planning



Location Map
4961 Canborough Road

Legend

- ZoneBoundary
- Subject Property

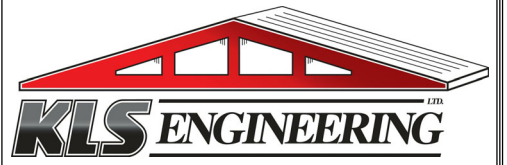
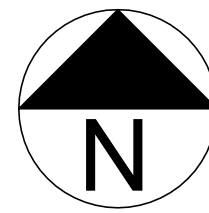
0 12.5 25 50 Meters

Attachment No. 2 to PD-31-2024

4961 CANBOROUGH ROAD - WELLANDPORT, ON.

LOT AREA	2.37 AC	
ZONING	R1A - RESIDENTIAL LOW DENSITY	
ROLL NUMBER	2602-020-007-14911	
ZONE PROVISIONS	R1A - RESIDENTIAL	PROPOSED
MIN. SIDE YARD	1.2 m	1.2 m
MIN. TO MAIN BLDG	1.5 m	3.2 m
MIN. FRONT YARD	31.9 m	31.9 m
MIN. REAR YARD	1.2 m	162.0 m
MAX. BUILDING HEIGHT	5.0 m	4.1 m
BLDG FOOTPRINT	67.6 m ²	(728 ft ²)

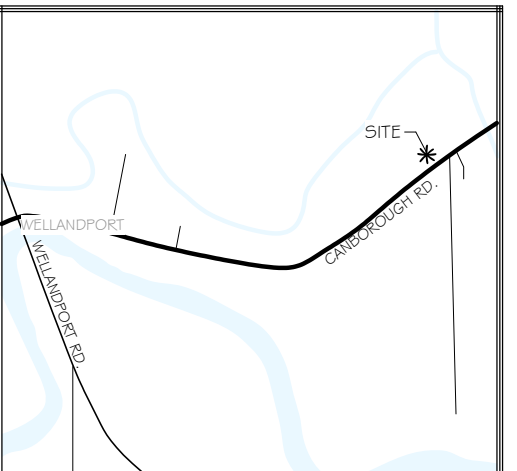
IDENTIFIED USING THE TOWNSHIP OF WEST LINCOLN ZONING BY-LAW No. 2017-70 & GIS MAPPING



1333 HIGHWAY #3
DUNNVILLE, ONTARIO
N1A 2W7
phone: (905) 774-4307

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ADDED MEASUREMENT	4	JUNE 11/24	BB
ISSUED FOR PERMIT	3	MAY 31/24	BB
REV'D AS PER MARKUP	2	NOV. 10/22	BB
ISSUED FOR REVIEW	1	AUG. 15/22	BB
PRINTS ISSUED/REVISIONS	NO.	DATE	BY

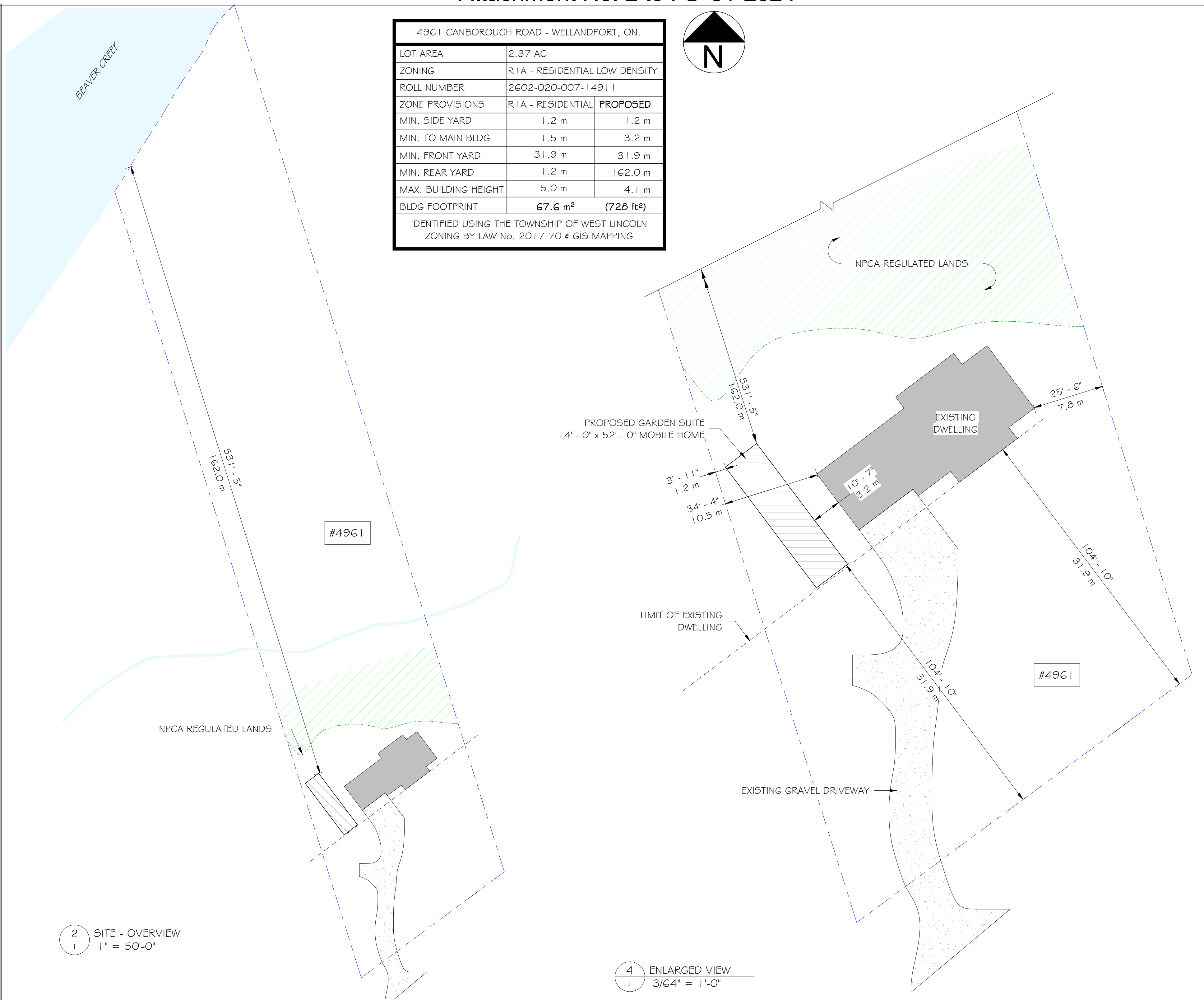
DARREN FOUSERT
SITE PLAN
4961 CANBOROUGH ROAD,
WELLANDPORT, ON.,
LOR 2JO

DRAWING
SITE PLAN

SCALE As indicated F3-24-169

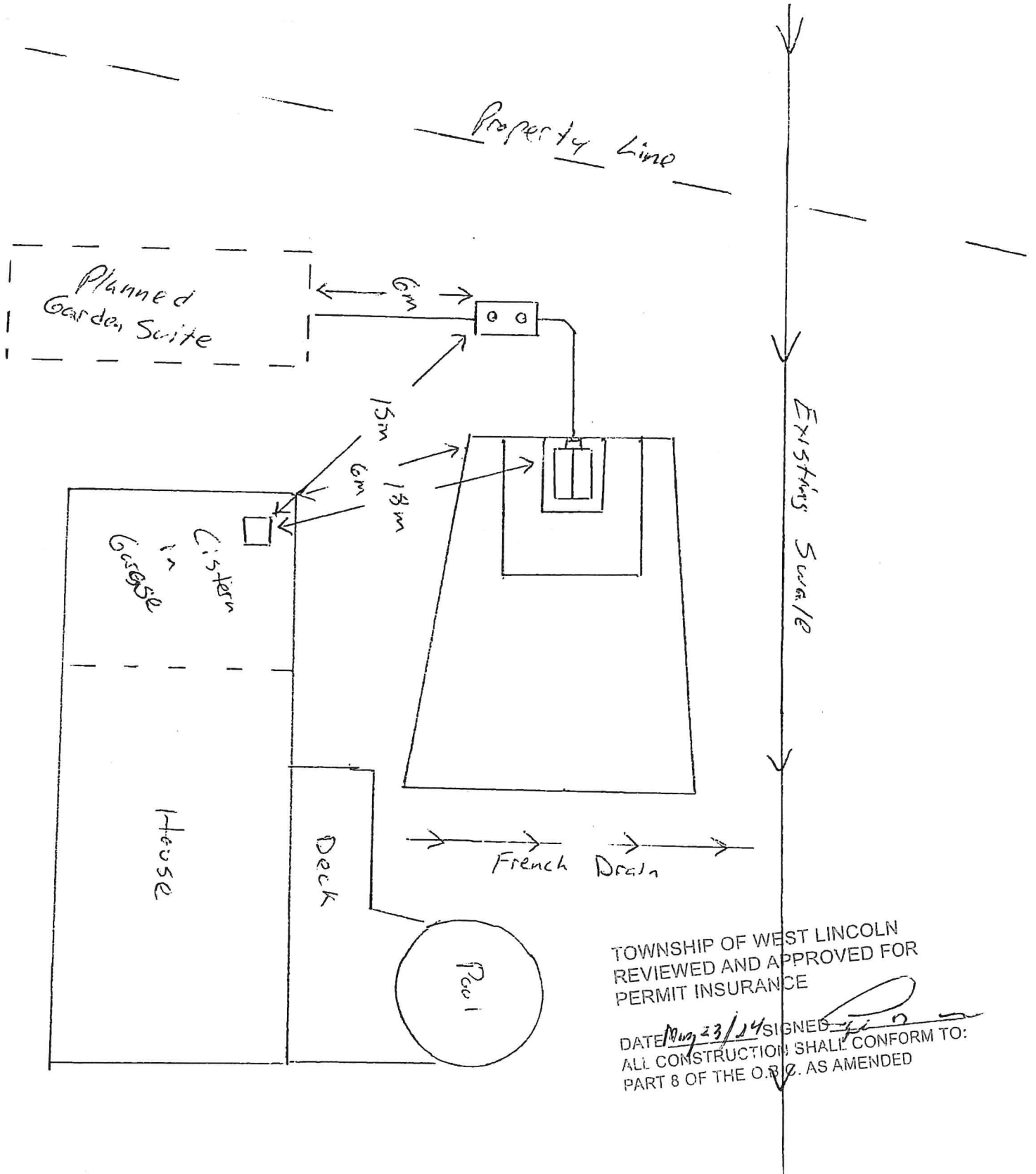
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DRAWN BY B. BENNETT
DATE MAY 21, 2024
SHEET 1 OF 1
DRAWING NUMBER C-1



2 SITE - OVERVIEW
1" = 50'-0"

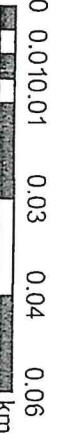
4 ENLARGED VIEW
3/64" = 1'-0"



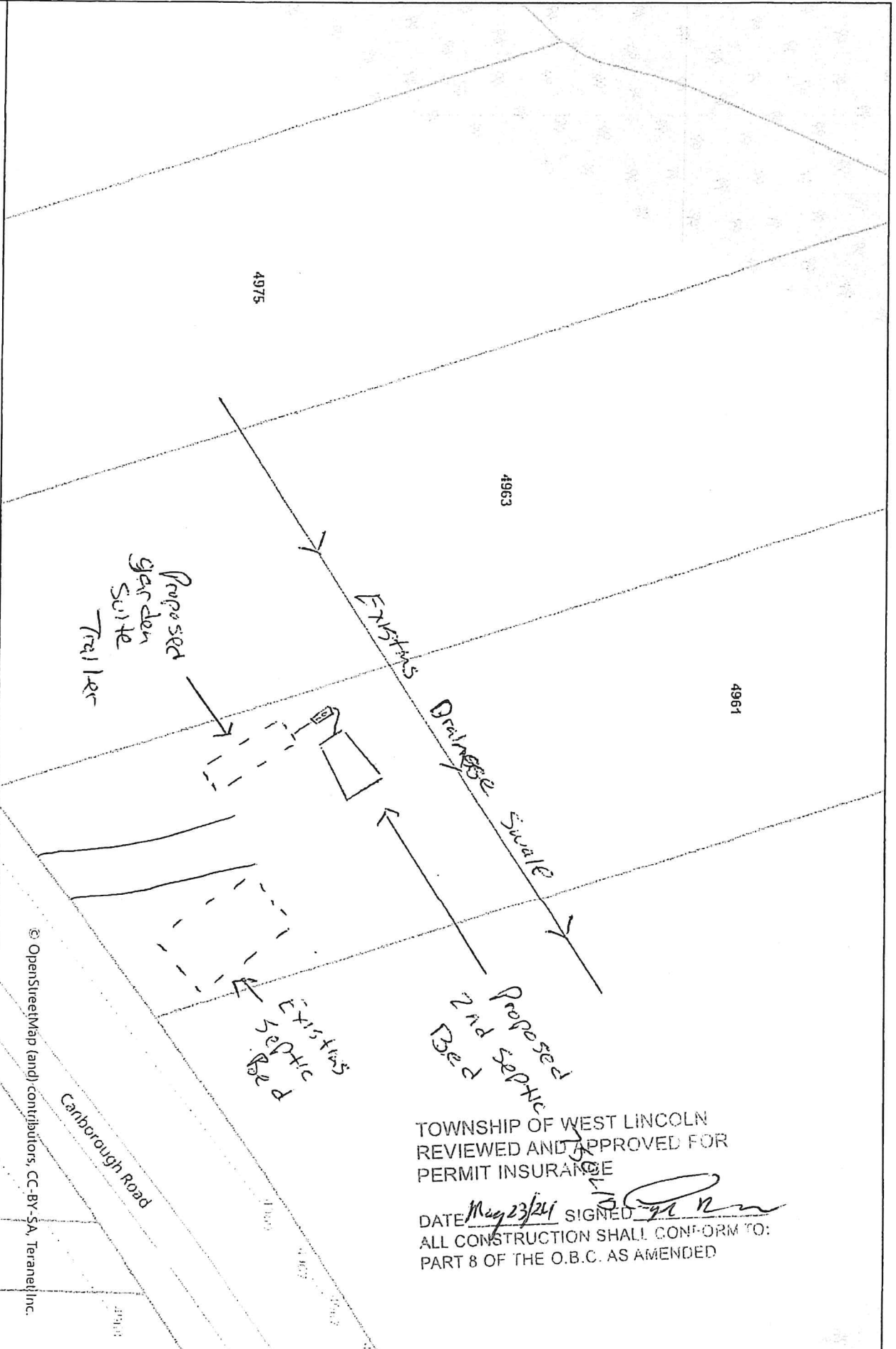
TOWNSHIP OF WEST LINCOLN
REVIEWED AND APPROVED FOR
PERMIT INSURANCE

DATE Aug 23/24 SIGNED [Signature]
ALL CONSTRUCTION SHALL CONFORM TO:
PART 8 OF THE O.S.P. AS AMENDED

Date: 2024-05-18 Time: 7:25 PM



Legend
Address Points

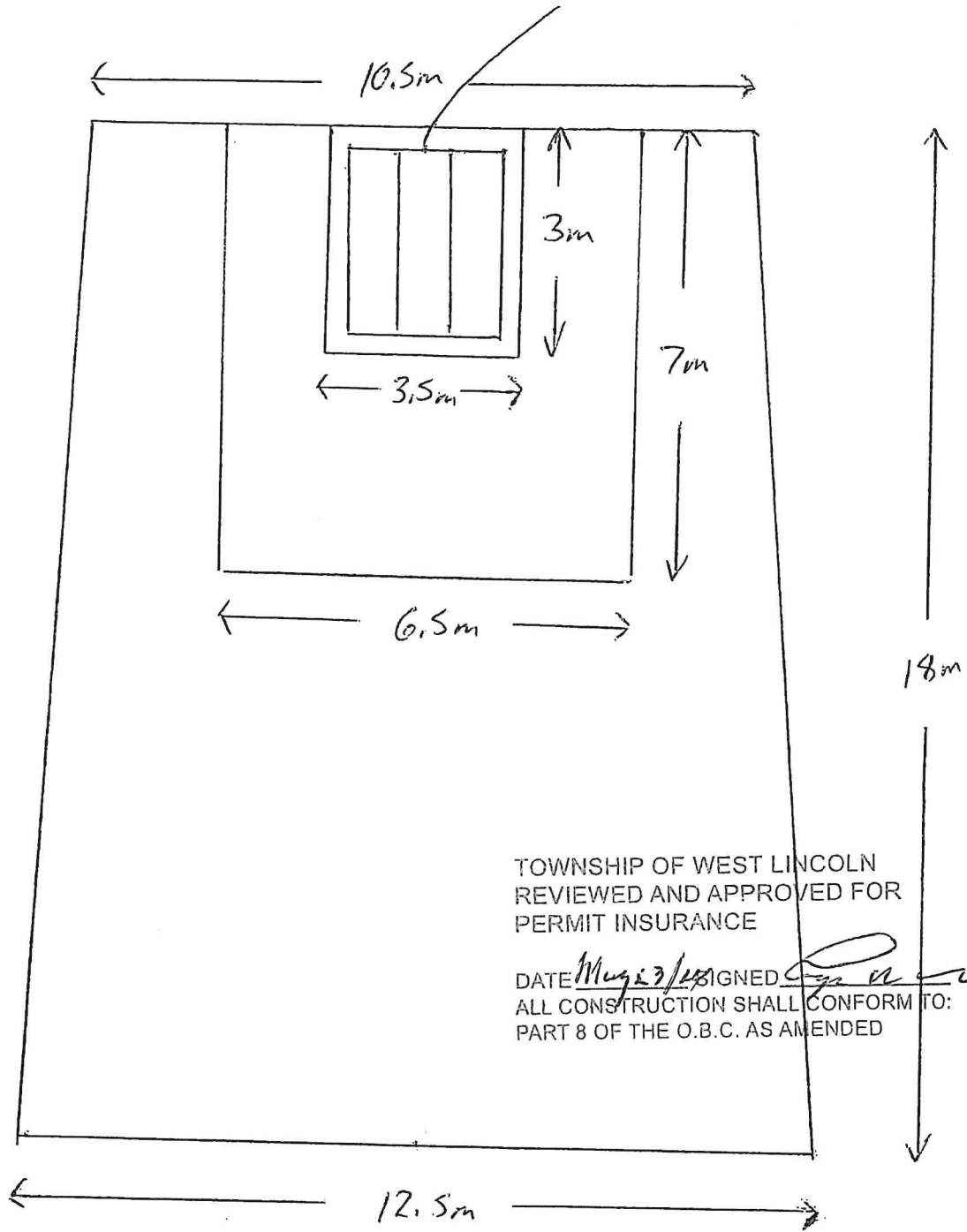


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TOWNSHIP OF WEST LINCOLN
REVIEWED AND APPROVED FOR
PERMIT INSURANCE

DATE May 23/24 SIGNED [Signature]
ALL CONSTRUCTION SHALL CONFORM TO:
PART 8 OF THE O.B.C. AS AMENDED

Raised Filter Bed Top View

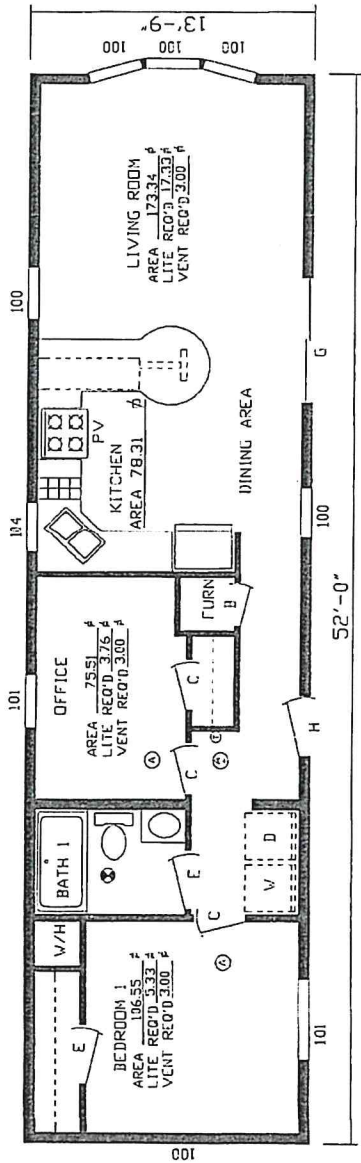


TOWNSHIP OF WEST LINCOLN
REVIEWED AND APPROVED FOR
PERMIT INSURANCE

DATE May 23/2018 SIGNED [Signature]
ALL CONSTRUCTION SHALL CONFORM TO:
PART 8 OF THE O.B.C. AS AMENDED

4 Runs of 3" PVC perforated
pipe 2m long each Run

THE SHOWN DESIGN HAS BEEN REVIEWED AND FOUND TO BE IN ACCORDANCE WITH THE REQUIREMENTS OF THE NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) AND THE NATIONAL ELECTRICAL CODE (NEC) AND THE NATIONAL MECHANICAL CODE (NMC) AND THE NATIONAL PLUMBING CODE (NPC) AND THE NATIONAL GAS CODE (NGC) AND THE NATIONAL BUILDING CODE (NBC) AND THE NATIONAL ENERGY CODE (NEC) AND THE NATIONAL SAFETY CODE (NSC) AND THE NATIONAL HEALTH AND SAFETY CODE (NHSC) AND THE NATIONAL ENVIRONMENTAL CODE (NEC) AND THE NATIONAL TRANSPORTATION CODE (NTC) AND THE NATIONAL COMMUNICATIONS CODE (NCC) AND THE NATIONAL INFORMATION TECHNOLOGY CODE (NITC) AND THE NATIONAL SECURITY CODE (NSC) AND THE NATIONAL DEFENSE CODE (NDC) AND THE NATIONAL AERONAUTICS AND SPACE CODE (NASA) AND THE NATIONAL MARITIME CODE (NMC) AND THE NATIONAL AVIATION CODE (NAC) AND THE NATIONAL SPACE CODE (NSC) AND THE NATIONAL OUTER SPACE CODE (NOSC) AND THE NATIONAL SPACE ACTIVITY CODE (NSAC) AND THE NATIONAL SPACE ENVIRONMENT CODE (NSE) AND THE NATIONAL SPACE WEATHER CODE (NSWC) AND THE NATIONAL SPACE DEBRIS CODE (NSDC) AND THE NATIONAL SPACE TERRORISM CODE (NSTC) AND THE NATIONAL SPACE LAW CODE (NSLC) AND THE NATIONAL SPACE POLICY CODE (NSPC) AND THE NATIONAL SPACE SECURITY CODE (NSSC) AND THE NATIONAL SPACE STANDARDS CODE (NSSC) AND THE NATIONAL SPACE TRAINING CODE (NSTC) AND THE NATIONAL SPACE RESEARCH CODE (NSRC) AND THE NATIONAL SPACE EDUCATION CODE (NSE) AND THE NATIONAL SPACE OUTREACH CODE (NSOC) AND THE NATIONAL SPACE COOPERATION CODE (NSCC) AND THE NATIONAL SPACE PARTNERSHIP CODE (NSPC) AND THE NATIONAL SPACE AGREEMENT CODE (NSAC) AND THE NATIONAL SPACE TREATY CODE (NSTC) AND THE NATIONAL SPACE CONVENTION CODE (NSC) AND THE NATIONAL SPACE CHARTER CODE (NSC) AND THE NATIONAL SPACE DECLARATION CODE (NSDC) AND THE NATIONAL SPACE TREATY CODE (NSTC) AND THE NATIONAL SPACE CONVENTION CODE (NSC) AND THE NATIONAL SPACE CHARTER CODE (NSC) AND THE NATIONAL SPACE DECLARATION CODE (NSDC)



Reviewed to the Canadian standards.
NTA is a subsidiary of the International Code Council.

2/4/20
REVISION

MODEL 5614 2B 1BA

FAIRMONT HOMES LLC

2181 EAST MARKET STREET, NAPPANEE, INDIANA, USA 46550

Scale: NTS Date: 2/20/18 Name: **BJA**

Proprietary & Confidential

MODEL NUMBER: 147029L

FLOOR PLAN

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- NOTES:
- WALL HEIGHT 8'-0"
 - INTERIOR WALL THICKNESS 3 1/2" OR 4 1/2"
 - EXTERIOR WALL THICKNESS 6 1/2"
 - WINDOWS/DOORS MAY BE ADDED OR RELOCATED IN THE ROOM OR CAN BE SUBSTITUTED WITH ALTERNATE WINDOW/S AND/OR DOOR/S BUT MUST SATISFY MINIMUM LIGHT, VENT, SAFETY GLASS AND EGRESS REQUIREMENTS

NOTE: REFERENCE WINDOW AND DOOR SCHEDULE FOR ALL WINDOW AND DOOR SPECIFICATIONS

Ⓢ SMOKE/CO ALARM



Growth Strategy and Economic Development

1815 Sir Isaac Brock Way, Thorold, ON L2V 4T7
905-980-6000 Toll-free:1-800-263-7215

Via Email Only

July 2, 2024

Regional File Number: PLZBA202400721

Madyson Ettl
Senior Planner
Township of West Lincoln
318 Canborough Street
Smithville, ON L0R 2A0

Dear Ms. Ettl:

Re: Regional and Provincial Comments
Application Type: Temporary Use Zoning By-law
Town File Number: 1601-006-24- 4961
Applicant: Janna and Frank Bulk
Agent: Darren Fousert
Location: 4961 Canborough Road, West Lincoln

Staff of the Growth Strategy and Economic Development Department reviewed the materials that were provided with the circulation of the above-noted Temporary Use By-law application for the property municipally known as 4961 Canborough Road in the Township of West Lincoln (“subject lands”).

The application proposes to temporarily permit a 67 square metre mobile home (garden suite) on the property zoned Rural Residential for a maximum of 20 years.

The following comments are offered from a Provincial and Regional perspective to assist Council with its consideration of the application.

Provincial and Regional Policies

The subject property is located within a Rural Settlement Area in accordance with the Provincial Policy Statement and A Place to Grow: Growth Plan for the Greater Golden Horseshoe. The Niagara Official Plan, 2022 (NOP) designates the property as being within the Rural Settlement of Wellandport. Rural settlements are to be the focus of rural development outside of urban area boundaries and should be planned to encourage residential infill development that builds on the rural character and characteristics of the surrounding area to ensure there is adequate amenities to serve the needs of rural residents, area businesses and the surrounding nearby agricultural community.

The NOP outlines that rural settlements shall be the focus of development outside of urban area boundaries. Development within rural settlements is to be planned to ensure there is adequate amenities to serve the needs of area businesses, rural residents and the surrounding agricultural community; additionally, a portion of rural employment is to be planned within rural settlements to support the surrounding agricultural community.

Under the NOP, rural settlements are to be serviced by sustainable private water and wastewater treatment systems.

As such, Regional staff offers no objection to the proposal subject to the comments below, and to the Township's satisfaction in relation to private servicing.

Archaeological Potential

The PPS and NOP provide direction for the conservation of significant cultural heritage and archaeological resources. Specifically section 2.6.2 of the PPS and Policy 6.4.2.1 of the NOP state that development and site alteration shall not be permitted on lands containing archaeological resources or areas of archaeological potential unless significant archaeological resources have been conserved or the land has been investigated and cleared or mitigated following clearance from the Province.

According to Schedule K of the NOP, the subject land is located within the mapped 'Area of Archaeological Potential'. Regional Archaeological Management Plan guidelines indicate that an archaeological assessment for the proposed development can be waived as the proposed temporary manner of construction will result in limited ground disturbance. This includes any additional/expanded septic systems required to service the proposed temporary accessory structure. In lieu of an assessment, the following warning clause is provided to the owner should any resources be uncovered through construction works:

"If deeply buried or previously undiscovered archaeological remains/resources are found during development activities on the subject lands, all activities stop immediately. If the discovery is human remains, contact the Niagara Regional Police Service and coroner to secure the site. If the discovery is not human remains, the area must be secured to prevent site disturbance. The project proponent must then follow the steps outlined in the Niagara Region Archaeological Management Plan: Appendix C.

<https://www.niagararegion.ca/projects/archaeological-managementplan/default.aspx>"

Natural Heritage

The subject property is impacted by the Region's Natural Environment System (NES), consisting of the Beaver Creek West Lincoln Wetland Complex (PSW), and Permanent/Intermittent Stream (and its riparian /shoreline area). NOP Policy 3.1.9.8.1 typically requires the completion of an Environmental Impact Study (EIS) when development or site alteration is proposed on lands adjacent to natural heritage features

to demonstrate that there will be no negative impact on the features or their ecological function.

However, NOP policy 3.1.9.8.2 states that EIS requirements can be scoped if the proposed development is minor and is not anticipated to have a negative impact on the NES. Since the proposed work is on the far side of intervening existing development from the NES features, staff are satisfied that the proposed development will be minor and not have a negative impact on the NES, provided that best management practices are implemented during construction. The applicant should be advised that these practices should be implemented as part of the future construction works.

As such, staff offer no objection to the zoning by-law amendment application from a Natural Heritage perspective.

Regional Road

The subject property has frontage along Regional Road 63 (Canborough Road). This section of road meets the designated road allowance of 26.2 meters as identified in the NOP. As such, staff note no additional road widening is required at this time.

Regional Road, Entrance and Permit Requirements

The site currently has an existing entrance to Regional Road 63. No additional entrances will be permitted. If there are any changes to the existing entrance, drawings are to be provided through the permitting process. The applicant/owner should be aware of the following permits that are required with respect to entrances and works within the Regional Road Allowance:

- Prior to any construction/work taking place within the Regional road allowance, a Regional Construction, Encroachment, and Entrance Permit must be obtained from the Transportation Services Division, Public Works Department.
- The placement of any sign, notice or advertising device within 20 metres of the centerline of the Regional Road will require a Regional Sign permit.
- Permit applications can be made through the following link:
www.niagararegion.ca/living/roads/permits/default.aspx

Regional Bicycle Network

The subject property has frontage along a road which is designated as part of the Regional Niagara Bicycling Network. If the bicycle routes are currently not established and identified with signage, it is the intent of the Region to make provisions for doing so when an appropriate opportunity arises. This may involve additional pavement width, elimination of on-street parking, etc.

Waste Collection

July 2, 2024

Niagara Region provides curbside waste collection for developments that meet the requirements of Niagara Region's Waste Collection Policy. The subject property is eligible to receive Regional curbside waste collection provided that the owner brings the waste to the curbside on the designated pick-up day, the current collection limits would remain the same for the property.

Conclusion

Staff of the Growth Strategy and Economic Development Department does not object to the proposal and is satisfied that the proposal is consistent with the Provincial Policy Statement, and is in conformity to Provincial plans and the Niagara Official Plan, subject to any local considerations, including private servicing.

Please send copies of the staff report and notice of the Town's decision on these applications. If you have any questions related to the above comments, please contact me at connor.wilson@niagararegion.ca.

Kind regards,



Connor Wilson
Development Planner

cc: Pat Busnello, MCIP, RPP, Manager of Development Planning, Niagara Region
Adam Boudens, M.Sc. Senior Environmental Planner, Niagara Region
Phillipe Biba, Development Approvals Technician, Niagara Region

From: Madyson Ettl
Sent: July 10, 2024 10:24 AM
To: Madyson Ettl
Subject: FW: NPCA comments regarding - Temporary Garden Suite (4961 Canborough Road) - File No. 1601-006-24
Attachments: [Regulated Land Map - 4961 Canborough Road - RR 63.pdf](#)

Good afternoon Maddy,

Thank you so much for this email!

Administration have not processed a payment for the review of the planning application related to the Temporary Garden Suite (4961 Canborough Road).

Our admin assistant has recently retired, which may have delayed administration confirming that this payment was received.

I appreciate you reaching out to the applicant for the review fee.

Technical staff have reviewed the formal documents provided for the Temporary Garden Suite (4961 Canborough Road) - File No. 1601-006-24 and have indicated that based upon NPCA's terrain mapping the NPCA does not have a flooding concern with the location of the proposed garden suite.

NPCA does note that the floodplain layer on our mapping is a screening tool, and a detailed survey may be required to establish the floodplain, in the future. In this case the NPCA's terrain, contours, and hatching all show the structure outside the floodplain and will not require a topographic survey.

As such the NPCA does not have an objection to File No. 1601-006-24 and will not require a work permit for the garden suite.

Should future development be proposed on the subject property NPCA review and approval will be required.

Best,
Meghan



Meghan Birbeck (MS)
Watershed Planner

Niagara Peninsula Conservation Authority (NPCA)
3350 Merrittville Highway, Unit 9, Thorold, Ontario L2V 4Y6

905.788.3135 Ext 278

www.npca.ca

mbirbeck@npca.ca

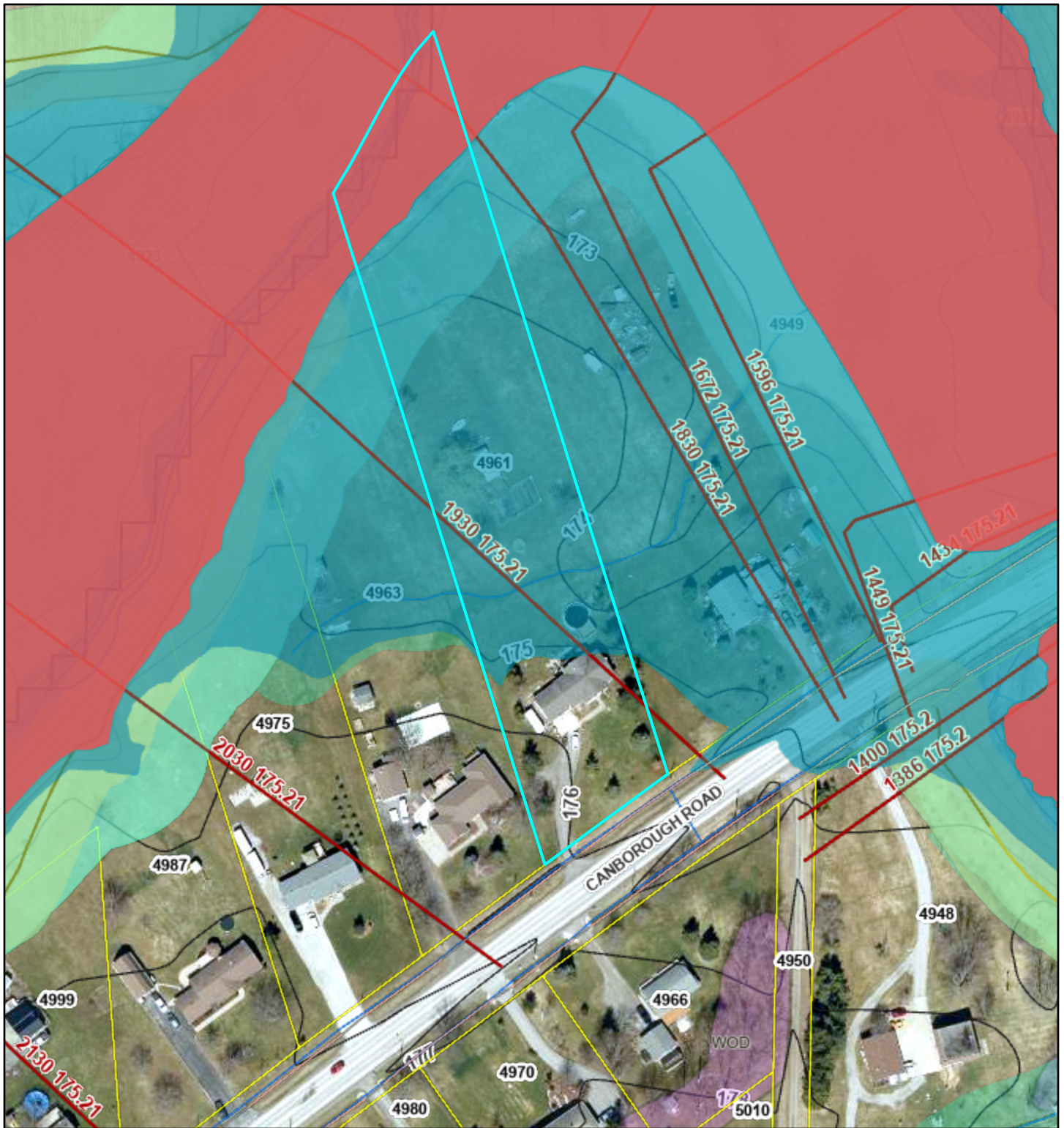
Our working hours may be different. Please do not feel obligated to reply outside

of your working hours. Let's work together to help foster healthy work-life boundaries.

	<p>Madyson Ettl</p> <p>Senior Planner</p> <p>Tel: 905-957-3346 ext. 5126 Email: metzl@westlincoln.ca Web: www.westlincoln.ca</p> 
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Regulated Land Map - 4961 Canborough Road / RR 63



7/3/2024, 1:30:23 PM

1:2,257

SWOOP 2020 NPCA

- Red: Band_1
- Green: Band_2
- Blue: Band_3

LIO - Wetland DRAFT

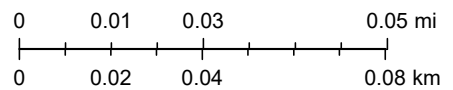
■ Evaluated-Provincial

Roads

■ NPCA APPROXIMATE REGULATION LANDS

■ SHORELINES Enhance Local Feature Type Shoreline

— Waterbody - River



NPCA, Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

From: Jennifer Bernard
Sent: June 17, 2024 4:15 PM
To: Madyson Ettl
Subject: RE: Notice of Public Meeting - Temporary Garden Suite (4961 Canborough Road) - File No. 1601-006-24

Hi Maddy,

I have no comments to provide on this proposal for a temporary garden suite.

Thanks,
Jenn

Our working hours may be different. Please do not feel obligated to reply outside of your working hours. Let's work together to help foster healthy work-life boundaries.

	<p>Jennifer Bernard, C.E.T.</p> <p>Coordinator, Engineering Services</p> <p>Tel: 905-957-3346 ext 6732 Email: jbernard@westlincoln.ca Web: www.westlincoln.ca</p> <p>   </p>
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From: Madyson Ettl <metzl@westlincoln.ca>
Sent: June 11, 2024 4:30 PM
To: Development Planning Applications <devtplanningapplications@niagararegion.ca>; Wilson, Connor <Connor.Wilson@niagararegion.ca>; Meghan Birbeck <mbirbeck@npca.ca>; Gerrit Boerema <gboerema@westlincoln.ca>; Brian Treble <btreble@westlincoln.ca>; Dunsmore, Susan <Susan.Dunsmore@niagararegion.ca>; Bureau, Stephen <Stephen.Bureau@niagararegion.ca>; Scholten, Yves <Yves.Scholten@niagararegion.ca>; Busnello, Pat <pat.busnello@niagararegion.ca>; Jennifer Bernard <jbernard@westlincoln.ca>; John Bartol <jbartol@westlincoln.ca>; John Schonewille <jschonewille@westlincoln.ca>; lkillins@live.ca; Dennis Fisher <dfisher@westlincoln.ca>; ann-marie.norio@niagararegion.ca; sue.mabee@dsbn.org; clark.euale@ncdsb.com; notifications@enbridge.com; Municipal Planning <MunicipalPlanning@enbridge.com>; consultations@metisnation.org; hdi@bellnet.ca; traceyghdi@gmail.com; lonnybomberry@sixnations.ca; executivedirector@fenfc.org; executivedirector@nrnc.ca; Lisa Kasko-Young <lyoung@westlincoln.ca>; andrew.carrigan@canadapost.ca; newdevelopment@rci.rogers.com; randy.leppert@cogeco.com;

jocko@sixnationsns.com; megan.devries@mncfn.ca; dlaforme@sixnations.ca

Cc: Justin Paylove <jpaylove@westlincoln.ca>; DL-Council Members <DL-CouncilMembers@westlincoln.ca>

Subject: Notice of Public Meeting - Temporary Garden Suite (4961 Canborough Road) - File No. 1601-006-24

Good Afternoon,

Please find attached the above mentioned notice for - 1601-006-24- --Zoning Bylaw Amendment – 4961 Canborough Road (Temporary Garden Suite)

This public meeting will be held on **Monday July 15th 2024**

Comments would be appreciated by **Friday July 5th**

If you have any questions, please contact me at 905-957-5131 or by email at metzl@westlincoln.ca

Sincerely,
Madyson Etzl

Our working hours may be different. Please do not feel obligated to reply outside of your working hours. Let's work together to help foster healthy work-life boundaries.

	<p>Madyson Etzl</p> <p>Senior Planner</p> <p>Tel: 905-957-3346 ext. 5126 Email: metzl@westlincoln.ca Web: www.westlincoln.ca</p> 
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TOWNSHIP OF WEST LINCOLN: HERITAGE COMMITTEE MINUTES

MEETING No. 3 HELD: September 28, 2023 – Kerr Church @ 7:00PM

1. MEETING TO ORDER: 7:10 PM

**Present: WV – Wendy Veldman
DD – Darren Draaistra
TJ – Martina (Tina) Jol
RC – Robert Cosby
SS – Susan Smyth, Secretary**

**Regrets: KW – Kathy Wetselaar (Chair)
SB – Shelly Bradaric**

2. CHANGES IN ORDER OF AGENDA

None.

3. CONFIRMATION OF MINUTES/NOTES

(a) No minutes to approve from previous meeting.

4. BUSINESS ARISING FROM PREVIOUS MINUTES

(a) SS noted that Gerrit Boerema drafted a letter for the Committee to review. The letter is to be approved and signed by the chair (Kathy Wetselaar). The letter is to be provided to Mrs. Johanna Draaistra that states the intentions of the Committee to work towards a historical inventory and more designations including 270 West Street as well as programs and funding for historical preservation.

All present agreed to have the letter signed and mailed to Mrs. Draaistra.

(b) RC and TJ asked for the list of designated properties to be sent to them.

(c) TJ asked if the Terms of Reference of the Heritage Committee can be provided to understand the goals and objectives of the Committee. She would be open to ask the Ministry for assistance but needs to understand the role of the Committee.

(d) WV provided some history on the designation of the Kerr Church and noted there is a plaque that provides the details of the designation.

- (e) TJ noted that it would be nice to have information on all of the designated sites to understand their individual designations.
- (f) SS to confirm if the designation plaques for the other sites have been provided to each site. Also, to find the description of each designation.
- (g) WV noted that the Wellandport mural was to be completed and that is where the previous funding was applied but has not seen anything yet. WV stated that she has not seen the images/pictures that are to be used for the mural and thinks the Committee should see the final product.
- (h) SS to confirm the status of the Wellandport mural and report back to the Committee.
- (i) DD noted that the previous budgets for the Heritage Committee was around \$3,500 and not sure what the current balance of the budget is.
- (j) SS to ask finance what is the outstanding budget for the Committee and how much is allocated for 2024.
- (k) SS confirmed that GB did not secure a meeting with the Grimsby Heritage Committee. All members agreed to reengage with Grimsby or Lincoln and see if there may be interest to provide their tool kit or some direction/process on how to identify potential properties for historical designation.

5. NEW ITEMS OF BUSINESS

- (a) Collaboration with Grimsby or Lincoln Heritage Committee

SS to reach out to the Town of Grimsby or Lincoln Staff to see if there would be an opportunity to learn about heritage designation and role of the Committee.

6. CORRESPONDENCE

No Correspondence.

7. OTHER BUSINESS

No other business.

8. NEXT MEETINGS

November 30, 2023
January 25, 2024
March 28, 2024
May 30, 2024
September 26, 2024
November 28, 2024

9. ADJOURNEMENT: 8:15 PM



Wendy Veldman



Susan Smyth, Secretary

TOWNSHIP OF WEST LINCOLN: HERITAGE COMMITTEE MINUTES

MEETING NO. 1 HELD: Thursday, January 25th, 2024 @ 7:00 PM (Township Offices)

1. MEETING TO ORDER AT 6:58pm

Kathy Wetselaar (mover), Wendy Veldman (seconder)

Present: KW – Kathy Wetselaar
WV – Wendy Veldman
DD – Darren Draaistra
RC – Robert Cosby
SP – Stephanie Pouliot, Secretary

Via Zoom: TJ – Martina (Tina) Jol (Chair)

Regrets: SB –Shelly Bradaric

2. CHANGES IN ORDER OF THE AGENDA

SP- No change in order.

3. BUSINESS FROM PREVIOUS MINUTES

1) Approve Previous Minutes.

SP- Minutes from Kerr United Church will be signed at the next meeting in March with the minutes from this meeting.

2) Letter issued to Ms. Draaistra.

Wendy Veldman (mover), Robert Cosby (seconder).

KW –Signed Letter

3) Meeting with Grimsby Heritage Committee. (Held last week January 18th, 2024)

WV- Importance of supporting/ working with the homeowners towards designating and to help people understand the process.

TJ – And helping homeowners find solutions for completing renovations.

4) Review images/photos in binders (6:00pm to 6:55pm)

TJ – Will be in sometime next week to review binders.

RC – Good reference.

SP – Starting point, process of elimination.

4. NEW ITEMS OF BUSINESS

1) Collaboration and/training with Grimsby Heritage Committee Discussion & Takeaways from Session last week

WV – A bit overwhelming but good session.

RC – Grimsby has been protecting the downtown which is being eyed by developers. There is less of that here. Would be beneficial to select 5 or half a dozen properties which won't expire in 2 years and slowly complete the designation work. Opportunity for main streets being of focus (Hamlets). When there are pre-consultation meetings, having a heads up

SHOULD YOU BE UNABLE TO ATTEND THIS MEETING PLEASE CONTACT
STEPHANIE POULIOT AT 905-957-3346 EXT. 5140 AT YOUR EARLIEST CONVENIENCE

before an application is submitted to evaluate heritage value. For example, College Street school not being of significant a year or 2 ago. Feed Mill significance? Masonic Hall was constructed with bricks from the old tie factory in town.

TJ – Found the session interesting and overwhelming. Can't really compare, apples and oranges. Grimsby has more designated funding, experiences more development pressures. We have more rural.

WV –Grimsby was very open to helping us. Can tell they have significant training.

SP –The session was really eye opening. Grimsby has a whole separate heritage team of planners, separate from their planning team.

RC –Asked for more information on the planning representative's role. I would assume assisting with report writing.

SP – Yes, like I mentioned last week, if it's a team effort for gathering the information for the report, I can put together the reports that's not a problem at all. I have such a passion so I don't mind also volunteering some of my time outside of work hours. If we plan to go to the archives during the day, there shouldn't be a problem with me leaving work to also attend.

2) 2024 Budget

SP –I think the budget is around \$6000.

KW –The budget rolls over to the next year.

WV –Good to clarify.

SP-Will confirm annual budget for the next meeting.

3) Regional Road Improvement (2 Locations for new Wellandport Welcome Signs)

TJ –Need more information on Committee's role here.

WV / KW – What about other Hamlets other than Wellandport?

RC –Should reflect the heritage of main street.

TJ –Iconic symbol.

DD –Symbol that catches your eye/interest.

TJ –Recommendations for historical signs rather than the financial responsibility.

RC –Where the two signs are currently shows downtown Wellandport, if one were to move another sign might be necessary.

TJ –More clarification needed whether just wanting the Committee's opinion or are the signs coming out of the heritage budget.

4) Street Naming Policy

WV –Original list is from 8 years ago.

SP –Will bring the naming policy and list to next meeting.

RC –Is the policy open for suggestions? Old maps (1800's) can help us know who settled where and the significant to the lands.

TJ –Priority to update the list with more historically significance and recommending names based on the Committee's terms of reference.

WV –And including Indigenous names on the list as well.

5) **James Balfour (Heritage Residence)**

https://www.raisethehammer.org/article/771/james_balfour_left_his_mark_on_hamilton

SP –I think Susan added this as an introduction to heritage architectural features. Committee has a better idea following the designation session from last week with the Grimsby Committee.

6) **Christian High School Student Partnership**

SP –Moved to next meeting as Shelley is not present to discuss further with the Committee.

5. **CORRESPONDENCE:**

Letter will be issued to Ms. Draaistra.

6. **OTHER BUSINESS:**

1) **Sub-working Groups (Area of Interest)** –received well by the Committee, 6 potential sub working groups (sub-working groups will be confirmed at next meeting)
-Working towards a Heritage Inventory Collection/shortlist from binders

WV –Before we go through the binders, we need to know our purpose and goal.

TJ –Between schedule meetings, Committee needs to be working on tasks, can't do everything in one night.

SP –Planning can reach out to Historical Society and set up a meeting before the next scheduled meeting.

WV –Having a good set of properties in mind to then go to the archives with. Should review the Committee's terms of reference to understand a clear path of our role.

SP – Will be looking into a placement opportunity with Brock student(s), would be for September/October 2024 which is the start of the semester. Committee agreed a placement opportunity would be valuable. This will be added to a future agenda when it is more concrete. Will reach out to previous professors and inquiry about the opportunity.

2) **Heritage Updates through the Township's Social Media (Coordinating with Beth Audet- Township's Communications Specialist)**

-Heritage Week February 19-25, 2024 / Heritage Day February 19, 2024

TJ –Not too much time to plan something for this year.

DD –How about a flyer/brochure and going door to door?

SP –Concern would be the funding/printing costs to do so.

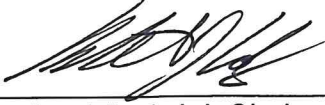
RC –Can the Committee also bring awareness to century farm signs from Junior Farmers Association.

7. **NEXT MEETING DATES:**

- January 25, 2024
- March 28, 2024
- May 30, 2024
- September 26, 2024
- November 28, 2024

8. Meeting adjourned at the hour of 8:21pm. That, this Committee does now adjourn at the hour of 8:21 pm.

Kathy Wetselaar (mover), Wendy Veldman (second)



Martina (Tina) Jol, Chair
ROBERT COSBY



Stephanie Pouliot, Secretary

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DATE: July 15, 2024
REPORT NO: C-02-2024
SUBJECT: Options relating to filling the vacancy of the Office for one (1) Councillor position for Ward Three (3)
CONTACT: Justin Paylove, Acting Director of Legislative Services/Clerk

OVERVIEW:

This report will provide information to Members of Council regarding options for filling the vacancy of the Office for one (1) Councillor position for Ward Three (3).

RECOMMENDATION:

1. That Report No. C-02-2024 titled, "Options relating to filling the vacancy of the Office for one (1) Councillor position for Ward Three (3)", dated July 15, 2024, be received; and
2. That the Clerk be given direction that the vacancy of the Office for one (1) Councillor position for Ward Three (3) for the remainder of the 2022-2026 term of Council be filled through option # _____, as detailed herein.

ALIGNMENT TO STRATEGIC PLAN:

Theme # N/A

BACKGROUND:

Councillor Terry Bell vacated his seat on Tuesday May 28, 2024.

Subsequently, at the next meeting of Council on Monday, June 24, 2024, Council adopted the following resolution:

1. That, the Office for one (1) Councillor position, for Ward Three (3) (Smithville) in the Township of West Lincoln, be and is hereby declared vacant in accordance with the "Vacancies" provisions of the *Municipal Act*.

CURRENT SITUATION:

Section 259(1) of the *Municipal Act*, 2001, S.O. 2001, c.25 (the *Act*) addresses the issue of Vacant Seats. The section specifically states that the office of a member of Council of a

municipality becomes vacant if the member:

- (a) becomes disqualified from holding the office of a member of Council under section 256, 257 or 258;
- (b) fails to make the declaration of office before the deadline in section 232;
- (c) is absent from the meetings of Council for three successive months without being authorized to do so by a resolution of council;**
- (d) resigns from his or her office and the resignation is effective under section 260;
- (e) is appointed or elected to fill any vacancy in any other office on the same Council;
- (f) has his or her office declared vacant in any judicial proceeding;
- (g) forfeits his or her office under this or any other Act; or
- (h) dies, whether before or after accepting office and making the prescribed declarations. 2001, c. 25, s. 259 (1).

The *Municipal Act* stipulates that if the office of a member of municipal Council becomes vacant (Section 260(1)), the municipality must pass a motion at its next meeting to declare the seat to be vacant (Section 263(1)).

As noted above, the Office for one (1) Councillor position for Ward Three (3) in the Township of West Lincoln was declared vacant on June 24, 2024.

The *Municipal Act* further states in Section 263(5) that Council has no more than 60 days (by August 23, 2024) to select one of following two options to fill the vacancy (Section 263(1)):

- (a) fill the vacancy by appointing a person who has consented to accept the office if appointed; or
- (b) require a by-election to be held to fill the vacancy in accordance with the *Municipal Elections Act*, 1996. 2001, c. 25, s. 263 (1).

Historical Experience in West Lincoln:

The Township of West Lincoln has had Council vacancies before:

- 1997 – Due to the death of Ward One (1) Councillor - Edward Beres; and,
- 2010 – Resignation of Ward Three (3) Councillor - Joe Maloney - Immediately following the municipal election of that year; and,
- 2016 – Resignation of Ward Three Councillor, Alex Micallef; and

- 2020 – Resignation of Ward Two Councillor, Christopher Coady

In August of 1997, as the result of the death of Alderman Edward Beres, Ward one (1) Councillor, Council directed the Clerk to take the appropriate action to advertise for applicants for the position of Ward one (1) Alderman. Five letters of application were received and reviewed at a Special Meeting of Council on September 4, 1997 and Council adopted a resolution appointing Mary Braico to fill the vacancy on West Lincoln Township Council for the remainder of the term of Council. The municipal election was held on November 10, 1997 and the new Council was installed on December 1, 1997.

In 2010, immediately following the municipal election of that year, the elected member of Council for a Ward three (3) Councillor position, being Joe Maloney, resigned and the Council of the day appointed the person who had the next highest number of votes to fill the vacancy, being Lou Di Leonardo, who had consented to accept the office prior to being appointed.

On March 21, 2016, the resignation submitted by Councillor Alex Micallef as Councillor for Ward three (3) following approximately 16 months serving on Council was accepted with regret. Following much discussion at the April 25, 2016 Council meeting, a motion was carried that the vacancy for the Office for one (1) Councillor Position for Ward three (3) for the remainder of the 2014-2018 term of Council would be filled by way of a by-election. Subsequently, a by-election was held on Monday, August 29, 2016. Cheryl Ganann received the highest number of votes between four candidates that ran in the by-election.

On October 26, 2020, the resignation submitted by Councillor Christopher Coady as Councillor for Ward two (2), following approximately two years of serving on Council, was accepted with regret. Following discussions held on November 16, 2020 at the Administration/Finance/Fire Committee Meeting, it was decided that an appointment would be most appropriate, as the Niagara Region had the orange “restrict” level of COVID-19 pandemic measures in place at the time, which imposed operating limitations on restaurants, bars, sports and recreation facilities and meeting places. It was decided that the runner up, Shelley Ann Bradaric, would be the most logical choice of appointees as she was within 50 votes of the successful candidate.

In assessing its options, Council may wish to give consideration to the following, among other things:

- Representative needs at the Township level;
- Impact of time required to fill the vacancy;
- Progression and time remaining in the term of Council;
- Transparency, fairness and public participation relative to the selected process; and
- The impacts on financial and staff resources.

As stated above, the *Municipal Act* provides the following two options:

OPTION 1 – Fill Vacancy by Appointment

Council may appoint any person to fill the vacancy that is a qualified elector under the *Municipal Elections Act*, 1996 and is not disqualified from holding office under the *Municipal Act*, 2001 or any other Act.

The *Municipal Act* does not prescribe a specific process Council is required to follow to fill a vacancy by appointment; however, the justification for why an individual was appointed by Council to fill the vacancy should be transparent and allow for public notice in keeping with the principles of the *Municipal Election Act*, 1996.

In the past and as noted above, Council has appointed an individual to fill a Council vacancy using two different approaches:

In 1997, an advertisement calling for applications was published, resulting in five applications being received. From the five applications received, Council decided on Ms. Mary Braico to fill the vacancy of Ward one (1) Alderman for the remainder of the term of Council.

For the second approach, which was the method used in 2010 and 2020, Council chose to appoint the candidate with the next highest vote total in the ward. Immediately following the 2010 municipal election, the elected member of Council for a Ward three (3) Councillor position resigned and the Council of the day appointed the person who had the next highest number of votes to fill the vacancy. In 2020, this approach was chosen after considering the restrictions and guidance from the Niagara Region regarding the COVID-19 pandemic.

A potential third option, not tried within the recent history of the Township, is the nomination of an individual(s) by Council among qualified electors, with the majority of Council votes appointing to the position of Ward three (3) Councillor.

If Council chooses to consider appointing one of the candidates who ran for this position in the 2022 election, the person must be approached to determine if they would consent to the appointment and to determine if they are still eligible and qualified.

The results for the candidates who ran for the Ward three (3) Councillor position in the 2022 Municipal Election and were not elected (in descending order of number of votes) is as follows:

Results – Ward 3:

Mark Wanders	693 votes
Clarence Vanderhout	525 votes

As noted above, Mr. Mark Wanders, who ran in the 2022 Municipal Election and received 693 votes, had the next highest number of votes behind Terry Bell, who received 1671

votes and William Reilly, who received 1938 votes, both of whom were elected to the two available Ward three (3) Councillor positions following the election.

OPTION 2 – Fill Vacancy by Holding a By-Election

The process to fill a vacancy via by-election is prescribed by the *Municipal Elections Act*. In summation, a by-election is to be conducted following the same rules as a regular election, with the exception of some unique time frames and deadlines.

A by-law indicating that a by-election is required must be passed within 60 days of declaring the vacancy (*Municipal Act* Section 263(5)(1)) which means that a by-law must be adopted no later than by August 23, 2024. If Council chooses to hold a by-election, staff recommend that a by-law be presented for adoption at the Council (All Committees) meeting on Monday, August 12, 2024, in order to provide staff adequate time to prepare for the by-election. Providing staff as much time as possible under the *Municipal Elections Act* to conduct a by-election is preferable, as the Clerk’s Department must coordinate the election while still completing their regular work tasks, like supporting the administration of Council and Committee meetings. This is different than during a full election, as Council and Committee meetings are often reduced or cancelled entirely during the election and pre-election periods.

Proposed Timelines for Holding a By-Election: (if a by-law is adopted at the Council (All Committees) Meeting on August 12, 2024)

Monday, June 24, 2024	Declaration of vacancy
Monday, August 12, 2024	Adopt a by-law to conduct a by-election
Tuesday, August 13, 2024	Nomination Period Begins
Friday, September 20, 2024 @ 2 p.m.	Nomination Day; Nomination Period Ends
Monday, November 4, 2024	Voting Day

FINANCIAL IMPLICATIONS:

OPTION 1 - Appointment Option

Option 1(a):

There would be a slight cost if Council decides to appoint by application (Option 1(a)), with the main expense being for advertising, which is estimated to be less than \$1,000. There would be no direct election costs other than advertising.

Option 1(b) and (c):

The cost to appoint the third place Candidate (Option 1(b)) or a qualified elector (Option 1(c)) would be relatively low, with the majority of costs being staff time for orientation purposes. There would be no direct election costs for this option. This would be the most resource-efficient method.

The majority of the costs for options 1(a), (b) or (c) would be able to be absorbed within the current budget.

OPTION 2 - By-Election Option

The estimated cost to run a by-election would be approximately \$25,000 to \$30,000. This includes the hard costs of equipment, supplies, advertising, etc. as well as soft costs such as labour. The Township does have an election reserve, which is funded through the tax base at an annual amount of \$36,000. This election reserve is intended to be used to fund the regular election which is held every four years. The current balance in the election reserve is \$81,285. If the current allocation of \$36,000 is made in 2025 and 2026 the balance in the reserve for the 2026 election would be \$153,285. The 2022 election costs were approximately \$144,000, indicating that there will be sufficient funds in the election reserve to fund the regular election in 2026. In the case of a by-election, staff would recommend that a transfer from the contingency reserve be used to fund the costs.

INTER-DEPARTMENTAL COMMENTS:

This report has been reviewed by the Interim Chief Administrative Officer/Treasurer.

CONCLUSION:

Direction must be given to staff regarding the method Council wishes to utilize to fill the vacancy of the Office for one (1) of the Councillor positions for Ward three (3).

For the purposes of the recommendation, Council will need to present a motion to fill the vacancy by selecting one of the following:

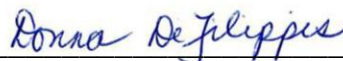
- Option 1(a)** - Appointment by Call for Applications
- Option 1(b)** - Appointment of the Third Place Candidate
- Option 1(c)** - Appointment of a Qualified Elector
- Option 2** - Direct Clerk to Conduct a By-Election
- Option 3** - Defer Decision to the August 12, 2024 Council Meeting

Prepared & Submitted by:

Approved by:



Justin Paylove, Clerk



Donna DeFilippis, CAO

DATE: July 15, 2024
REPORT NO: T-14-2024
SUBJECT: **Draft Audited Financial Statements and Audit Findings for Year-End 2023**
CONTACT: Katelyn Repovs, CPA, CA, Acting Director of Finance
Donna DeFilippis, CPA, CA Interim CAO/Treasurer

OVERVIEW:

- Presentation of the 2023 Draft Financial Statements
- Presentation of the 2023 Audit Findings Report

RECOMMENDATION:

1. That, Recommendation Report T-14-2024 regarding the “Draft Financial Statements and Audit Findings for Year-End 2023”, dated July 15, 2024, be received; and,
2. That, the 2023 Draft Audited Financial Statements, attached as Appendix A to this report, be approved; and,
3. That, the 2023 Audit Findings Report, attached as Appendix B to this report, be received.

ALIGNMENT TO STRATEGIC PLAN:

Theme #4 – Advance Organizational Capacity and Effectiveness

The 2023 financial statements provide residents and other interested parties a transparent summary of the Township’s financial position and operations, allowing the Township to remain accountable to its various stakeholders. In addition, our Township is demonstrating good governance in meeting the requirements of Sections 294 & 295 of the Municipal Act regarding the preparation and publication of the financial statements.

BACKGROUND:

The 2023 draft consolidated financial statements, including the accompanying notes, attached as Appendix A, have been prepared by the Treasury Department in accordance with Canadian Public Sector Accounting Standards (PSAS).

Staff utilize Caseware software to automate a large portion of the financial statements, resulting in increased efficiency, a reduction of trivial tasks, and savings of valuable staff time and resources.

The statements reflect the assets, liabilities, revenues and expenditures of the Township, including the Library Board. The statements were audited by the firm, KPMG LLP, in

accordance with Canadian Generally Accepted Auditing Standards. This is the second year that the Township's financial statements were audited by KPMG LLP, as they were approved for a five-year term appointment through Staff Report T-01-2023 "Appointment of Township Auditors".

Appendix B to this report contains the Audit Findings Report, which includes comments on audit results and other reportable matters. It is important to note that the Township Budget is prepared on a cash basis, not on a PSAS basis. This is common practice among municipalities.

FINANCIAL STATEMENT SYNOPSIS:

Some areas of the financial statements to highlight are below:

- Tangible capital asset net additions in 2023 totalled approximately \$9.9 million, compared to \$3.4 million in 2022. In 2023, the Township assumed approximately \$2.9 million in subdivision infrastructure assets. Total net book value of tangible capital assets is approximately \$101.6 million. This represents the historical cost less accumulated depreciation and is not reflective of actual replacement costs.
- Long term debt experienced a net increase of approximately \$1.95 million in 2023, which consists of the debenture issued for the Fire Station 2 and Vaughan Road projects, reduced by the scheduled debenture principal repayments made.
- The statements present a 2023 surplus of approximately \$6.1 million; it should be noted that this is based on PSAS accounting rules. However, the Township budget is prepared on a cash basis. Therefore, these two reporting approaches have significant differences and result in the reported surplus not being indicative of the actual "cash basis" surplus. Some examples of these differences are noted below:
 - The change in equity of the Township's subsidiary, Peninsula West Power Inc., for which 2023 totalled \$0.2 million, is considered revenue under PSAS accounting. However, for cash basis reporting, this does not contribute to an actual surplus.
 - The contributed tangible capital assets, resulting from the Township's assumption of subdivision infrastructure, totalled \$2.9 million and is considered revenue under PSAS accounting. However, for cash basis reporting, this does not contribute to the actual surplus.
 - Another example is amortization expense of \$3.4 million in 2023 is not accounted for under the cash basis of accounting, but is included in PSAS accounting.
- Through Staff Report T-15-2024 "2023 Accumulated Surplus" being presented at the July 15, 2024 Council meeting, staff provide recommendations to Council regarding the 2023 actual accumulated surplus of approximately \$0.6 million.

CURRENT SITUATION:

Appendix A presents the 2023 Draft Audited Financial Statements, for both the Consolidated Township and the Trust Funds, as prepared by Treasury Staff, along with the draft Independent Auditor's Report for both sets of statements. The Independent Auditor's Reports provide an unqualified opinion (or a clean opinion), which indicates that the auditors did not find any material misstatements, either quantitatively or qualitatively.

The approval by Council of these 2023 draft financial statements is one of the final steps required before issuance of the finalized 2023 Audited Financial Statements. Canadian Auditing Standard 700, as issued by the Chartered Professional Accountants of Canada, requires that the date of the auditor's report can be no earlier than the date of approval of the financial statements in final form by the directors. We anticipate that the finalized 2023 Audited Financial Statements will be presented at the August 12, 2024 Council Meeting.

Appendix B presents the 2023 Audit Findings Report, prepared by KPMG LLP. This document is prepared for Council and provides an overview of the 2023 audit results and audit risks. It indicates that there were no corrected or uncorrected misstatements noted by the auditor within the course of the 2023 audit, and no other matters to report on or bring to Council's attention.

As an item of information for Council, new Canadian Public Sector Accounting Standards related to asset retirement obligations (PSAS 3280) and financial instruments (PS 3450) were implemented and came into effect for the Township's fiscal period ending December 31, 2023. Through Staff's extensive work on this project, there were no significant implementation impacts to the Township, other than changes to the financial statements and accompanying note disclosures.

CONCLUSION:

It is recommended that Council approve the 2023 Draft Audited Financial Statements, attached as Appendix A, and acknowledge receipt of the Audit Findings Report document, attached as Appendix B.

ATTACHMENTS:

Appendix A – 2023 Draft Audited Financial Statements

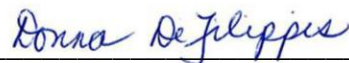
Appendix B – 2023 Audit Findings Report

Prepared by:



Katelyn Repovs, CPA, CA
Acting Director of Finance

Approved by:



Donna DeFilippis, CPA, CA
Interim CAO/Treasurer

Consolidated Financial Statements of

**The Corporation of the
Township of West Lincoln**

December 31, 2023

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Township of West Lincoln (the "Municipality") are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.

Chief Administrative Officer

Treasurer



Commerce Place
21 King Street West, Suite 700
Hamilton ON L8P 4W7
Canada
Tel 905-523-8200
Fax 905-523-2222

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of West Lincoln

We have audited the consolidated financial statements of the Corporation of the Township of West Lincoln ("the Township"), which comprise:

- the consolidated statement of financial position as at December 31, 2023
 - the consolidated statement of operations and accumulated surplus for the year then ended
 - the consolidated statement of changes in net financial assets for the year then ended
 - the consolidated statement of cash flows for the year then ended
 - and notes to the consolidated financial statements, including a summary of significant accounting policies
- (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2023, and its consolidated results of operations and accumulated surplus, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.



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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 Townships' 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 Townships' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



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DRAFT

Chartered Professional Accountants, Licensed Public Accountants,

Hamilton, Canada
July 15, 2024

The Corporation of the Township of West Lincoln

Consolidated Statement of Financial Position

As At December 31, 2023

	2023	2022
Financial assets		
Cash and cash equivalents (Note 3)	\$ 7,243,028	\$ 12,444,767
Portfolio investments (Note 4)	17,168,799	12,835,354
Taxes receivable	2,443,449	2,347,733
User charges receivable	836,579	825,188
Accounts receivable	1,251,867	1,420,830
Long term receivables	72,300	47,051
Investment in subsidiary (Note 5)	8,190,921	7,988,771
	37,206,943	37,909,694
Liabilities		
Accounts payable and accrued liabilities	4,329,650	3,742,921
Other liabilities	2,317,137	2,459,261
Due to trust funds (Note 19)	279,172	271,963
Deferred revenue (Note 6)	4,934,402	6,266,700
Long term debt (Note 8)	19,299,526	17,349,206
Liability for contaminated site (Note 9)	1,015,395	945,900
Employee future benefit obligations (Note 10)	1,064,350	1,042,970
	33,239,632	32,078,921
Net financial assets	3,967,311	5,830,773
Non-financial assets		
Tangible capital assets (Pages 30 and 31)	101,603,572	93,668,677
Inventory	17,751	25,205
Prepaid expenses	244,210	224,037
	101,865,533	93,917,919
Accumulated surplus (Note 11)	\$ 105,832,844	\$ 99,748,692

Contingencies (Note 20)

Commitments (Note 21)

Approved by

Chief Administrative Officer

Treasurer

See accompanying notes and schedules to the consolidated financial statements

The Corporation of the Township of West Lincoln

Consolidated Statement of Operations and Accumulated Surplus

For the Year Ended December 31, 2023

	Budget 2023	Actual 2023	Actual 2022
(Note 23)			
Revenues			
Taxation (Note 13)	\$ 10,224,650	\$ 10,285,033	\$ 9,529,359
User charges (Note 15)	6,284,180	6,034,524	5,400,840
Government transfers (Note 16)	1,162,620	1,272,459	1,162,595
Other (Note 17)	1,142,840	1,999,683	1,754,335
	<u>18,814,290</u>	<u>19,591,699</u>	<u>17,847,129</u>
Expenses			
General government	4,223,916	2,972,630	3,262,645
Protection to persons and property	2,135,814	2,027,367	1,825,305
Transportation services	4,779,489	4,525,202	5,036,021
Environmental services	5,198,476	5,027,992	4,186,332
Health services	141,777	111,703	119,899
Recreation and cultural services	2,774,138	4,075,881	3,779,225
Planning and development	1,039,122	1,103,305	620,843
	<u>20,292,732</u>	<u>19,844,080</u>	<u>18,830,270</u>
Net expense before other	<u>(1,478,442)</u>	<u>(252,381)</u>	<u>(983,141)</u>
Other			
Revenue related to tangible capital assets			
User charges (Note 15)	430,800	1,276,918	997,893
Government transfers (Note 16)	1,141,600	1,933,508	1,496,851
Other (Note 17)	4,950	103,145	13,378
Contributed tangible capital assets	-	2,927,836	-
(Loss) gain on disposal of tangible capital assets	-	(107,024)	639
Change in equity of subsidiary (Note 5)	-	202,150	91,877
	<u>1,577,350</u>	<u>6,336,533</u>	<u>2,600,638</u>
Annual surplus	98,908	6,084,152	1,617,497
Accumulated surplus (Note 11)			
Beginning of year	99,748,692	99,748,692	98,131,195
End of year	<u>\$ 99,847,600</u>	<u>\$ 105,832,844</u>	<u>\$ 99,748,692</u>

See accompanying notes and schedules to the consolidated financial statements

The Corporation of the Township of West Lincoln

Consolidated Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2023

	Budget 2023	Actual 2023	Actual 2022
	(Note 23)		
Annual surplus	\$ 98,908	\$ 6,084,152	\$ 1,617,497
Amortization of tangible capital assets	3,421,630	3,421,630	3,468,073
Acquisition of tangible capital assets	(5,379,900)	(11,559,041)	(4,344,969)
Capitalization of prior year construction in progress	-	-	493
Loss (gain) disposal of tangible capital assets	-	107,024	(639)
Proceeds from sale of tangible capital assets	-	95,492	18,196
	(1,859,362)	(1,850,743)	758,651
Use (acquisition) of inventory	-	7,454	(8,983)
Acquisition of prepaid expenses	-	(20,173)	(59,648)
Change in net financial assets	(1,859,362)	(1,863,462)	690,020
Net financial assets			
Beginning of year	5,830,773	5,830,773	5,140,753
End of year	\$ 3,971,411	\$ 3,967,311	\$ 5,830,773

See accompanying notes and schedules to the consolidated financial statements

The Corporation of the Township of West Lincoln

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2023

	2023	2022
Operating activities		
Annual surplus	\$ 6,084,152	\$ 1,617,497
Non-cash items		
Amortization of tangible capital assets	3,421,630	3,468,073
(Gain) loss disposal of tangible capital assets	107,024	(639)
Increase in taxes receivable	(95,716)	(384,184)
Increase (decrease) in user charges receivable	(11,391)	68,847
(Decrease) increase in accounts receivable	168,963	(148,743)
Increase (decrease) in accounts payable and accrued liabilities	586,729	(87,200)
Decrease in other liabilities	(142,124)	(81,571)
Increase in due to trust funds	7,209	10,950
Decrease in deferred revenue	(1,332,298)	(687,004)
Increase in liability for contaminated site	69,495	643,233
Increase in employee benefit obligations	21,380	81,049
Decrease (increase) in inventory	7,454	(8,983)
Increase in prepaid expenses	(20,173)	(59,648)
	<u>8,872,334</u>	<u>4,431,677</u>
Capital activities		
Proceeds from sale of tangible capital assets	95,492	18,196
Capitalization of prior year construction in progress	-	493
Acquisition of tangible capital assets	(11,559,041)	(4,344,969)
	<u>(11,463,549)</u>	<u>(4,326,280)</u>
Investing activities		
Increase in portfolio investments	(4,333,445)	(2,698,165)
Increase in investment in subsidiary	(202,150)	(91,877)
Increase in long term receivables	(25,249)	(25,728)
	<u>(4,560,844)</u>	<u>(2,815,770)</u>
Financing activities		
Issuance of long term debt	2,672,600	-
Payment of long term debt	(722,280)	(722,281)
	<u>1,950,320</u>	<u>(722,281)</u>
Net change in cash and cash equivalents	(5,201,739)	(3,432,654)
Cash and cash equivalents		
Beginning of year	<u>12,444,767</u>	<u>15,877,421</u>
End of year	<u>\$ 7,243,028</u>	<u>\$ 12,444,767</u>

See accompanying notes and schedules to the consolidated financial statements

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

The Corporation of the Township of West Lincoln (the "Municipality") was amalgamated/incorporated in 1970 as a municipality under the Province of Ontario and operates under the provision of the Municipal Act, 2001.

1. Significant accounting policies

The consolidated financial statements of the Municipality are the responsibility of and prepared by management in accordance with Canadian public sector accounting standards. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The significant accounting policies used are as follows:

(a) Reporting entity

The consolidated financial statements reflect the financial assets, liabilities, non-financial assets, revenues, expenses and changes in accumulated surplus of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Municipality and which are owned or controlled by the Municipality. In addition to general government tax-supported operations, they include the following:

West Lincoln Public Library Board

Interdepartmental and organizational transactions and balances are eliminated.

Niagara Peninsula Energy Inc. is a subsidiary corporation of the Municipality and is accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises (Note 5). Under the modified equity basis, the government business enterprise's accounting principles are not adjusted to conform with those of the Municipality, and inter-organizational transactions and balances are not eliminated.

The consolidated financial statements exclude trust assets that are administered for the benefit of external parties (Note 19).

(b) Basis of accounting

Sources of revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting records revenues in the period they are earned and measurable and expenses in the period the goods and services are acquired and a liability is incurred.

(c) Financial instruments

i) Measurement

The Municipality initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Municipality subsequently measures its financial assets and financial liabilities at amortized cost or fair value depending on the nature of the instrument.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(c) Financial instruments (continued)

i) Measurement (continued)

Financial assets measured at amortized cost include cash and cash equivalents, portfolio investments (excluding derivatives or equity instruments quoted in an active market), accounts receivable, and long term receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, other liabilities, and long term debt.

ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the statement of operations. The write-down reflects the difference between the carrying amount and the higher of: the present value of the cash flows expected to be generated by the asset or group of assets; the amount that could be realized by selling the assets or group of assets; and the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the event occurring after the impairment confirms that a reversal is necessary, the reversal is recognized in the statement of operations up to the amount of the previously recognized impairment.

(d) Cash and cash equivalents

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and investments that mature within three months.

(e) Portfolio investments

The Municipality's portfolio investments, which exclude derivatives or equity instruments quoted in an active market, are valued at amortized cost.

Investments are carried at amortized cost or fair value depending on the nature of the financial instrument. Discounts and premiums arising on the purchase of investments carried at cost are amortized over the term of the investments. Unrealized gains and losses from investments carried at fair value are recognized in the Consolidated Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gains or losses are reclassified from the Consolidated Statement of Remeasurement Gains and Losses and recognized in the Consolidated Statement of Operations and Accumulated Surplus. When there has been a loss in value that is other than a temporary decline in market value, the respective investment is written down to recognize the loss.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(e) Portfolio investments (continued)

Financial instruments measured at fair value are classified according to a fair value hierarchy that reflects the reliability of the data used to determine fair value, which includes three levels of information that may be used to measure fair value:

- Level 1 – Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 – Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities, either directly (ie. as prices) or indirectly (ie. derived from prices); and
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

The fair value hierarchy requires the use of observable data from the market each time such data exists. A financial instrument is classified at the lowest level of hierarchy for which have been considered in measuring fair value.

(f) Deferred revenue

Receipts that are restricted by legislation of senior governments or by agreement with external parties are deferred and reported as restricted revenues. When qualifying expenses are incurred, restricted revenues are brought into revenue at equal amounts. Revenues received in advance of expenses that will be incurred in a later period are deferred until they are earned by being matched against those expenses.

(g) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the municipality is directly responsible or accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(h) Employee future benefit obligations

The Municipality provides certain benefits which will require funding in future periods. These benefits include extended health and dental benefits for certain retirees. The costs of extended health and dental benefits are actuarially determined using management's best estimate of salary escalation, health care cost trends, long-term inflation rates and discount rates.

For self-insured retirement benefits that vest or accumulate over the periods of service provided by employees, the cost is actuarially determined using the projected accrued benefit cost method pro-rated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gain or loss related to the past service of employees are amortized over the expected average remaining service life to the expected retirement age of the employee group.

The cost of multi-employer defined benefit pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period. OMERS has been accounted for as a defined contribution plan since it is a multi-employer plan.

(i) Tangible capital assets

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenses in the acquisition, construction, development and/or betterment of the asset required to install the asset at the location and in the condition necessary for its intended use. Contributed tangible capital assets are capitalized at their estimated fair value upon the date of acquisition and are also recorded as revenue. The Municipality does not capitalize interest as part of the costs of its capital assets.

Works of art for display in municipal property are not included as capital assets. The works of art are held for exhibition, educational and historical interest. Such assets are deemed worthy of preservation because of the social rather than financial benefits they provide to the community. The cost of art is not determinable or relevant to their significance. No valuation of the collection has been conducted or disclosed in the consolidated financial statements.

Leases are classified as capital or operating leases. Leases that transfer substantially all benefits incidental to ownership are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(i) Tangible capital assets (continued)

Amortization is calculated on a straight-line basis to write-off the net cost of each asset over its estimated useful life for all classes except land. Land is considered to have an infinite life without amortization. Residual values of assets are assumed to be zero with any net gain or loss arising from the disposal of assets recognized in the consolidated statement of operations.

Classification	Useful Life
Land improvements	15 to 40 years
Facilities	20 to 50 years
Rolling stock	5 to 20 years
Equipment	5 to 20 years
Infrastructure – transportation	10 to 75 years
Infrastructure – environmental	15 to 80 years

No amortization is charged in the year of acquisition and a full year amortization is taken in year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(j) Asset retirement obligations

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible assets include, but are not limited to, assets in productive use, assets no longer in productive use, and leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when the following conditions are met:

- there is a legal obligation for the Municipality to incur costs in relation to a specific tangible capital asset;
- when the past transaction or event causing the liability has already occurred;
- when economic benefits will need to be given up in order to remediate the liability; and
- when a reasonable estimate of such amount can be made

The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(j) Asset retirement obligations (continued)

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized for underlying assets that have been reported within the tangible capital asset values presented in the financial statements. Through the passage of time, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates. In circumstances when the underlying asset is fully depreciated, the asset retirement obligation will be amortized over the estimated future life until the cash disbursement is made in the future to settle the obligation.

At remediation, the Municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the consolidated statement of operations.

(k) Subdivision infrastructure

Subdivision roads, lighting, sidewalks, drainage and other infrastructure are required to be provided by subdivision developers. Upon completion, they are turned over to the Municipality. The Municipality is not involved in the construction and does not budget for either the contribution from the developer or the capital expense.

(l) Reserves for future expenses

Certain amounts, as approved by Council, are set aside in reserves for future operating and capital expenses.

(m) Revenue recognition

i) Taxation

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Region of Niagara and the Province of Ontario in respect of education taxes. Realty taxes are billed based on the assessment rolls provided by MPAC. Taxation revenues are recorded at the time tax billings are issued.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Assessments of the related property taxes are subject to appeal. Any supplementary billing adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the Region of Niagara and school boards, as appropriate.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(m) Revenue recognition (continued)

ii) User charges

User charges are recognized when the services are performed or goods are delivered and there is reasonable assurance of collection.

iii) Government transfers

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

iv) Other revenue

Other revenue is recorded when it is earned and collection is reasonably assured.

v) Investment income

Investment income earned on operating surplus funds and reserves and reserve funds (other than obligatory reserve funds) are recorded as revenue in the period earned. Investment income earned on obligatory reserve funds are recorded directly to each respective fund balance and forms part of the deferred revenue – obligatory reserve funds balance.

(n) Local improvements

The Municipality records capital expenses funded by local improvement agreements as they are incurred. Revenues are recognized in the year they become payable.

(o) Region of Niagara and school board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the Region of Niagara are not reflected in the accumulated surplus of these financial statements.

(p) Use of estimates and measurement uncertainty

The preparation of the 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 dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates. Estimates are used with accounting for items such as allowances for taxes receivable, accrued liabilities, liability for contaminated site, employee benefit obligations and tangible capital assets.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

2. Accounting policies adopted during the year

PS 3280 Asset Retirement Obligations

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. Information presented for comparative purposes should be restated unless the necessary financial data is not reasonably determinable.

The Municipality adopted this new standard on a prospective basis effective January 1, 2023. Management determined that the Municipality does not have any additional asset retirement obligations for 2023.

PS 1201 - Financial Statement Presentation

PS1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 - Foreign Currency Translation

PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Consolidated Statement of Remeasurement Gains and Losses.

PS 3041 - Portfolio Investments

PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 Temporary Investments no longer applies.

PS 3450 Financial Instruments

PS 3450 Financial Instruments, a new standard establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Consolidated Statement of Remeasurement Gains and Losses.

The Municipality adopted these standards concurrently beginning January 1, 2023 on a prospective basis. As the remeasurement gain (loss) resulting from the adoption of the above accounting standards is nominal to the financial statements of the Municipality, a Consolidated Statement of Remeasurement Gains and Losses has not been prepared.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

3. Cash and cash equivalents

Cash and temporary investments are comprised of:

	2023	2022
Cash on hand	\$ 715	\$ 668
Cash held in banks	5,965,076	5,189,835
Investments maturing within three months	1,277,237	7,254,264
	\$ 7,243,028	\$ 12,444,767

4. Portfolio investments

	2023	2022
Guaranteed investment certificates	\$ 15,239,626	\$ 11,087,117
Debentures and bonds	1,453,854	1,538,389
Accrued interest income	475,319	209,848
	\$ 17,168,799	\$ 12,835,354

Portfolio investments carry an effective interest rate ranging from 1.25% to 6.10% and maturity dates ranging from February 2024 to May 2033. Interest is receivable on an annual basis. Portfolio investments reported on the consolidated statement of financial position have a market value of \$17,077,206 (2022 - \$12,714,209).

5. Investment in subsidiary

Peninsula West Power Inc. (PWPI), established by Municipal Council under Municipal By-law 2004-45, is an amalgamation of hydro-electric commissions from the municipalities of Lincoln, West Lincoln and Pelham. PWPI wholly-owns Peninsula West Services Ltd. (PWSL), which provides water heater, sentinel lights and related services and owns a 25.5% share of Niagara Peninsula Energy Inc. (NPEI), which provides electric distribution services. The Corporation of the Township of West Lincoln has a 24% interest in PWPI.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

5. Investment in subsidiary (continued)

The following table provides condensed supplementary financial information for Peninsula West Power Inc. (PWPI):

	2023	2022
Financial position		
Current assets	\$ 1,781,669	\$ 1,717,662
Capital assets	60,351	69,265
Investment	38,954,910	37,784,856
Total assets	<u>40,796,930</u>	<u>39,571,783</u>
Current liabilities	58,599	58,433
Deferred tax liabilities	6,609,495	6,226,804
Total liabilities	<u>6,668,094</u>	<u>6,285,237</u>
Net assets	<u>\$ 34,128,836</u>	<u>\$ 33,286,546</u>
Municipality's interest – 24%	<u>\$ 8,190,921</u>	<u>\$ 7,988,771</u>
Results of operations and change in equity investment in subsidiary		
Revenues	\$ 178,803	\$ 215,604
Expenses	(188,282)	(205,572)
(Loss) income from operating activities	(9,479)	10,032
Gain on investment – Niagara Peninsula Energy Inc.	1,731,055	1,421,855
Finance income – net	60,170	24,722
Income before income taxes	<u>1,781,746</u>	<u>1,456,609</u>
Income tax expense	(392,456)	(597,786)
Net income and comprehensive income	<u>1,389,290</u>	<u>858,823</u>
Dividends	(547,000)	(476,000)
Net increase in equity of subsidiary	<u>\$ 842,290</u>	<u>\$ 382,823</u>
Municipality's interest – 24%	<u>\$ 202,150</u>	<u>\$ 91,877</u>

The financial position information is as reported by PWPI at December 31, 2023 and the results of operations are as reported for the year ended December 31, 2023. The comparative financial position and results of operations figures are as reported by PWPI at December 31, 2022.

The below summarizes the Municipality's related party transactions with NPEI. All transactions are in the normal course of operations and are recorded at the exchange value based on normal commercial rates.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

5. Investment in subsidiary (continued)

	2023	2022
Electricity purchased	\$ 295,208	\$ 280,107
Contracted services	9,622	7,298
	\$ 304,830	\$ 287,405

6. Deferred revenue

	2023	2022
Development Charges Act	\$ 2,427,275	\$ 3,548,509
Recreational land (Planning Act)	504,633	487,285
Canada Community - Building Fund	943,962	1,031,111
Deferred property tax revenue	991,991	920,141
Other	66,541	279,654
	\$ 4,934,402	\$ 6,266,700

Deferred revenue is made up of the following:

	2023	2022
Balance, beginning of year	\$ 6,266,700	\$ 6,953,704
Contributions from		
Development Charges Act	312,185	399,333
Interest earned	276,829	148,997
Canada Community - Building Fund	479,864	459,870
Deferred property tax revenue	991,991	920,141
Other	710,020	715,994
	2,770,889	2,644,335
Utilized for		
Operations	(1,306,535)	(1,012,480)
Tangible capital asset acquisitions	(2,796,652)	(2,318,859)
	(4,103,187)	(3,331,339)
Balance, end of year	\$ 4,934,402	\$ 6,266,700

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

7. Credit facility

The Municipality has available an authorized revolving line of credit of \$2,000,000 bearing interest at prime less 0.75% to assist with general operating requirements. The line of credit is unsecured and due on demand. As at year end, the line of credit has not been drawn upon (2022 - \$nil).

8. Long term debt

	<u>2023</u>	<u>2022</u>
The municipality has assumed responsibility for the payment of principal and interest charges on certain long term debt issued by the Region of Niagara. At year end, outstanding principal is:	\$ 19,299,526	\$ 17,349,206

The balance of long term debt reported on the consolidated statement of financial position is made up of the following:

By-Law Number	Purpose	Interest Rate	Maturity Date	<u>2023</u>	<u>2022</u>
2017-83	Recreation Centre	3.53%	2048	\$ 12,250,000	\$ 12,750,000
2017-83	Bridge 12	3.16%	2028	130,260	159,206
2019-101	Recreation Centre	2.80%	2049	3,466,666	3,600,000
2021-109	Elcho and Concession 5 Roads	2.63%	2036	780,000	840,000
2023-66	Fire Station 2 and Vaughan Road	5.02%	2043	2,672,600	-
				<u>\$ 19,299,526</u>	<u>\$ 17,349,206</u>

Principal repayments in each of the next five years and thereafter are due as follows:

2024	\$ 855,910
2025	855,910
2026	855,910
2027	855,910
2028	841,437
Thereafter	<u>15,034,449</u>
	<u>\$ 19,299,526</u>

The Municipality paid \$572,063 (2022 - \$595,939) interest on long term debt during the year.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

9. Liability for contaminated site

In 2022, a Consulting Geotechnical and Environmental Engineering firm was hired by the Township to complete an Environmental Site Assessment at 5490 Vaughan Road, the former public works yard owned by the Township of West Lincoln.

The assessment indicated that soil and groundwater quality levels exceeded Ministry of the Environment, Conservation and Parks industrial/commercial land use environmental standards due to the long term effects of salt storage. The estimated remediation cost to employ a stratified depth clean-up approach would be approximately \$945,900. The 2023 Statistics Canada Construction Price Index for the Toronto Census Metropolitan Area has been applied to \$945,900 to reflect the present value of this estimated remediation cost, resulting in an accretion expense of \$69,495.

10. Employee future benefit obligations

	2023	2022
Accrued vacation pay funded	\$ 453,450	\$ 441,670
Retirement benefits	610,900	601,300
	1,064,350	1,042,970
Less: Accrued vacation pay funded	453,450	441,670
Liabilities to be recovered in the future	\$ 610,900	\$ 601,300

Retirement benefits

	2023	2022
Accrued benefit obligation:		
Balance, beginning of year	\$ 508,800	\$ 571,400
Current benefit cost	37,600	50,300
Interest	24,100	17,400
Benefits paid	(43,700)	(42,900)
Actuarial gain	-	(87,400)
Balance, end of year	526,800	508,800
Unamortized actuarial gain	84,100	92,500
Accrued benefit liability, end of year	\$ 610,900	\$ 601,300

Included in expenses is \$(8,400) (2022 - \$1,500) for amortization of the actuarial gain. The unamortized actuarial gain is amortized over the expected average remaining service life of 11 years.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

10. Employee future benefit obligations (continued)

The Municipality provides employees with health and dental benefits between the time an employee retires under the OMERS retirement provisions to the age of sixty-five. The accrued benefit obligation was determined by actuarial valuation completed with an effective date of December 31, 2022, using a discount rate of 4.60% (2022 - 4.60%). Medical costs were assumed to increase in 2023 at 6.68%, decreasing by 0.110% per year until the rate of increase is 4.50%. Dental costs were assumed to increase 4.50% per year. In order to qualify for retirement benefits, CUPE employees must be employed by the Municipality for at least twenty-five years and be part of OMERS for at least twenty-five years, non-CUPE employees must be employed by the Municipality for at least fifteen years, and be part of OMERS for at least twenty years.

11. Accumulated surplus

	2023	2022
Operating surplus	\$ 442,519	\$ 571,590
Investment in subsidiary	8,190,921	7,988,771
Unfunded:		
Liability for contaminated sites	(1,015,395)	(945,900)
Employee future benefit obligations	(610,900)	(601,300)
Investment in tangible capital assets (net of long term debt)	82,304,046	76,319,473
Reserves and reserve funds (Note 12)	16,521,653	16,416,058
	\$ 105,832,844	\$ 99,748,692

12. Reserves and reserve funds

	2023	2022
Contingencies	\$ 1,788,504	\$ 1,749,081
Technology	150,420	153,589
Hospital	1,632,302	1,453,997
Insurance	187,655	187,655
Election	45,285	27,373
Library	529,650	332,924
Capital	2,421,155	2,141,844
Wind turbine community fund	379,709	443,847
Fire trucks and equipment	1,533,407	1,661,582
Road equipment	468,770	997,610
Industrial park	455,759	455,759
Bridges	580,932	430,087
Facilities	415,899	412,822
Sidewalks	231,917	201,186

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

12. Reserves and reserve funds (continued)

	2023	2022
Streetlights	64,752	64,752
Sewers	2,128,873	2,151,522
Water	1,668,357	1,379,946
Winter control	643,110	638,000
Cemeteries	127,160	73,979
West Lincoln Community Centre	464,872	352,627
Settlement road agreement	107,100	438,338
Planning	590,572	543,941
Building revenues	(94,507)	123,597
	\$ 16,521,653	\$ 16,416,058

13. Taxation

	Budget 2023	Actual 2023	Actual 2022
Real property	\$ 29,755,298	\$ 29,816,396	\$ 27,792,438
From other governments			
Payments in lieu of taxes	1,116,762	1,126,709	1,119,838
	30,872,060	30,943,105	28,912,276
Less: taxation collected on behalf of others (Note 14)	20,647,410	20,658,072	19,382,917
Net taxes available for municipal purposes	\$ 10,224,650	\$ 10,285,033	\$ 9,529,359
Residential and farm	\$ 8,599,760	\$ 8,302,006	\$ 7,650,242
Commercial	1,155,630	1,532,379	1,481,918
Industrial	469,260	450,648	397,199
Net taxes available for municipal purposes	\$ 10,224,650	\$ 10,285,033	\$ 9,529,359

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

14. Collections for the Region of Niagara and school boards

Total taxation and development charges received or receivable on behalf of the Region of Niagara and the school boards were as follows:

	2023	2022
Region of Niagara	\$ 16,257,827	\$ 15,041,829
School boards	4,400,245	4,341,088
	\$ 20,658,072	\$ 19,382,917

The Municipality is required to levy and collect taxes on behalf of the Region of Niagara and the school boards. These taxes are recorded as revenue at the amounts levied. The taxes levied over (under) the amounts requisitioned are recorded as accounts payable (receivable).

The Municipality collects development charges on behalf of the Region of Niagara and the Niagara Catholic District School Board. Development charges collected in excess of those paid to the Region of Niagara and the Niagara Catholic District School Board are recorded as accounts payable.

15. User charges

	Budget 2023	Actual 2023	Actual 2022
Operating			
Direct water and sewer billings	\$ 4,478,230	\$ 4,327,279	\$ 4,190,219
Licences and permits	461,340	405,290	344,502
Development charges	265,900	359,346	53,699
Recreation	444,270	491,970	371,841
Rents and concessions	56,010	59,745	57,370
Other	578,430	390,894	383,209
	6,284,180	6,034,524	5,400,840
Capital			
Development charges	430,800	1,276,918	997,893
	\$ 6,714,980	\$ 7,311,442	\$ 6,398,733

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

16. Government transfers

	Budget 2023	Actual 2023	Actual 2022
Operating			
Province of Ontario	\$ 1,150,600	\$ 1,167,697	\$ 1,113,844
Government of Canada	-	10,000	36,802
Municipal	12,020	94,762	11,949
	<u>1,162,620</u>	<u>1,272,459</u>	<u>1,162,595</u>
Capital			
Province of Ontario	539,600	734,348	463,071
Government of Canada	477,000	632,075	1,013,800
Municipal	125,000	567,085	19,980
	<u>1,141,600</u>	<u>1,933,508</u>	<u>1,496,851</u>
	<u>\$ 2,304,220</u>	<u>\$ 3,205,967</u>	<u>\$ 2,659,446</u>

17. Other revenue

	Budget 2023	Actual 2023	Actual 2022
Operating			
Penalties and interest on taxes	\$ 320,000	\$ 383,412	\$ 370,491
Other fines	23,540	49,475	37,294
Interest and dividend income	330,000	1,043,663	600,874
Interest income - reserves and reserve funds	-	34,612	15,995
Other	49,300	37,021	278,181
Community Fund	420,000	451,500	451,500
	<u>1,142,840</u>	<u>1,999,683</u>	<u>1,754,335</u>
Capital			
Developer contribution	-	-	10,378
Other	4,950	103,145	3,000
	<u>4,950</u>	<u>103,145</u>	<u>13,378</u>
	<u>\$ 1,147,790</u>	<u>\$ 2,102,828</u>	<u>\$ 1,767,713</u>

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

18. Pension agreements

The Municipality makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of the members of its staff. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan.

Since OMERS is a multi-employer pension plan, the Municipality does not recognize any share of the pension plan deficit of \$4.20 billion (2022 - \$6.68 billion) based on the fair market value of the Plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in the 2023 calendar year at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and level of earnings. Employer contributions for current and past service are included as an expense in the consolidated statement of operations. Employer contributions to OMERS for 2023 current and past service was \$480,173 (2022 - \$426,751) and were matched by employee contributions in a similar amount.

19. Corporation of the Township of West Lincoln - Trust Funds

Trust funds administered by the Municipality amounting to \$279,172 (2022 - \$271,963) have not been included in the consolidated statement of financial position nor have these operations been included in the consolidated statement of operations.

20. Contingencies

The Municipality is involved from time to time in litigation, which arises in the normal course of business. In respect to any outstanding claims, the Municipality believes that insurance coverage is adequate, and that no material exposure exists on the eventual settlement of such litigation, therefore no provision has been made in the financial statements.

21. Commitments

West Lincoln Memorial Hospital

The Township is committed to funding a portion of the local share amount of \$50 million towards the reconstruction of the West Lincoln Memorial Hospital located in Grimsby. The Township approved a plan to contribute \$4,524,850 towards this project. The Township contribution of \$4,524,850 will be due and payable in December 2024. The Township introduced a new hospital levy in 2021 in order to provide funding towards this commitment. The approved plan includes the issuance of a debenture in 2024 in order to provide the required payment that will be due and payable. The funds from the annual hospital levy will be used to fund the principal and interest payments on the debenture.

22. Measurement uncertainty

Property tax billings are prepared by the Municipality based on an assessment roll prepared by the Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the Municipality were reviewed and new values established based on a common valuation date that was used by the Municipality in computing the property tax bills. However, the property tax revenue and tax receivables of the Municipality are subject to measurement uncertainty as a number of appeals submitted by taxpayers have yet to be heard. Any adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the Region of Niagara and school boards, as appropriate.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

23. Budget

The budget by-law adopted by Council on March 27, 2023 was not prepared on a basis consistent with that used to report actual results in accordance with Canadian public sector accounting standards. The budget was prepared on a modified accrual basis while Canadian public sector accounting standards require a full accrual basis. As a result, budget figures presented in the consolidated statements of operations and accumulated surplus and changes in net financial assets represent the Council approved budget and subsequent budget amendments, with the following adjustments.

	<u>2023</u>
Approved budgeted annual surplus	\$ -
Add:	
Acquisition of tangible capital assets	5,379,900
Debenture principal repayment	722,400
Transfer to reserve and reserve funds	2,797,376
Less:	
Transfer from reserve and reserve funds	(4,179,138)
Debenture proceeds	(1,200,000)
Amortization of tangible capital assets	(3,421,630)
Budgeted surplus reported on the consolidated statement of operations	<u>\$ 98,908</u>

24. Segmented information

The Municipality provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in the consolidated statement of operations. Certain departments that have been separately disclosed in the Consolidated Schedule of Segment Disclosure, along with the services they provide, are as follows:

General government

General government is comprised of Municipal Council, administrative and clerks departments.

Protection to persons and property

Protection to persons and property is comprised of the fire and emergency management, building, by-law enforcement and animal control departments.

Transportation services

The transportation services department is responsible for the delivery of public works services related to maintenance of roadway systems, maintenance of parks and open spaces, winter control, street lighting, air transportation and maintenance of Municipal buildings.

The Corporation of the Township of West Lincoln

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

24. Segmented information (continued)

Environmental services

The environmental services department consists of water, wastewater and solid waste disposal utilities. The department provides drinking water, collecting and treating wastewater, and providing collection disposal and waste minimization programs and facilities.

Health services

Health services department is responsible for cemetery operations.

Recreation and culture services

Recreation and culture services department is responsible for the delivery and upkeep of all recreation programs and facilities including arena, recreation complex, parks and library.

Planning and development

Planning and development is responsible for providing planning and zoning advice to the residents of the Municipality and construction and maintenance of Municipal drains.

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. Taxation revenue is allocated to segments based on budgeted amounts with any supplementary tax revenue being allocated to the general government segment.

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. The consolidated schedule of segment disclosure and the consolidated schedules of segment disclosure with budget information follow the notes.

25. Financial instruments and risks

The Municipality's financial instruments consist of cash and cash equivalents, portfolio investments, user charges receivable, accounts receivable, accounts payable and accrued liabilities, other liabilities, and long-term debt. The fair values of these financial instruments approximate their carrying values. It is management's opinion that the Municipality is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The Corporation of the Township of West Lincoln

Consolidated Schedule of Tangible Capital Assets

For the Year Ended December 31, 2023

								2023
	Land	Land Improvements	Facilities	Rolling Stock	Equipment	Infrastructure	Construction in Progress	Total
Cost								
Beginning of year	\$ 4,112,267	\$ 5,637,567	\$ 25,891,656	\$ 6,944,668	\$ 4,554,057	\$ 89,651,118	\$ 2,171,517	\$ 138,962,850
Add: additions	123,000	274,215	85,018	2,030,034	441,515	6,991,040	1,614,219	11,559,041
Less: disposals	-	(110,928)	(46,059)	(544,149)	(224,082)	(774,445)	-	(1,699,663)
End of year	<u>4,235,267</u>	<u>5,800,854</u>	<u>25,930,615</u>	<u>8,430,553</u>	<u>4,771,490</u>	<u>95,867,713</u>	<u>3,785,736</u>	<u>148,822,228</u>
Accumulated amortization								
Beginning of year	-	2,108,804	3,889,733	3,007,588	1,676,333	34,611,715	-	45,294,173
Add: amortization	-	173,663	595,005	418,669	362,860	1,871,433	-	3,421,630
Less: amortization on disposals	-	(110,932)	(26,974)	(496,845)	(213,412)	(648,984)	-	(1,497,147)
End of year	<u>-</u>	<u>2,171,535</u>	<u>4,457,764</u>	<u>2,929,412</u>	<u>1,825,781</u>	<u>35,834,164</u>	<u>-</u>	<u>47,218,656</u>
Net book value	<u>\$ 4,235,267</u>	<u>\$ 3,629,319</u>	<u>\$ 21,472,851</u>	<u>\$ 5,501,141</u>	<u>\$ 2,945,709</u>	<u>\$ 60,033,549</u>	<u>\$ 3,785,736</u>	<u>\$ 101,603,572</u>

The Corporation of the Township of West Lincoln

Consolidated Schedule of Tangible Capital Assets

For the Year Ended December 31, 2023

	2022							
	Land	Land Improvements	Facilities	Rolling Stock	Equipment	Infrastructure	Construction in Progress	Total
Cost								
Beginning of year	\$ 4,112,267	\$ 5,430,461	\$ 25,699,766	\$ 6,696,695	\$ 4,485,086	\$ 88,887,323	\$ 199,985	\$ 135,511,583
Add: additions	-	253,944	240,875	626,074	213,953	1,038,098	1,972,025	4,344,969
Less: disposals	-	(46,838)	(48,985)	(378,101)	(144,982)	(274,303)	(493)	(893,702)
End of year	4,112,267	5,637,567	25,891,656	6,944,668	4,554,057	89,651,118	2,171,517	138,962,850
Accumulated amortization								
Beginning of year	-	1,991,284	3,337,314	2,981,429	1,456,275	32,935,450	-	42,701,752
Add: amortization	-	164,358	590,143	404,261	365,040	1,944,271	-	3,468,073
Less: amortization on disposals	-	(46,838)	(37,724)	(378,102)	(144,982)	(268,006)	-	(875,652)
End of year	-	2,108,804	3,889,733	3,007,588	1,676,333	34,611,715	-	45,294,173
Net book value	\$ 4,112,267	\$ 3,528,763	\$ 22,001,923	\$ 3,937,080	\$ 2,877,724	\$ 55,039,403	\$ 2,171,517	\$ 93,668,677

The Corporation of the Township of West Lincoln

Consolidated Schedule of Segment Disclosure

For the Year Ended December 31, 2023

								2023
	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Recreation and Cultural Services	Planning and Development	Consolidated
Revenues								
Taxation	\$ 3,424,646	\$ 1,265,723	\$ 2,984,638	\$ 132,682	\$ 106,145	\$ 1,594,894	\$ 776,305	\$ 10,285,033
User charges	124,872	828,407	687,305	4,663,899	35,760	702,373	268,826	7,311,442
Government transfers	1,104,320	40,000	1,886,269	90,000	-	51,593	33,785	3,205,967
Other	1,897,213	38,975	967	20,097	13,418	132,158	-	2,102,828
Contributed tangible capital assets	-	-	697,217	2,160,619	-	70,000	-	2,927,836
Loss on disposal of tangible capital assets	(8,379)	5,392	(104,037)	-	-	-	-	(107,024)
Change in equity of subsidiary	202,150	-	-	-	-	-	-	202,150
	6,744,822	2,178,497	6,152,359	7,067,297	155,323	2,551,018	1,078,916	25,928,232
Expenses								
Salaries and benefits	2,192,319	1,026,144	1,716,210	492,480	14,155	1,812,115	562,530	7,815,953
Interest on long term debt	-	19,494	39,336	-	-	538,767	-	597,597
Operating materials and supplies	307,935	240,656	922,401	1,022,659	3,444	619,296	24,077	3,140,468
Contracted services	595,331	276,416	797,514	2,065,127	82,029	325,126	279,606	4,421,149
Rent and financial expenses	16,054	3,033	1,996	-	-	16,359	-	37,442
External transfers to others	39,900	-	-	-	10,700	5,300	224,800	280,700
Tax write-offs	127,005	-	2,136	-	-	-	-	129,141
Interfunctional adjustments	560,700	(189,500)	397,150	(662,080)	-	(94,370)	(11,900)	-
Amortization of tangible capital assets	254,786	272,124	1,442,759	785,646	1,375	664,548	392	3,421,630
	2,972,630	2,027,367	4,525,202	5,027,992	111,703	4,075,881	1,103,305	19,844,080
Annual surplus (deficit)	\$ 3,772,192	\$ 151,130	\$ 1,627,157	\$ 2,039,305	\$ 43,620	\$ (1,524,863)	\$ (24,389)	\$ 6,084,152

The Corporation of the Township of West Lincoln

Consolidated Schedule of Segment Disclosure

For the Year Ended December 31, 2023

								2022
	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Recreation and Cultural Services	Planning and Development	Consolidated
Revenues								
Taxation	\$ 2,833,731	\$ 1,194,602	\$ 2,769,856	\$ 85,149	\$ 119,246	\$ 1,881,265	\$ 645,510	\$ 9,529,359
User charges	119,508	936,011	187,647	4,191,929	45,522	626,814	291,302	6,398,733
Government transfers	1,055,481	500,618	907,872	1,949	-	178,668	14,858	2,659,446
Other	1,475,413	51,399	10,378	19,827	5,360	205,336	-	1,767,713
Loss on disposal of tangible capital assets	(11,261)	-	11,900	-	-	-	-	639
Change in equity of subsidiary	91,877	-	-	-	-	-	-	91,877
	5,564,749	2,682,630	3,887,653	4,298,854	170,128	2,892,083	951,670	20,447,767
Expenses								
Salaries and benefits	1,936,759	927,170	1,698,039	439,876	13,834	1,617,472	471,410	7,104,560
Interest on long term debt	-	-	28,609	-	-	560,150	-	588,759
Operating materials and supplies	319,426	201,680	1,023,388	948,529	2,679	566,041	18,922	3,080,665
Contracted services	1,182,973	243,711	1,152,319	1,387,819	92,041	278,168	119,919	4,456,950
Rent and financial expenses	12,500	2,900	1,935	-	-	14,872	-	32,207
External transfers to others	19,500	518	-	-	10,300	5,200	-	35,518
Tax write-offs	61,505	-	2,033	-	-	-	-	63,538
Interfunctional adjustments	(537,700)	180,900	(363,390)	625,720	-	84,270	10,200	-
Amortization of tangible capital assets	264,782	268,426	1,493,088	784,388	1,045	655,952	392	3,468,073
	3,259,745	1,825,305	5,036,021	4,186,332	119,899	3,782,125	620,843	18,830,270
Annual surplus (deficit)	\$ 2,305,004	\$ 857,325	\$ (1,148,368)	\$ 112,522	\$ 50,229	\$ (890,042)	\$ 330,827	\$ 1,617,497



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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of West Lincoln

We have audited the financial statements of the Corporation of the Township of West Lincoln - Trust Funds ("the Trust Funds"), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust Funds as at December 31, 2023, and its results of operations and accumulated surplus, for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Trust Funds 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.



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

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

In preparing the financial statements, management is responsible for assessing the Trust Funds' 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 Trust Funds or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust Funds' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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



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We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust Funds' 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 Trust Funds' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust Funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.



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DRAFT

Chartered Professional Accountants, Licensed Public Accountants,

Hamilton, Canada
July 15, 2024

The Corporation of the Township of West Lincoln Trust Funds

Statement of Financial Position

As at December 31, 2023

	Bismark United Church Cemetery	Bethel Cemetery	Cemetery Perpetual Care	Marker Perpetual Care	St Ann's Cemetery	Waite Cemetery	Union Cemetery	Union Cemetery Monument	Union Cemetery Care & Maintenance	Caistor Baptist Cemetery	2023 Total	2022 Total
Financial assets												
Due from Corporation of the Township of West Lincoln	\$ 48,339	\$ 16,898	\$ 106,493	\$ 24,864	\$ 5,993	\$ 6,848	\$ 35,444	\$ 7,474	\$ 18,128	\$ 8,690	\$ 279,171	\$ 271,963
Net financial assets and accumulated surplus	\$ 48,339	\$ 16,898	\$ 106,493	\$ 24,864	\$ 5,993	\$ 6,848	\$ 35,444	\$ 7,474	\$ 18,128	\$ 8,690	\$ 279,171	\$ 271,963

Statement of Operations and Accumulated Surplus

For the Year Ended December 31, 2023

Revenue												
Perpetual care agreements	\$ -	\$ -	\$ 5,808	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,208	\$ 10,950
Interest earned	823	2,354	423	883	364	1,726	333	292	1,177	5,044	13,419	5,361
	823	2,354	6,231	2,283	364	1,726	333	292	1,177	5,044	20,627	16,311
Expenses												
Interest earned distributed to cemetery reserve	823	2,354	423	883	364	1,726	333	292	1,177	5,044	13,419	5,361
Annual surplus	-	-	5,808	1,400	-	-	-	-	-	-	7,208	10,950
Accumulated Surplus												
Beginning of year	48,339	16,898	100,685	23,464	5,993	6,848	35,444	7,474	18,128	8,690	271,963	261,013
End of year	\$ 48,339	\$ 16,898	\$ 106,493	\$ 24,864	\$ 5,993	\$ 6,848	\$ 35,444	\$ 7,474	\$ 18,128	\$ 8,690	\$ 279,171	\$ 271,963

See accompanying notes to the financial statements

The Corporation of the Township of West Lincoln

Trust Funds

Notes to the Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies

The financial statements of the Trust Funds of the Corporation of the Town of West Lincoln are the responsibility of and prepared by management in accordance with Canadian public sector accounting standards. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements and actual results could differ from those judgements. Significant accounting policies adopted by the Trust Funds are as follows:

(a) Basis of accounting

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

2. Due from Corporation of the Township of West Lincoln

The amounts due from the Corporation of the Township of West Lincoln are unsecured, interest bearing, with no specific terms of repayment.

3. Statement of cash flows

A statement of cash flows has not been provided as the related information is readily determinable from the financial statements as presented.



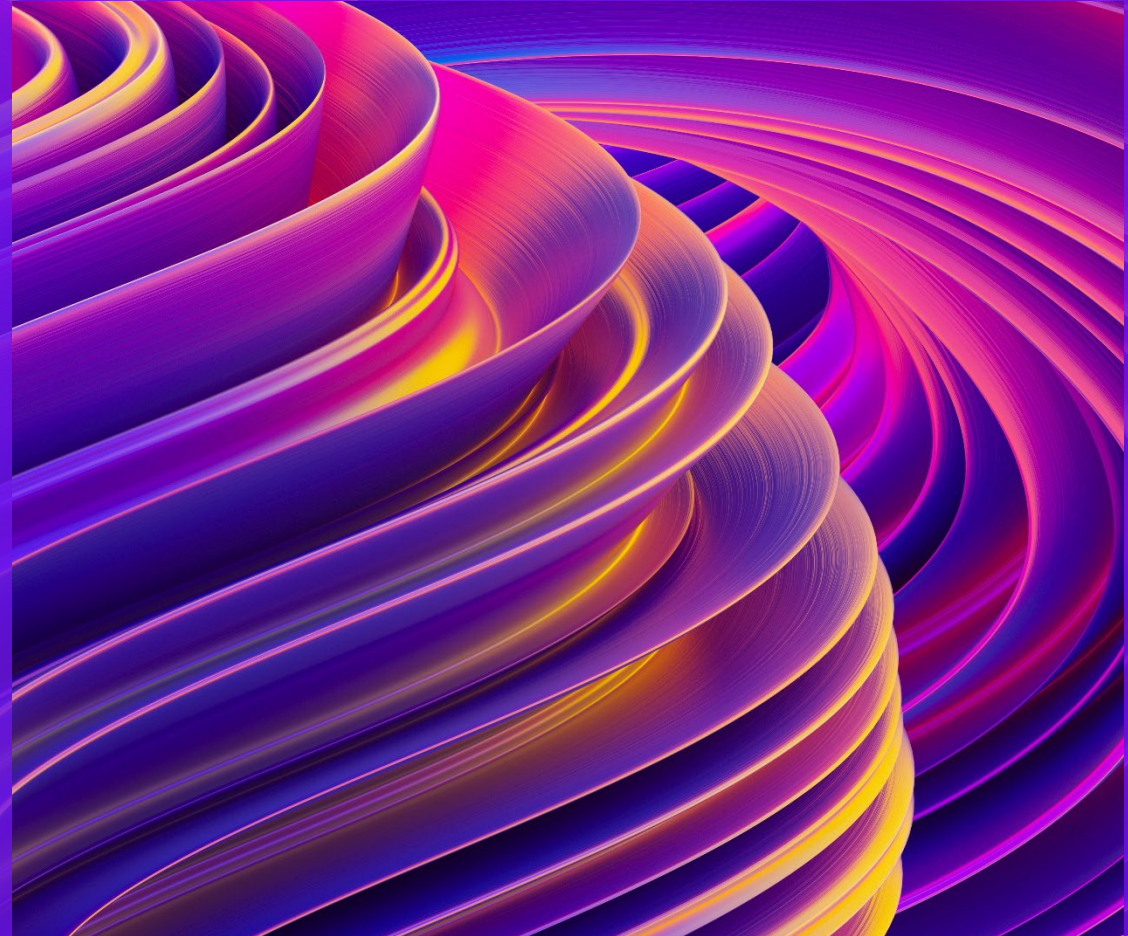
The Corporation of the Township of West Lincoln

**Audit Findings Report
for the year ended
December 31, 2023**

KPMG LLP

Prepared as of July 12, 2024 for presentation to the Council on July 15, 2024.

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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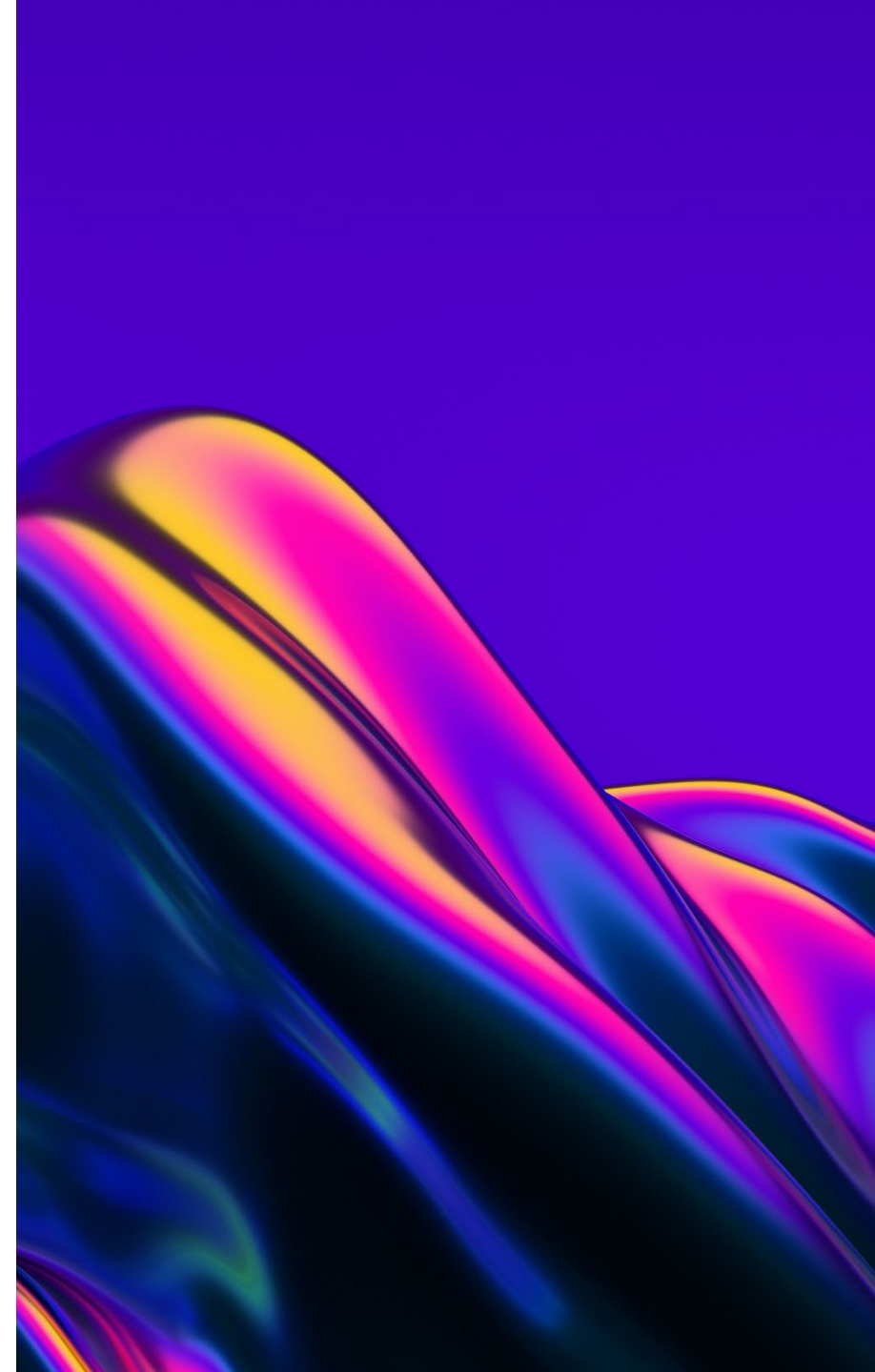


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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

5	Highlights	7	Status	8	Significant changes	10	Risks and results
15	Significant unusual transactions	16	Misstatements	20	Control deficiencies	22	Policies and practices
24	Specific topics	25	Independence	26	Appendices		

The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights



No matters to report



Matters to report – see link for details

Status

We have completed the audit of the consolidated financial statements (“financial statements”), with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report.



Significant changes



Significant changes since our audit plan



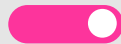
Risks and results



Significant risks



- Management override of controls
- Fraudulent Revenue Recognition - rebutted



Other risks of material misstatement

- Government grants, including development charges
- Operating Expenditures
- Tangible Capital Assets
- Employee Benefit Obligation
- Investments
- Investment in PWPI
- Asset Retirement Obligation

Policies and practices & Specific topics



Significant unusual transactions



Accounting policies and practices



Other financial reporting matters



Specific Topics



Uncorrected misstatements



Uncorrected misstatements



Corrected misstatements



Corrected misstatements



Control deficiencies



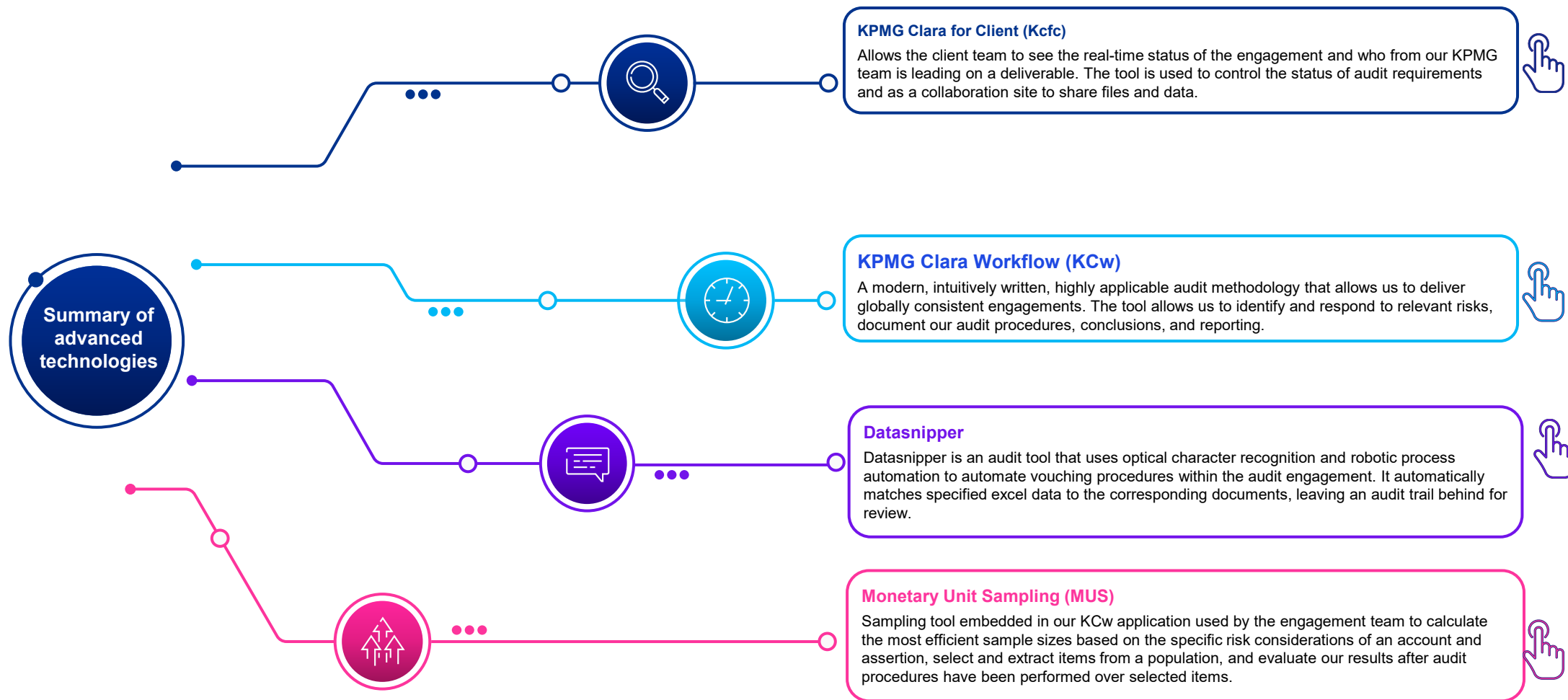
Significant deficiencies





Technology highlights

We have utilized technology to enhance the quality and effectiveness of the audit.





Status

As of the date of this presentation we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Final completion procedures
- Completing our discussions with you and obtaining evidence of Council's approval of the financial statements
- Obtaining the signed management representation letter from management following those discussions.

We will update Council on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is provided in Appendix: Draft Auditor's Report, will be dated upon the completion of any remaining procedures.



Significant risks and results

We highlight our significant findings in respect of **significant risk**.



Fraud risk arising from management override of control

RISK OF



FRAUD

Significant risk

Estimate?

Consistent with the audit plan presented to you, and all audits performed under Canadian Auditing Standards, the risk of fraud arising from management's ability to override controls is a presumption which cannot be rebutted. This risk is present by default in all audits due to management's access to the financial reporting process and ability to override controls that other financial reporting staff may not be able to due to this high level of access and their role in the control process.

No

Our response

- As disclosed in our audit plan, this is a presumed fraud risk present in all audits performed under Canadian Auditing Standards. This risk is non-rebuttable and must be addressed in each audit we perform.
- To address this risk and satisfy our professional requirements and standards, we have incorporated the following into our audit:
 - Retrospective review of material estimates which involve management's judgement or estimation
 - Testing of the entire population of journal entries, and specific item testing over those which are deemed to fit certain higher-risk criteria based on the Township's profile
- Based on the results of our audit, we have no instances of management override of controls to bring to your attention.



Significant risks and results

We highlight our significant findings in respect of **significant risk**.



Presumption of risk of fraud involving improper revenue recognition

RISK OF



FRAUD

Significant risk

Estimate?

Under Canadian Auditing Standards (CAS) there are presumed fraud risks for revenue recognition. This is a presumed risk of material misstatement due to fraud.

No

We have not identified any risk of material misstatement resulting from fraudulent revenue recognition.

Relevant inherent risk factors affecting our risk assessment

- Fraud risk arising from improper revenue recognition is a presumed risk that must be considered in the planning and risk assessment phase of all audits performed under our professional standards in Canada. Due to the nature of the Township and the fact that a significant portion of its revenue relates to the annual tax levy, we have not identified any specific risks beyond those which are presumed.
- We have performed audit procedures over primary revenue streams, vouching to third party documentation for sources originating from developers or other third parties, and vouching material third party grant revenues to the underlying agreements or supporting evidence of the arrangement.

Our response

To address the fraud risk from revenue recognition, our audit approach will consist of the following:

- test of journal entries and other adjustments;
- substantively test revenues (both recognized and amounts held as deferred at year end); and
- recalculate management's determination of deferred revenue –obligatory reserve funds through auditing management's methodology
- Based on the results of procedures performed, we have no significant issues or reportable findings to bring to your attention.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Government grants and development charges, including related deferrals

Other risk of material misstatement

Estimate?

Risk of material misstatement related to the completeness, existence and accuracy of grant and development charge revenue.

No

Our response

- We performed substantive testing over the recognition of all significant government transfers and other similar inflows received from third parties.
- We obtained the grant revenue listing and the deferred revenue continuity schedule and selected samples for testing to determine if the selected amounts had been recognized in the current year in accordance with the appropriate legislation or agreements that the revenues pertain to.
- Additionally, we also performed procedures over grant related expenses to validate whether expenses applicable to the selected grants were incurred in the period and that funding related to grants was received in the period.
- We noted no misstatements based on our work performed.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Operating Expenditures, including Payroll

Other risk of material misstatement

Estimate?

Risk of material misstatement related to the completeness, existence and accuracy of expenditures.

Yes

Our response

- We performed substantive sampling of operating expenditures, vouching to third party supporting documentation.
- A search for unrecorded liabilities was performed to ensure all 2023 expenses and accruals have been properly recorded.
- Additionally, we performed substantive procedures over payroll expenses and payroll accruals.
- We noted no misstatements based on our work performed.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Tangible capital assets

Other risk of material misstatement

Estimate?

Risk of material misstatement related to the completeness, existence and accuracy of tangible capital assets and related amortization expense.
Potential risk with respect to valuation of certain assets should indicators of impairment be present.

Yes

Our response

- Consistent with our audit plan, and as expected for any municipality or equivalent government entity, tangible capital assets are a material balance within the statement of financial position and requires audit focus.
- Our audit approach involved the following substantive procedures:
 - Recalculation and trend analysis of annual amortization expenses.
 - Roll forward of the tangible capital asset continuity schedule, including tie-out to the general ledger and financial statements
 - Substantive sampling of material additions to tangible capital assets, vouching to third party supporting documentation
 - Substantive sampling of changes to work-in-progress assets, vouching to evidence of costs incurred to date
 - Assessment of management's evaluation of indicators of impairment
- We noted no misstatements based on our work performed.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Employee Future Benefit Obligation

Other risk of material misstatement

Estimate?

Post employment liabilities involves the use of an actuary, assumptions and calculations which is an area that we perform procedures on.

Yes

Our response

- We obtained valuation reports to gain an understanding of assumptions and data used by management's expert
- We tested assumptions to ensure that assumptions used were appropriate
- We reviewed financial statement disclosures to ensure disclosures are adequate.
- We noted no misstatements based on our work performed.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Investment in Peninsula West Power Inc. (PWPI) and Portfolio Investments

Other risk of material misstatement

Estimate?

Investment in PWPI is significant given the size of and nature of the investment held.

No

There is a risk of material misstatements related to the classification, completeness and accuracy of portfolio investments.

Our response

- We obtained the Investment in Subsidiary worksheet and reconciled the amounts recorded to the PWPI audited financial statements for the year ended December 31, 2023.
- For portfolio investments, we obtained third party external confirmation over recorded investments from the applicable financial institutions.
- Additionally for portfolio investments, we performed substantive analytical procedures over investment income.
- We noted no misstatements based on our work performed.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Asset Retirement Obligations

Other risk of material misstatement

Estimate?

As this is a new standard, there is risk of error on its implementation in the initial year. Based on the method of adoption chosen by the Township, there may be additional risk with respect to required financial statement presentation and disclosure..

Yes

Our response

- We performed substantive testing to ensure that a list of fixed assets used for the estimate is complete.
- We inquired of management to gain an understanding of process to ensure alignment with objectives and requirements of new standard.
- We performed benchmarking and analysis of key inputs and audited the mathematical integrity of any material calculations.
- We reviewed financial statements presentation and disclosure of the new standard.
- We noted no misstatements based on our work performed. The adoption of new standard had no impact on the Township.



Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions.



Impact of uncorrected misstatements – Not material to the financial statements

- No uncorrected misstatements noted as part of audit



Corrected misstatements

Corrected misstatements include financial presentation and disclosure misstatements.



Impact of corrected misstatements

- No corrected misstatements noted as part of audit process



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.



Accounting policies and practices



Initial selection

The following new significant accounting policies and practices were selected and applied during the period.

- Asset Retirement obligations – PS 3280
- Financial Instruments – PS 3450



Revised

Other than initial selection items note above, no revised accounting policies noted



Significant qualitative aspects

No significant qualitative aspects noted.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



With respect to the audit of the Library Board, we used materiality of \$22,000 to complete the audit for the year ended December 31, 2023. There were no matters to report related to the audit of this component.

With respect to the audit of the Trust Funds, we used materiality of \$485 to complete the audit for the year ended December 31, 2023. There were no matters to report related to the audit of this component.



Concerns regarding application of new accounting pronouncements



As mentioned on slide 18, the change to PSAS 3280 and PSAS 3450 are effective for the Township's fiscal year-ending December 31, 2023.



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.



Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud	No matters to report
Related parties	No matters to report



Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

¹International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Appendices



Required communications



Audit quality



New auditing standards



Insights



Environmental, social and governance (ESG)



Technology



Appendix: Draft auditor's report

Audit report has been provided as part of draft financial statements.



Appendix: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent is available to Council.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



Appendix: Management representation letter(s)

Management representation letter has been provided directly to management.



Appendix: Audit quality - How do we deliver audit quality?

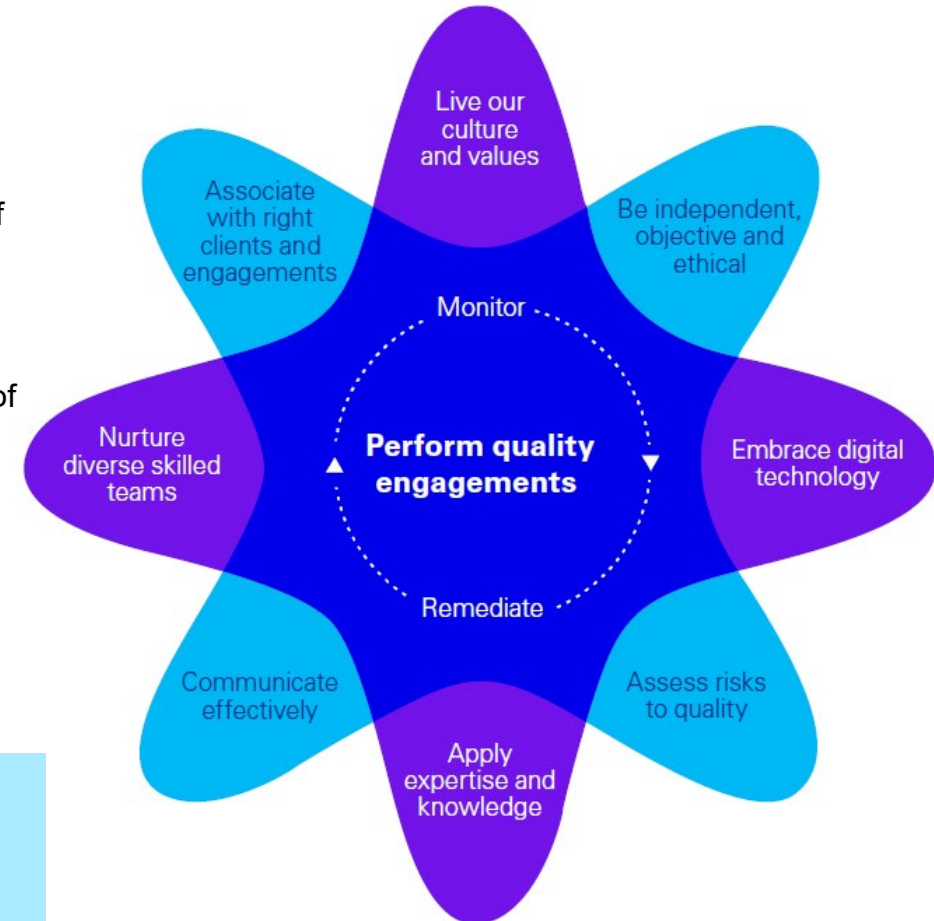
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix: Newly effective and upcoming changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards – see Current Developments



Effective for periods beginning on or after December 15, 2022

ISA/CAS 220

.....
(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

.....
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

.....
Engagement quality reviews

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....
Revised special considerations – Audits of group financial statements



Appendix: Audit and assurance insights

Our latest thinking on the issues that matter most to Councils, audit committees, board of directors and management.

Increasingly, many organizations are seeking out support on fraud prevention, lean process reviews, AI and ESG materiality assessments and discovery sessions.

[KPMG Audit & Assurance Insights](#)

Curated research and insights for audit committees and boards.

[Accelerate 2023](#)

The key issues driving the audit committee agenda in 2023.

[Board Leadership Centre](#)

Leading insights to help board members maximize boardroom opportunities

[Momentum](#)

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

[Current Developments](#)

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

[KPMG Climate Change Financial Reporting Resource Centre](#)

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

[Audit Committee Guide – Canadian Edition](#)

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

[IFRS Breaking News](#)

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.



Appendix: ESG - Global regulatory reporting standards

	ISSB ¹ and CSSB	Canadian regulators (CSA)	US (SEC ^{2,3} and California ⁴)	EU ^{5,6}
Recent Activity	<ul style="list-style-type: none"> On March 13, 2024 the Canadian Sustainability Standards Board (CSSB) released proposals on its first two Canadian Sustainability Disclosure Standards (CSDS): Exposure Draft CSDS 1 (proposed general requirements standard) and Exposure Draft CSDS 2 (proposed climate standard). The proposed standards are aligned with the global baseline disclosure standards IFRS S1 and IFRS S2 with the exception of a Canadian-specific effective date for annual reporting periods beginning on or after January 1, 2025 and incremental transition relief. In June 2023, the International Sustainability Standards Board (ISSB) issued its first two IFRS Sustainability Disclosure Standards – IFRS S1 (general requirements standard) and IFRS S2 (climate standard). The ISSB standards are effective for annual periods beginning on or after January 1, 2024 – subject to local jurisdiction adoption. 	<ul style="list-style-type: none"> In parallel with the CSSB's release of its proposals on March 13, 2024, the Canadian Securities Administrators (CSA) issued a statement noting that they will seek consultation on a revised climate-related disclosure rule following the finalization of CSDS 1 and 2. In October 2021, the CSA issued their original proposed rule, proposed National Instrument 51-107 <i>Disclosure of Climate-related Matters</i>. Bill S-211, Canada's new Act on fighting against forced labor and child labour will take effect on January 1, 2024. Canadian and foreign businesses impacted by the Act will be required to file a report on their efforts to prevent and reduce the risk of forced labour and child labour in their supply chain, by May 31st of each year. 	<ul style="list-style-type: none"> The SEC's final climate rule was issued on March 6, 2024. The final rule will generally apply to all SEC registrants; <i>including</i> foreign private issuers (Form 20-F filers); <i>excluding</i> Canadian issuers reporting under the Multijurisdictional Disclosure System (Form 40-F filers) and asset-backed issuers. The earliest compliance date is the fiscal year beginning in Calendar year 2025 for large accelerated filers. The SEC also issued its final rules on cybersecurity in July 2023 and expects to release proposed disclosure rules on human capital management in spring 2024 and corporate board diversity in fall 2024. On October 7, 2023, the California Governor signed two climate disclosure laws that will shape climate disclosure practices beyond the state's borders. The laws will apply to US businesses (including US subsidiaries of non-US companies) that meet specified revenue thresholds and do business in California. The Governor also signed the California voluntary carbon market disclosures bill. 	<ul style="list-style-type: none"> The European Financial Reporting Advisory Group (EFRAG) was mandated to develop European Sustainability Reporting Standards (ESRSs) setting out the detailed disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD). On July 31, 2023, the European Commission published the final text of its first set of twelve ESRSs as delegated acts The ESRSs will become effective as early as 2024 reporting periods for some companies. There are potentially considerable ESG reporting implications for Canadian entities – as most EU-listed companies and large subsidiaries of Canadian companies with significant operations in the EU are in scope. Non-EU parent entities with substantial activity in the EU may also be in scope, with separate standards to be developed for these entities, with an effective date of 2028 reporting periods
				<ol style="list-style-type: none"> Refer to our ISSB Resource Centre for resources on implementing the IFRS Sustainability Disclosure Standards Refer to our Defining Issues publication for more information on the SEC's final climate rule Refer to our Defining Issues publication for more information on the SEC's cybersecurity rules Refer to our publication on California's introduction of climate disclosures and assurance requirements Refer to our ESRS Resource Centre for resources on implementing the ESRSs Refer to our publication on the impact of EU ESG reporting on non-EU companies



Appendix: Continuous evolution

Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

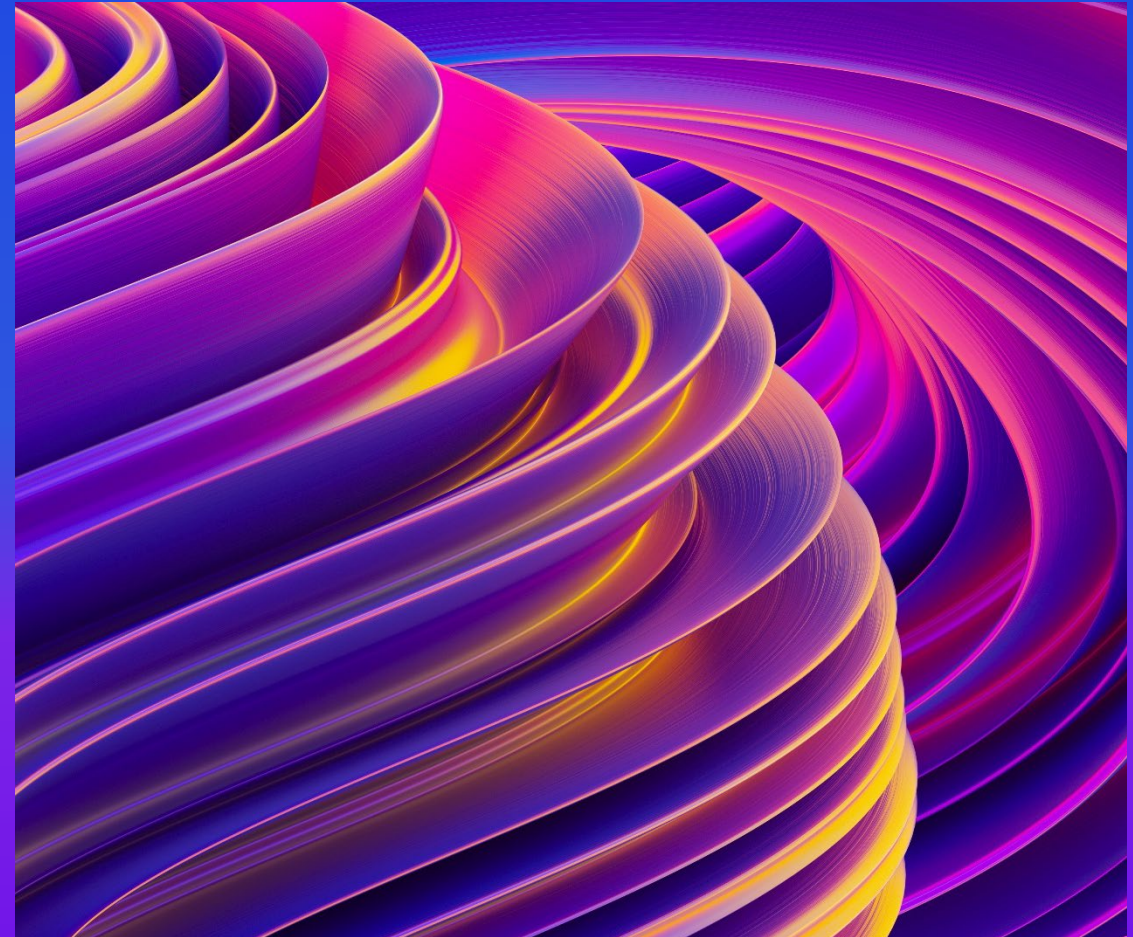
Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.





<https://kpmg.com/ca/en/home.html>

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DATE: July 15, 2024
REPORT NO: T-15-2024
SUBJECT: **2023 Accumulated Surplus**
CONTACT: Katelyn Repovs, CPA, CA, Acting Director of Finance
Donna DeFilippis, CPA, CA Interim CAO/Treasurer

OVERVIEW:

- Closing Balance in the Accumulated Operating Surplus as of December 31, 2023 is \$643,980
- Council previously approved a \$150,000 transfer from the accumulated surplus to be used as revenue in the 2024 budget
- \$493,980 of the remaining surplus is recommended to be transferred to the 2025 Operating Budget and the Contingency Reserve as outlined in the report below

RECOMMENDATION:

1. That, Recommendation Report T-15-2024, regarding “2023 Accumulated Operating Surplus”, dated July 15, 2024 be received; and,
2. That, Council authorizes that \$150,000 of the 2023 Accumulated Operating Surplus be used as revenue in the 2025 Operating Budget; and,
3. That, Council authorizes that \$343,980 of the remaining Accumulated Operating Surplus be transferred to the Contingency Reserve.

ALIGNMENT TO STRATEGIC PLAN:

Strategic Priority #4

- Foundational: Advance organizational capacity and effectiveness.

BACKGROUND:

The 2023 Financial Statements for the Township of West Lincoln have been audited and as such, the final surplus numbers are being communicated for Council’s review. Council approved a 2023 Operating budget of \$21.5 million. The final 2023 financial results indicate a closing accumulated surplus of \$643,980, with various items contributing to this number. Council approved as part of the 2024 budget process that \$150,000 of the prior year closing surplus be treated as revenue in the 2024 budget. It is recommended that the

remainder of the surplus of \$493,980 be utilized as discussed later in this report.

CURRENT SITUATION:

There are several factors that have contributed to the 2023 closing accumulated surplus of \$643,980. \$150,000 of that amount is from prior years and was approved by Council in report T-18-2023 to be used as revenue in the 2024 budget. As part of the 2024 Budget approval, the recognition of \$150,000 of prior year surplus as 2024 revenue was formally adopted.

The Township had the following significant positive revenue outcomes that contributed to the 2023 surplus as follows:

- 1) Income from investments has exceeded budget by \$713,600. The Township was fortunate to be in a position to take advantage of the higher rate of interest that was available on investments in 2022 and 2023. Staff have been strategically making investment decisions to also ensure that a portion of our investments are locked in for over a year to take advantage of the current higher rates of interest in anticipation that rates will slowly decline. Included in the amount above is a dividend of \$131,280 from Peninsula West Power Inc. that had not been included in the 2023 budget.
- 2) Supplementary Property Taxes exceeded budget by \$45,440. Supplemental Property Tax Revenue represents additional revenue collected on assessment changes that were not reflected in the MPAC assessment roll received in December 2022, for 2023. This includes, for example, new homes and property improvements such as additions.
- 3) The Township applies an interest rate of 1.25% on unpaid property tax balances. At the end of 2023, this revenue exceeded budget by \$63,190.

There were some expenditure lines that exceeded budget as follows:

- 1) Governance and Corporate Services exceeded budget by \$19,700. Most areas in these departments were underspent, unfortunately, an over expenditure in corporate legal fees of \$91,500 resulted in an overall over-expenditure.
- 2) The Planning Department has completed the year with an overspending compared to budget of \$236,355. The main contributor to this was the funding of Development Charge Exemptions totalling \$224,800, which is a requirement of the Development Charges Act.

Also contributing to the surplus was expenditure that was below budget, as outlined below:

- 1) Transportation Services, which includes Road and Roadside Maintenance, Winter Control, Streetlights and Bridge Maintenance experienced an overall savings of \$201,600.

- 2) The recreation department- which includes Parks, Facilities and Recreation Programming saw an overall savings of \$49,960. The majority of the savings was related to Adult Programming and Youth Programming.
- 3) There were savings of \$24,170 in the By- law department, mainly attributable to underspending in the legal services budget line..
- 4) The Storm Sewer operating budget had a final balance that resulted in savings of \$77,300. Contracted services were not used as budgeted.
- 5) The balance of the surplus of \$74,775 is attributable to underspending within all of the other various departments within the municipality.

As part of report T-01-2024 “ 2024 Draft Capital Budget” Council approved a transfer of \$500,000 to the Capital Reserve as staff had advised Council that the this transfer would reduce the 2023 draft Capital tax levy increase from 4.2% to 2.71%. Staff recommended that transfer as a 2023 accumulated surplus was anticipated. The resulting 2023 final accumulated surplus amount is \$643,980.

FINANCIAL IMPLICATIONS:

The availability of surplus funds provides the Township the opportunity to once again review its financial needs and reflect on the best options in utilizing these funds.

The recommendations below are based on two important principles: avoiding large fluctuations from one budget year to another and ensuring our reserves have adequate balances. As noted above, \$150,000 of the accumulated surplus is being used as revenue in the 2024 budget. That leaves \$493,980 to be allocated.

Utilize \$150,000 of this surplus as revenue in the 2025 budget.

The current 2024 budget is using \$150,000 of prior year surplus as a revenue source. Using a portion of the current accumulated surplus towards the 2025 budget will avoid a large fluctuation in revenue in the 2025 budget. This will assist with managing any tax levy increase in 2025.

Transfer \$343,980 into the Contingency Reserve

The Contingency Reserve is used to fund in year funding shortfalls that may occur as a result of one time expenditures. The target balance for this reserve, as outlined in the reserve policy, is 10% of the previous year tax levy, which for 2024 is a target balance of \$908,155. The Contingency Reserve currently has a projected uncommitted balance of \$102,122. Staff have taken into account that \$630,000 of the Contingency Reserve has been committed to provide funding for the implementation of the non-union grid. The new grid was approved in 2022 and is slowly being funded through the tax levy, but it will require transfers from the Contingency Reserve over the years 2024 to 2027. Using the accumulated surplus to increase this reserve will result in an uncommitted balance of \$446,102 in the Contingency Reserve, which unfortunately will still fall short of the target balance by \$462,053.


INTER-DEPARTMENTAL COMMENTS:

Comments from other departments was not required in preparation of this report.

CONCLUSION:

The Township is fortunate to have a significant accumulated surplus. \$500,000 of this surplus has already been transferred to the Capital Reserve, which provided needed funding to the Ten Year Capital Plan. \$300,000 of the accumulated reserve will be used to offset tax levy increases in 2024 and 2025. Finally, \$343,980 is to be transferred to the Contingency Reserve.

Prepared, Submitted and Approved by:



Donna DeFilippis, CPA, CA
Interim CAO/Treasurer

DATE: July 15, 2024
REPORT NO: WLFD-09-2024
SUBJECT: **Monthly Update – June 2024**
CONTACT: Dennis Fisher, Fire Chief

OVERVIEW:

- This report will address June 2024 fire responses and activities.

RECOMMENDATION:

That, Information Report WLFD-09-2024 titled “Monthly Update – June 2024”, dated July 15, 2024, be received for information.

ALIGNMENT TO STRATEGIC PLAN:

Theme # #1 and #4

- **Build** – a safe, connected, caring and active community
- **Advance** – organizational capacity and effectiveness

CURRENT SITUATION:

Emergency Response Calls:

See Attached Schedule “A”.

New Recruits: No new recruits have been added to the Department complement.

Promotions: No promotions

Station 2 Progress:

- Building Department issued final occupancy permit
- Apparatus and base radio were moved over July 10th Firefighters will be responding out of the new station as of July 10th
- A number of minor deficiencies have been corrected over the last couple of weeks

- Drywall touch-ups and painting touch ups will be completed by July 12th
- We will be looking to set a date the week of July 15th to conduct final deficiency list to be completed
- Staff will be setting up a media release and council tour of the station. More information will be coming out shortly
- RFP for demolition of the old hall will be going out the week of July 22nd.

Training:

- Annual Firefighter Games. We have been holding these in-house “games” for many years. The games are a way for firefighters to build camaraderie as they work together in teams. It is also a great venue for training officers to evaluate where they may need to focus more training.
- Special guest trainer in June who taught a technique called Nozzle Forward. This technique allows firefighters to advance fire hose in a structure fire in a way that allows for better situational awareness, and a more aggressive fire attack.
- Thanks to a generous West Lincoln family, we were able to get some real life, hands on training in their home that was soon to be demolished. We practiced ventilation techniques, search and rescue, as well as hose advancement for fire attack.
- Firefighters rounded out the month conducting regularly scheduled maintenance on apparatus and fire equipment to ensure a state of readiness at all times.
- Driver Training is ongoing

Fire Prevention:

- Ongoing Fire Plan reviews

Apparatus Fleet:

- Squad 2 Cap came in.

Fire Department Activities:

- Touch-a- truck at the end of year social at St Martins School
- Touch-a- truck Smithville Public
- Cairns Christian School raised money for WLMH – Took the Aerial to spray the kids and a team did some public education with the students.

Prepared & Submitted by:

Approved by:



Dennis Fisher
Fire Chief/CEMC



Donna DeFilippis
Interim CAO/Treasurer

Jurisdiction

WEST LINCOLN ^

2024 MONTHLY DISPATCHES BY DETERMINANT

Determinant Group	January	February	March	April	May	June	July	August	September	October	November	December	Total
⊕ Burning Complaint	1			2	1								4
⊕ Carbon Monoxide	1		2	1									4
⊕ Emergency Assistance	3		1		2								6
⊕ Grass/Tree/Brush Fire			2	2	1								5
⊕ Hazmat			1										1
⊕ Medical	6	5	8	3	7								29
⊕ MVCs	9	3	12	4	9								37
⊕ Non-Emergency Assistance		1		1	2								4
⊕ Non-Emergency Medical													
⊕ Other Fire			1		1								2
⊕ Preliminary Assignment	1												1
⊕ Remote Alarm	4	1	2	2	3								12
⊕ Rescue													
⊕ Structure Fire	1			1	1								3
⊕ Unknown 911													
⊕ Vehicle Fire			1										1
⊕ Water Rescue													
Total Responses within Municipality	26	10	30	16	27								109

WEST LINCOLN

6
Year-to-Date Responses Out of Area

109
Total Events This Year



**MINUTES
WEST LINCOLN PUBLIC LIBRARY
BOARD MEETING**

Meeting #6 Tuesday, May 21, 2024 – 6 pm
West Lincoln Public Library, Smithville Branch

PRESENT:

Board: Julie Adams, Wendy Wilson, Tina Jol, Puneet Bajaj
Staff: Cindy Weir, Library CEO
ZOOM: Christa McBlain

REGRETS: David Kurth, Leanne Reilly, Shelley Bradaric

Call to Order

Library Chair Adams called the meeting to order, welcomed all and established quorum at 6:08 pm.

1. Agenda

Moved by: Wendy Wilson

Seconded by: Puneet Bajaj

THAT West Lincoln Public Library Board approves the agenda for Tuesday, May 21, 2024 as presented including any additions or deletions.

Carried.

Addition: Item of Correspondence – Sent

2. Disclosure of Pecuniary Interest or Conflict of Interest and the General Nature Thereof

There were no disclosures of pecuniary interests or conflict of interests declared by any members of the West Lincoln Public Library Board.

3. Minutes

a) Moved by: Puneet Bajaj

Seconded by: Tina Jol

THAT the minutes of the open session portion of the April 23, 2024 regular meeting of West Lincoln Public Library Board be accepted and the recommendations contained therein, be approved; and,

THAT, the confidential minutes relating to the closed session portion of the April 23, 2024 regular meeting of West Lincoln Public Library Board be accepted as amended; and that the minutes remain confidential and restricted from public

disclosure in accordance with exemptions provided in Section 239 of the Municipal Act 2001 or Section 16.1 (4) of the Public Libraries Act.

Carried.

4. Correspondence

- a) Sent - Sympathy card sent to a board member.
- b) Received - Email – Chrastina, Amber – Clerk, Wainfleet Township, Letter for Consideration and Support.

The CEO was directed to return email correspondence to Ms. Chrastina

5. Financial Matters

a) Actual vs. Budget Year to Date Report

Moved by: Puneet Bajaj

Seconded by: Wendy Wilson

THAT the Actual vs. Budget Year to Date report be accepted for information.

Carried.

CEO was directed to inform the Acting Director of Finance that Chair Julie Adams and Board Member Shelley Bradaric will again this year sign the audited statements.

Auditor will attend the June meeting of the Library Board.

6. Report

- a) Library CEO presented the April/May 2024 CEO's written and verbal report.

Moved by: Christa McBlain

Seconded by: Tina Jol

THAT the West Lincoln Public Library Board approves the closing of all library locations on November 11, 2024 for the purpose of staff development.

Carried,

b) Ontario Library Services – Trustee Assembly Meeting Report – Wendy Wilson

Vice-Chair Wilson spoke to her attendance at the May 1, 2024 meeting and reported that the assemblies meet twice a year. Wilson informed the Board that there are over 300 libraries in Ontario and they are divided into 10 assemblies based on population. A representative is elected from each population group to sit on the OLS Board of Directors. Wilson was impressed by the vast resources available to library boards through OLS. VOLT (Valuing Ontario Libraries Toolkit) is a new resource being used to showcase each individual library's value and benefit to their community.

7. Library Business

a) Strategic Plan Presentation Update

The presentation of the library strategic plan has been cancelled for May 27, 2024. This may be presented at a later date.

b) Policy, HR and Budget Committees

CEO Weir reviewed which board members sat on each of the committees and asked direction on moving forward with each. HR committee will set their own next meeting. Policies to be reviewed this year will be vetted by staff first and then brought to the committee. Budget committee will meet as required based on the timing of the Township budget process.

c) Ontario Library Service – Interlibrary Loan Network Participation Agreement

In her verbal report the CEO indicated that the new agreement had been signed and was in effect from 2024 to 2028.

8. Next Meeting Date: Tuesday, June 18, 2024 – 6:00 pm – Audit presentation
Tuesday, September 17, 2024 – 6:00 pm
Additional meetings may be at the call of the Chair

9. Closed Session

a) Personnel Matter - Library Staffing Update

Moved by: Puneet Bajaj

Seconded by: Wendy Wilson

THAT the next portion of this meeting be closed to the public, at the time of 6:41 pm to consider the following pursuant to Section 239 (2) of the Municipal Act 2001 or Section 16.1 (4) Public Libraries Act:

Applicable closed session exemptions(s): Personal matters about an identifiable individual(s) including municipal or local board employees.

Carried.

Moved by: Christa McBlain

Seconded by: Tina Jol

THAT this West Lincoln Public Library Board meeting does now resume in open session at the time of 7:07 pm.

Carried.

10. Announcements

a) Newsletter for May/June 2024

b) Board Roundtable of Announcements

11. Adjournment

Moved by: Tina Jol

THAT the May 21, 2024 West Lincoln Public Library Board Meeting adjourns at 7:26 pm

Carried.

JULIE ADAMS, CHAIR

CINDY WEIR, CEO

DATE: July 15, 2024
REPORT NO: REC-06-2024
SUBJECT: **Wide Area Mower Replacement Tender Authorization**
CONTACT: Bob Denison, RRFs, CBT, Manager of Parks, Recreation & Facilities
Mike DiPaola, P Eng, Director of Public Works & Recreation

OVERVIEW:

- As part of the Township’s Equipment Replacement Capital Plan, Council approved the replacement of the existing Wide Area Mower as part of the 2024 capital budget in the amount of \$140,000.00.
- A Tender call was issued and two submissions were received by the closing date of June 21, 2024.
- The lowest qualifying submission was received by Premier Equipment to supply a John Deere 1600 with an enclosed cab, at a bid price of \$110,439.20 (plus HST)
- Staff recommends acceptance of the tender submission by Premier Equipment.

RECOMMENDATION:

1. That, Recommendation Report REC-06-2024, titled “Wide Area Mower Replacement Tender Authorization”, dated July 15, 2024 be received; and,
2. That, Council accept the tender submission by Premier Equipment for the supply and delivery of a John Deere 1600 with an enclosed cab, in the amount of \$110,439.20 (plus HST).

ALIGNMENT TO STRATEGIC PLAN:

CHAMPION - Strategic and Responsible Growth

FOUNDATIONAL – Advance Organizational Capacity and Effectiveness

BACKGROUND:

The current wide area mower is 12 years old and nearing the end of its useful life expectancy with regular mechanical breakdowns and maintenance. Council approved a budget of \$140,000.00 as part of the 2024 Capital Budget for the replacement of this equipment. The wide area mower is a crucial part of our parks equipment and is used to mow large greenspaces such as the Leisureplex. Staff prepared and circulated a Tender PW 2024-07 for the purchase of a Commercial Wide Area Mower.

CURRENT SITUATION:

The Tender prepared by staff specified a like-for-like wide area mower to replace our existing piece of equipment. The tender also included provisions for a canopy or an enclosed cab. The tender was posted on the Township’s website and on an electronic tendering service. There were two (2) tender submissions received by the tender closing date on June 21, 2024, as outlined below:

Supplier - Equipment	Open Cab	Canopy Cab	Enclosed Cab
Premier Equipment John Deere 1600	\$93,666.20	\$95,742.00	\$110,439.20
G.C. Duke Jacobsen HR600	\$109,850.00	\$110,850.00	\$136,295.00

Premier Equipment is the lowest bid received and meets all the specifications in the Tender document. Premier Equipment is a local dealer with a proven track record in equipment service for the Township in past years.

Staff is recommending the John Deere 1600 with an enclosed cab at the bid price of \$110,439.20 (Excluding HST), so that this machine can be used during unfavourable weather / climate conditions.

FINANCIAL IMPLICATIONS:

Council approved \$140,000.00 for the replacement of the existing wide area mover as part of the 2024 Capital Budget. The total cost of the new wide area mower with an enclosed cab is \$110,439.20 (plus HST) and is within the budgeted amount.

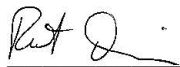
INTER-DEPARTMENTAL COMMENTS:

This report has been reviewed with the Acting Director of Finance, Interim CAO, and Clerks Office.

CONCLUSION:

In summary, staff recommends the tender submission from Premier Equipment for the supply and delivery of a John Deere 1600 wide area mower with an enclosed cab be accepted.

Prepared by:



Bob Denison, RRFS, CBT
Manager of Parks, Recreation & Facilities

Approved by:



Donna DeFilippis, CPA, CA
Interim CAO/Treasurer

Submitted by:



Mike DiPaola P.Eng
Director of Public Works & Recreation

DATE: July 15, 2024
REPORT NO: PW-19-2024
SUBJECT: **Lincoln St., Welland St., & Niagara St., Reconstruction Detail Design - Budget Amendment BA2024-07**
CONTACT: Ray Vachon, C.E.T. - Project Manager
Mike DiPaola, P. Eng. - Director of Public Works & Recreation

OVERVIEW:

- In 2022, Lincoln, Niagara, and Welland Streets, located in Wellandport, were identified in the Pavement Management System to be in poor condition.
- In 2023, staff added an engineering detailed design budget and a construction budget in 2025 and 2026, respectively, in the 10 Year Capital Plan. The 2025 budget amount for the detailed design is \$100,000.00.
- Niagara Region began engineering design of the road reconstruction and streetscaping of Regional Road 63 (Canborough Rd) in Wellandport, and during that design it was determined a new stormwater outlet is required down Welland St.
- With the storm sewer works encroaching onto the Township side streets, staff saw an opportunity to include the side streets as part of the Region’s Regional Road 63 reconstruction project.
- Staff requested a proposal from the Region’s consultant to complete the engineering design of the side streets, to facilitate a joint construction project with the Region and take advantage of economy of scale and efficiencies.
- The cost for this engineering design for the side streets is \$80,000.00, which includes a contingency and non-recoverable HST.
- Therefore, Staff recommends that the Township undertake this detailed design work now, rather than in 2025, and that a 2024 Budget Amendment BA2024-07 in the amount of \$80,000.00 be approved, funded through a Transfer from the Capital Reserve.

RECOMMENDATION:

1. That Recommendation Report PW-19-2024 titled, “Lincoln St., Welland St., & Niagara St., Reconstruction Detail Design - Budget Amendment BA2024-07”, dated July 15 2024, be received; and
2. That Budget Amendment BA2024-07, in the amount of \$80,000.00, funded through a Transfer from the Capital Reserve, be approved.

ALIGNMENT TO STRATEGIC PLAN:

BUILD – a safe, connected, caring and active community.

BACKGROUND:

In the 2022 Pavement Management System, Lincoln, Niagara, and Welland Streets, in the hamlet of Wellandport, had been identified with Pavement Condition Indexes (PCI) under 50, which indicates “Poor” condition.

In 2023, staff added the rehabilitation of those streets in the Township’s 10 Year Capital Plan, adding \$100,000.00 in 2025 for the engineering detail design, and \$300,000.00 in 2026 for the construction. These dates aligned with the Niagara Region’s proposed roadwork and streetscaping on Canborough Rd. (RR 63). The timing of the budget allocation in the capital budget forecast was to align with the Region’s project so that there would be economy of scales on a joint construction project with the Region. The Township originally planned to issue its own RFP for the detailed design work of these side streets in 2025, and include the construction works with the Region’s construction Tender call.

In late 2023, the Region issued a RFP and awarded the engineering design of Regional Road 63 (Canborough Rd) project to R.J. Burnside, and engineering design work began promptly.

CURRENT SITUATION:

The Township has been involved in the monthly meetings and preliminary reviews of the design work being undertaken for Regional Road 63. At the 30% design stage, it was determined that a new stormwater outlet would be required to drain Canborough Road, and this outlet would have to go down Welland Street, which meant a reconstruction of that street.

At that point, Township staff decided it would be more efficient and less costly for the Region’s engineer to design the Township’s portion of Lincoln, Niagara, and Welland Streets, as one project. Through leveraging the Region’s procurement process, staff asked for a proposal from R.J. Burnside to complete the engineering design of the Township streets, to be included in the overall Canborough Road reconstruction project.

Proposed work for Lincoln Street from Regional Road 63 to Niagara Street includes full reconstruction, concrete curb & gutter, 1.5m concrete sidewalk on the east side, and a roadway width of 6.5m. The remaining work on Lincoln from Niagara to the north limit includes pulverizing the existing surface, grading, and paving. The existing pavement width of 4.5m will be maintained as it is a dead end street that services 3 properties.

Niagara Street from Lincoln to Welland Streets will be rehabilitated which includes pulverizing, grading, and paving. Existing pavement width of that street varies from 5.2 to 5.8m and will be widened to a consistent 6.0m.

Pavement width on Welland Street from Niagara Street to Regional Road 63 is currently 4.5m with boulevard swales. The entire road platform will be reconstructed to

accommodate the new storm sewer outlet and the completed work will include a 6.0m pavement width with concrete curb and gutter. The Niagara Region will be responsible for the cost of the new storm sewer outlet, and the Township will be responsible for the road reconstruction.

On June 18 2024, we received the detailed proposal from R.J. Burnside & Associates Limited. Work includes full topo survey, geotechnical investigation, Stage 1 archaeology, and complete engineering design of all 3 side streets. Total costs for the Township’s portion of the design work is detailed below.

Description	Cost
Engineering Detail Design	\$68,634.18
Contingency	\$ 9,500.00
Misc. Costs & Non-Recoverable HST	\$ 1,865.82
Total	\$80,000.00

FINANCIAL IMPLICATIONS:

The 2025 Capital Budget, as part of the Township’s 10 Year Capital Plan, originally included the engineering detail design of this project for \$100,000.00. The total estimated project cost, as per R.J. Burnside’s proposal, is within the requested budget.

Since the design work will now occur in the current year, Staff is requesting that Council approve Budget Amendment BA2024-07, to increase the 2024 budget for this project in the amount of \$80,000.00. This Budget Amendment will be funded through a Transfer from the Capital Reserve.

INTER-DEPARTMENTAL COMMENTS:

This report was reviewed by the Deputy Treasurer/Manager of Finance, Interim CAO, and the Clerks Department.

CONCLUSION:


In summary, staff recommend the approval of Budget Amendment (BA2024-07) in the amount of \$80,000.00, to retain R. J. Burnside to complete the necessary detail design.

SCHEDULE A – Side Streets Location Plan

Prepared & Submitted by:




Ray Vachon, C.E.T.
 Project Manager



Mike DiPaola, P. Eng.
 Director of Public Works & Recreation

Approved by:



Donna DeFilippis
 Interim CAO

SCHEDULE A

Side Street Location Plan



THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2024-49

A BY-LAW TO APPOINT A CHIEF BUILDING OFFICIAL AND INSPECTORS FOR THE TOWNSHIP OF WEST LINCOLN

WHEREAS under Section 3(1) of the Building Code Act, S.O. 1992, Chapter 23, as amended, the Council of each municipality is responsible for the enforcement of the Act in the municipality;

AND WHEREAS Section 3(2) of the Act requires that the Council of a municipality shall appoint a Chief Building Official (CBO) and such Inspectors as are necessary for the purpose of enforcement of the Act;

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

1. That Mr. Paul Nickerson be and is hereby appointed as a CBO for the Corporation of the Township of West Lincoln; and
2. That Mr. Bradley Taylor and Mr. David Christensen be and are hereby appointed as Inspectors for the purpose of enforcement of the Building Code Act for the Corporation of the Township of West Lincoln; and
3. That the powers and duties of the CBO and Inspectors shall be as defined in the Building Code Act, S.O. 1992, Chapter 23, as amended and regulations thereto; and
4. That in the absence of the CBO, the powers and duties of the CBO will be assumed by Mr. Bradley Taylor.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 15 DAY OF JULY, 2024.

MAYOR CHERYL GANANN

JUSTIN PAYLOVE, CLERK

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2024-50

**A BY-LAW TO ADOPT, CONFIRM AND RATIFY
MATTERS DEALT WITH BY COUNCIL RESOLUTION**

WHEREAS the Municipal Act 2001, S.O. 2001, Chapter 25, as amended, Section 5(1), provides that the powers of a municipal corporation shall be exercised by its Council;

AND WHEREAS the Municipal Act 2001, S.O. 2001, Chapter 25, as amended, Section 5(3) provides that a municipal power, including a municipality's capacity, rights, powers and privileges, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS Section 11(2) of the said Act provides that a lower tier municipality may pass by-laws respecting matters within the spheres of jurisdiction as set out in the said Act;

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

**NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP
OF WEST LINCOLN ENACTS AS FOLLOWS:**

1. That, the actions of the Council at its regular meeting of July 15, 2024 in respect of which recommendations contained in the reports of the committees considered at each meeting and in respect of each motion, resolution and other action taken by the Council at its meeting are, except where the prior approval of the Ontario Land Tribunal or other authority is required by law, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-law.
2. That, where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the above mentioned minutes or with respect to the exercise of any powers by the Council in the above mentioned minutes, then this By-Law shall be deemed for all purposes to be the By-Law required for approving and authorizing and taking of any action authorized therein or thereby, or required for the exercise of any powers therein by the Council.
3. That, the Mayor and the proper officers of the Corporation of the Township of West Lincoln are hereby authorized and directed to do all things necessary to give effect to the said action of the Council or to obtain approvals where required and, except where otherwise provided, the Mayor, Clerk, and/or the Administrator are hereby directed to execute all documents necessary on behalf of the Corporation of the Township of West Lincoln and to affix thereto the corporate seal of the Corporation of the Township of West Lincoln.
4. That, this By-Law shall come into force and take effect on the date of its final passing.

**READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED
THIS 15 DAY OF JULY, 2024.**

MAYOR CHERYL GANANN

JUSTIN PAYLOVE, CLERK