



**TOWNSHIP OF WEST LINCOLN  
CORPORATE SERVICES COMMITTEE  
AGENDA**

**MEETING NO. THREE**

**Tuesday, April 22, 2025, 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 to be turned off. Members of the public who are attending and participating virtually are reminded to keep their microphones muted until they are acknowledged to speak. 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.

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**Pages**

**1. CHAIR - Councillor Shelley Bradaric**

Prior to commencing with the Corporate Services Committee meeting agenda, Chair Bradaric will note the following:

1. Comments can be made from members of the public for a matter that is on the agenda by advising the Chair during the "Request to Address an Item on the Agenda" Section of the agenda.
2. The public may submit written comments for matters that are on the agenda to [jpaylove@westlincoln.ca](mailto:jpaylove@westlincoln.ca) before 4:30 p.m. on the day of the meeting for consideration by the Committee. Comments received after 4:30 p.m. on the day of the Committee meeting will be considered at the following Council meeting. Comments submitted are included in the record.
3. This 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. CHANGE IN ORDER OF ITEMS ON AGENDA**

4.	<b>DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST</b>	
5.	<b>APPOINTMENTS</b>	
5.1	<b>ITEM CS21-25</b> Carlos Alvarez, KPMG Re: Audit Planning Report <b>POWERPOINT PRESENTATION</b>	8
5.2	<b>ITEM CS22-25</b> Peter Donato, 2 Mile Creek Productions Re: Education and Information on the need for a Niagara Wide Film Office <b>FOR INFORMATION</b>	33
6.	<b>REQUEST TO ADDRESS ITEMS ON THE AGENDA</b> <b>NOTE: Procedural By-law Section 10.13(5) – General Rules</b> One (1) hour in total shall be allocated for this section of the agenda and each individual person shall only be provided with <b>five (5) minutes</b> to address their issue (some exceptions apply). A response may not be provided and the matter may be referred to staff.  Chair to inquire if there are any members of the public present who wish to address any items on the Corporate Services Committee agenda.	
7.	<b>CONSENT AGENDA ITEMS</b>	
7.1	<b>ITEM CS23-25</b> There are no consent agenda items.	
8.	<b>COMMUNICATIONS</b>	
8.1	<b>ITEM CS24-25</b> Re: Recognition of Canadian Viral Hepatitis Elimination Day in the Township of West Lincoln Day  <b>RECOMMENDATION:</b> <b>WHEREAS</b> , hepatitis B and C are among Canada’s most burdensome infectious diseases – measured in liver damage, cancer, lives lost, and significant costs to our public healthcare system;  <b>WHEREAS</b> , more than 204,000 people in Canada are living with hepatitis C, and more than 250,000 are living with hepatitis B;  <b>WHEREAS</b> , hepatitis C is curable, and hepatitis B is vaccine-preventable and treatable;  <b>WHEREAS</b> , Canada has committed to eliminating viral hepatitis as a public health threat by 2030; and  <b>WHEREAS</b> , Canadian Viral Hepatitis Elimination Day provides an opportunity to highlight the need for policies that support easy access to testing, treatment, and care for those affected, paving the way toward	50

elimination;

**NOW THEREFORE BE IT RESOLVED** that the Township of West Lincoln Council acknowledge May 9, 2025 as Canadian Viral Hepatitis Elimination Day.

- 8.2

**ITEM CS25-25**  
Kate Bonneville - KB Events Canada  
Re: Request for Designation of a Community Festival - 2025 Poutine & Mac n' Cheese Fest

51

**RECOMMENDATION:**

1.

That, the correspondence from Kate Bonneville Owner/Operator, of KB Events Canada, Dated January 24, 2025, requesting that the 2025 Poutine & Mac n' Cheese Fest be designated as a "Community Festival" in order to obtain a Special Events Permit from the Ontario Alcohol & Gaming Commission, be received; and,
2.

That, the Council of the Corporation of the Township of West Lincoln hereby designate the 2025 Poutine & Mac n' Cheese Fest as a "Community Festival of Municipal Significance" in accordance with the Liquor License Act of Ontario and the Alcohol and Gaming Commission of Ontario, which festival is to be held from Saturday, May 3rd to and including Sunday, May 4th, 2025 at the West Niagara Agricultural Centre, 7402 Mud Street, Grassie ON.

- 8.3

**ITEM CS26-25**  
West Lincoln Age Friendly Advisory Committee  
Re: Minutes of February 7, 2025 and March 7, 2025

52

**RECOMMENDATION:**

1.

That, the West Lincoln Age Friendly Advisory Committee Minutes dated February 7, 2025 and March 7, 2025; be received

- 8.4

**ITEM CS27-25**  
Mayor's Youth Advisory Committee  
Re: Minutes of February 5, 2025 and March 5, 2025

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**RECOMMENDATION:**

1.

That, the Mayor's Youth Advisory Committee Minutes dated February 5, 2025 and March 5, 2025; be received

- 8.5

**ITEM CS28-25**  
Re: Recognition of Doctor's Day

61

**RECOMMENDATION:**

1.

That, The Township of West Lincoln is proud to recognize and celebrate the 600 dedicated physicians working in the Niagara Region; and,
2.

That, the Township of West Lincoln Council acknowledge May 1,

2025 as Doctor's Day in Ontario.

## **9. STAFF REPORTS**

### **9.1 ITEM CS29-25**

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Manager of Legislative Services/Clerk (Justin Paylove)

Re: Recommendation Report LLS-02-2025 - Alternative Voting Methods for the 2026 Municipal and School Board Election

#### **RECOMMENDATION:**

1. That Recommendation Report LLS-02-25, titled "Alternative Voting Methods, for the 2026 Municipal and School Board Election" dated April 22, 2025 be received; and,
2. That, Council approves of the following voting methods for the 2026 Municipal and School Board Election.
  - Paper Ballots with Tabulators (traditional)
  - Internet Voting
3. That, a By-law be adopted to provide for the alternative voting methods and to permit advance voting as per the Municipal Election Act, 1996; and,
4. That, Council authorizes the Clerk to proceed in a Joint Municipal RFP process with interested local area municipalities for an election voting method and equipment for the 2026 Municipal and School Board Election.

### **9.2 ITEM CS30-25**

70

Director of Legal and Legislative Services (Jessica Dyson)

Re: Recommendation Report LLS-03-2025 - Property Standards and Administrative Monetary Penalties By-law Amendments

#### **RECOMMENDATION:**

1. That, Recommendation Report LLS-03-2025, titled "Property Standards and Administrative Monetary Penalties By-law Amendments", dated April 22, 2025 be received; and,
2. That, an amending by-law as found in Schedule "A" to this report, be passed to amend the Township of West Lincoln Property Standards By-law (No. 98-105); and,
3. That, an amending by-law as found in Schedule "B" to this report, be passed to amend the Township of West Lincoln Administrative Penalties for Non-parking By-law (No. 2021-84)

### **9.3 ITEM CS31-25**

92

Manager, Legislative Services/Clerk (Justin Paylove) and Coordinator, Legislative Services (Barb Hutchinson)

Re: Recommendation Report LLS-04-2025 - Delegation of Authority By-law Amendment – Director of Operations/Infrastructure

#### **RECOMMENDATION:**

1. That, Recommendation Report LLS-04-2025, titled "Delegation



of Authority By-law Amendment – Director of Operations/Infrastructure” dated April 22, 2025 be received; and,

2. That, an amending by-law such as the one attached as Schedule “A” be approved.

**9.4 ITEM CS32-25**

98

Director, Corporate Services/CFO (Katelyn Repovs)

Re: Information Report T-08-2025 - Quarter 1 Financial Update

**RECOMMENDATION:**

1. That, Information Report T-08-2025, titled “Quarter 1 Financial Update”, dated April 22, 2025, be received.

**10. OTHER BUSINESS**

**10.1 ITEM CS33-25**

Members of Committee

Re: Verbal Updates from Members of Boards and Committees - If required

**10.2 ITEM CS34.25**

Members of Council

Re: Other Business Items of an Informative Nature

**10.3 ITEM CS35-2025**

Councillor William Reilly

Re: Support of Canadian Economy

**RECOMMENDATION:**

WHEREAS The Township of West Lincoln recognizes the economic challenges posed by the proposed U.S. tariffs on local and domestic businesses, workers and economic stability on both sides of the border; and

WHEREAS at the Niagara borders, 9.1 million people crossed into the US from Canada, and 9.3 million people crossed from the US into Canada; and

WHEREAS a total of \$119.5 billion in goods transited the borders in Niagara: \$57.8 billion were exports to the US, and \$61.6 billion were imports to Canada; and

WHEREAS Niagara borders with the US accounted for 11.4% of total goods traded between Canada and the US; and

WHEREAS Premier Doug Ford has stated the proposed tariffs could cost Ontario 500,000 jobs; and

WHEREAS in 2023, 532 businesses in Niagara exported \$5.9 billion in goods to the US, and the US market accounts for 72% of total exports from Niagara; and

WHEREAS the implementation of a 25% tariff on Canadian goods threatens not only local businesses but also the broader supply chain that fuels economic activity across Ontario and the rest of Canada; and

WHEREAS it is imperative that all levels of government work together to address these challenges, ensuring that our procurement policies support domestic industries while maintaining competitive and sustainable growth; and

WHEREAS, given the importance of trade and infrastructure investments in shaping the future of our communities, West Lincoln stands ready to take decisive action in collaboration with provincial and federal stakeholders; and

WHEREAS municipalities have traditionally been restricted by Federal and Provincial trade agreements from giving preference to “Buy Canadian” initiatives; and

NOW THEREFORE BE IT RESOLVED that the Township of West Lincoln Council calls on provincial and federal governments to remove any impediments to municipalities preferentially procuring from Canadian companies for capital projects and supplies; and

BE IT FURTHER RESOLVED that Township Council calls on the provincial and federal governments to continue to work together on a response that protects the Canadian economy through measures such as expanding export opportunities outside of the US market, removing inter-provincial trade barriers, continuing to push for exemptions and tariff reductions via diplomatic channels; and

BE IT FURTHER RESOLVED THAT the Township of West Lincoln Council formally acknowledges the economic challenges posed by the proposed U.S. tariffs and commits to adopting strategies that will protect our local and domestic economy; and that subject to provincial and federal changes to legislation, adjustments will be made to our procurement policies that prioritize Canadian businesses, strengthen trade advocacy efforts, and promote interprovincial collaboration to mitigate the impact of tariffs; and

BE IT FURTHER RESOLVED that copies of this motion be sent to.

The Prime Minister of Canada

The Honourable Doug Ford, Premier of Ontario

The Minister of Foreign Affairs

The Minister of Economic Development, Job Creation and Trade

The Minister of Housing, Infrastructure and Communities

The Minister of Municipal Affairs and Housing

AMO (Association of Municipalities of Ontario)

Niagara Region Municipalities

Niagara Region MPPs

Niagara Region MPs

**11. NEW BUSINESS**

**NOTE:** Only for items that require immediate attention/direction and must first approve a motion to introduce a new item of business. (Motion Required)

**12. CONFIDENTIAL MATTERS**

**RECOMMENDATION:**

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:

12.1 Director, Corporate Services/CFO (Katelyn Repovs)

Re: Confidential Report - Organizational Resourcing Follow-Up

**Applicable closed session exemption(s):**

- Litigation or potential litigation; and,
- Advice subject to Solicitor-Client privilege
- Personal matters about an identifiable individual, including municipal or local board employees.

**12.1 Director, Corporate Services/CFO (Katelyn Repovs)**

Re: Confidential Report – Organizational Resourcing Follow-Up

**13. DISCLOSURE OF CONFIDENTIAL MATTERS**

**14. ADJOURNMENT**

The Chair declared the meeting adjourned at the hour of [time]



# The Corporation of the Township of West Lincoln

**Audit Planning Report  
for the year ending  
December 31, 2024**

*KPMG LLP*

Prepared as of April 10, 2025 for presentation to the Corporate  
Services Committee in April 22, 2025

[kpmg.ca/audit](https://kpmg.ca/audit)

# KPMG contacts

## Key contacts in connection with this engagement



**Carlos Alvarez, CPA, CA**  
Lead Audit Engagement Partner  
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## Digital use information

This Audit Planning 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.

<b>4</b>	<b>Highlights</b>	<b>5</b>	<b>Audit strategy</b>	<b>8</b>	<b>Audit strategy - Group audit</b>
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<b>19</b>	<b>Independence</b>	<b>20</b>	<b>Appendices</b>		

The purpose of this report is to assist you, as a member of Council, in your review of the plan for 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 to Council 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

## Scope

Our audit of the consolidated financial statements (“financial statements”) of The Corporation of the Township of West Lincoln (“the Entity”) as of and for the period ended December 31, 2024 will be performed in accordance with Canadian generally accepted auditing standards.

## Audit strategy

**Materiality \$694,000**

Involvement of others



Updates to our prior year audit plan



- Audit of the impact of revisions to PSAS 3400 - Revenue

## Audit strategy - group audit

- Refer to slide 9 for the scope of Entities which are subject to audit (we note no changes from prior period).



Involvement of other KPMG member firms



Involvement of non-KPMG firms

## Risk assessment



Risk of management override of controls



Risk of fraudulent revenue recognition



New risks



- Implementation of PS 3400 – Revenue



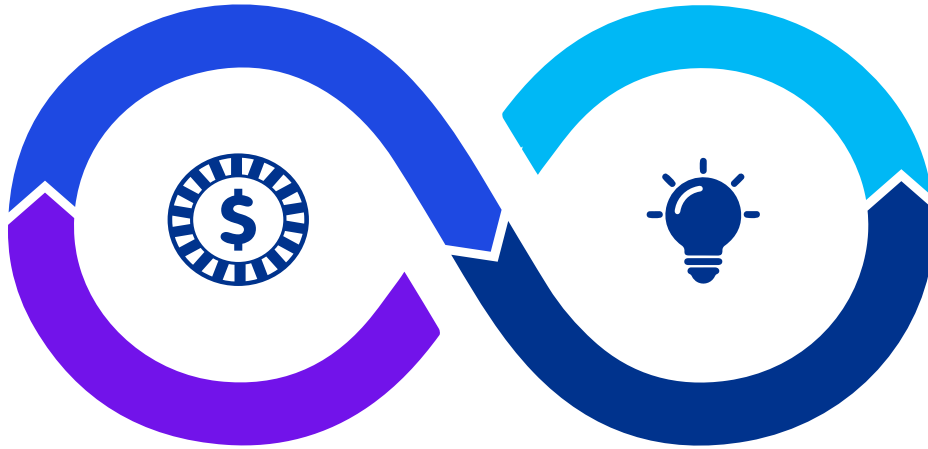
Other risks of material misstatement



- Revenue recognition
- Operating expenditures including payroll
- Tangible capital assets
- Employee benefit obligation
- Financial Instruments
- Investment in Peninsula West Power Inc. (PWPI)
- Investments



# Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

## Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

## Evaluate the effect of misstatements

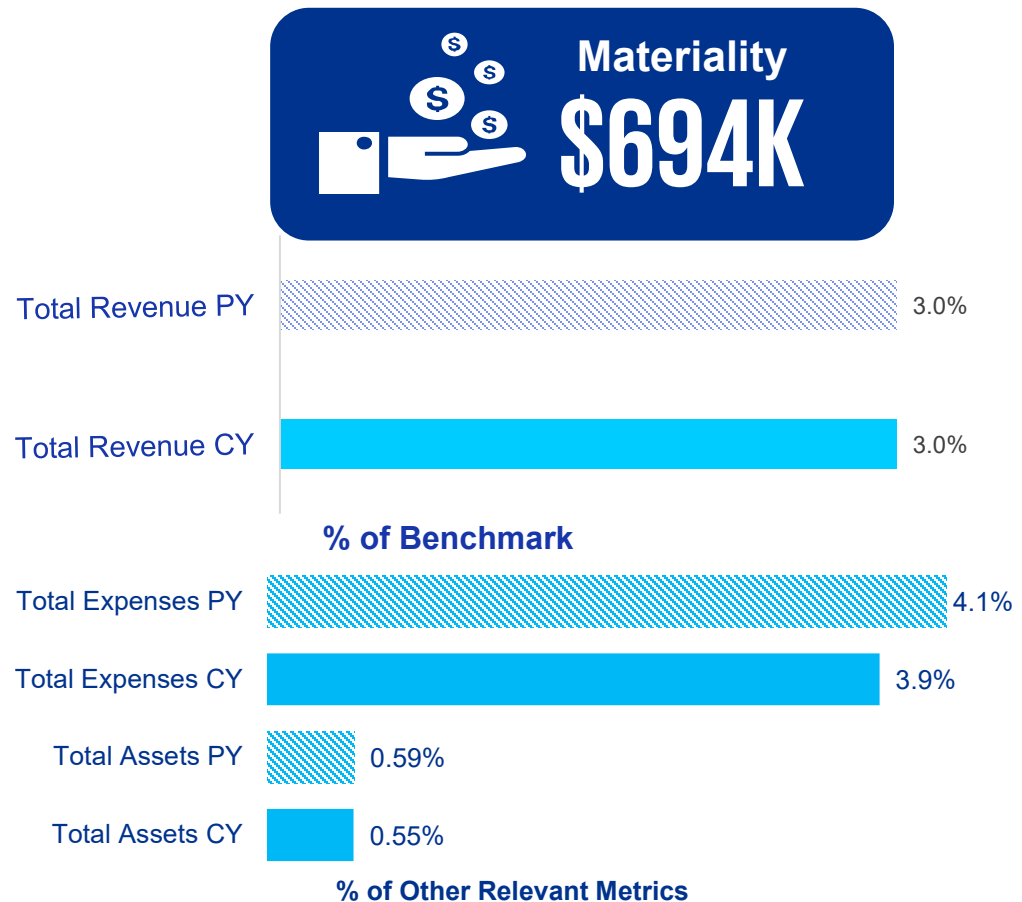
We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.





# Initial materiality



## Adjusted Total Revenues

(adjusted for non-recurring revenue)

**Prior Year 2023 - \$25,928,232**

(2022: \$ 20,447,767)

## Total Assets

**2023 - \$139,072,476**

(2022: \$131,827,613)

## Total Expenses

**2023 - \$19,844,080**

(2022: \$18,830,270)

**Our 2024 audit misstatement posting threshold is approximately \$34,700.**



# Updates to our prior year audit plan

## Other significant changes



**Newly effective accounting standards**  
(effective for fiscal periods beginning on or after April 1, 2023)



### PS 3400 – Revenue

Previous standards provided guidance for revenue recognition on primary revenue streams such as taxation revenue and government grants. The new standard provides general recognition guidance to provide consistency for other streams not previously covered by existing public sector standards.

### PSG-8 – Purchased Intangibles

This standard governs recognition of intangible assets which were acquired through an exchange transaction, namely an arm's length exchange between two willing parties (as opposed to inter-entity transfers, which are excluded).

### PS 3160 – Public Private Partnerships

Public private partnerships ("P3s") are an alternative procurement and finance model where public sector entities purchase infrastructure using a private sector partner.

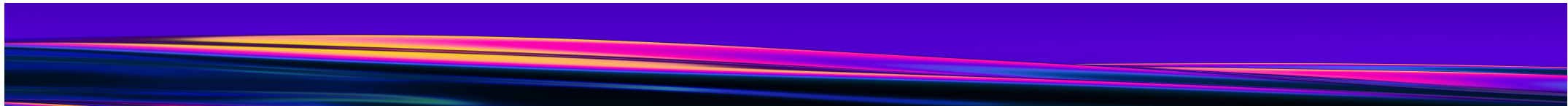
We will discuss the upcoming standards with management and determine the impact to the Township's financial statements and accounting policies, if any. These are not expected to have a significant impact to the Township.



**Newly effective auditing standards**



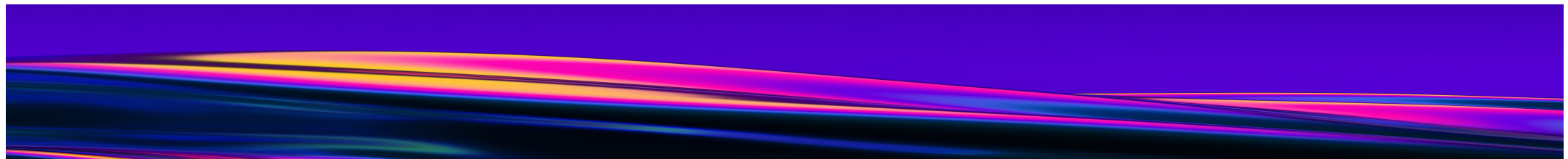
No matters which are expected to have a significant impact on the audit. See Appendices for details.





# Group audit - Scoping

Entity Name	Change in Scope?	Non-Consolidated Materiality	Full-Scope Standalone Audit?
The Corporation of the Township of West Lincoln	Consistent with Prior Period	\$619,000	Yes
Township of West Lincoln Public Library Board	Consistent with Prior Period	\$25,000	Yes
Township of West Lincoln Trust Funds	Consistent with Prior Period	\$600	Yes





# Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

Our audit is primarily substantive based and we draw upon our understanding of the Township and its environment our understanding of the Township's components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	Risk rating
●	Management Override of Controls	✓		Significant
●	Revenue recognition		✓	Base
●	Asset Retirement Obligations		✓	Base
●	Operating expenditures, including payroll		✓	Base
●	Tangible capital assets		✓	Base
●	Employee benefit obligation		✓	Base
●	Financial Instruments		✓	Base
●	Investment in Peninsula West Power Inc. (PWPI)		✓	Base
●	Investments		✓	Base

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISTATEMENT

## Advanced Technologies

Our **KPMG Clara Dynamic Risk Assessment** tool gives us a more sophisticated, forward-looking and multi-dimensional approach to assessing audit risk.

[Learn more](#)

Our **KPMG Clara Business Process Mining** provides immediate visualization of how 100% of your transactions are processed to complement your process narratives & flow charts.

[Learn more](#)

**KPMG Clara Account Analysis** allows us to analyze the flow of transactions through your business to drive a more meaningful risk assessment.

[Learn more](#)

**KPMG Clara AI** allows us to layer AI into our auditing platform, allowing us to scan 100% of your data and pull all of the risky transactions and anomalies out for further analysis.

[Learn more](#)

The **Clara Asset Impairment Tool** delivers advanced analysis of long-lived assets and goodwill impairment models (based on discounted cash flows) through the use of predictive analytics, enabling a more robust and independent challenge of management's assumptions.

[Learn more](#)



# Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

**Presumption  
of the risk of fraud  
resulting from  
management  
override of  
controls**

## Why is it significant?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

## Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.
- Incorporating an element of unpredictability into our audit plan

## Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



**Click to learn more**



# Significant risks



Fraud risk over revenue recognition (presumed significant risk of material misstatement)

RISK OF



FRAUD

## Why is it significant?

**Presumption  
of the risk of fraud  
over revenue  
recognition**

This is a presumed fraud risk under Canadian Auditing Standards.

There are generally pressures or incentives on management to commit fraudulent financial reporting through inappropriate revenue recognition when performance is measured in terms of year-over-year revenue growth or profit.

## Our planned response

The presumed risk has been rebutted for all revenues earned by the Town. Revenues earned from tax levies, user fees, and grants are not subject to significant judgment regarding revenue recognition. As a result, we have concluded there is not a significant risk of fraud relating to revenue recognition.

We have assessed revenue recognition as a risk of error and as such will conduct procedures on revenue recognition, see slide 12.

## Advanced technologies

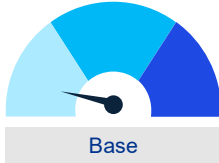
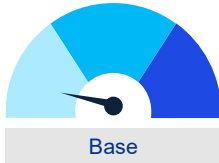
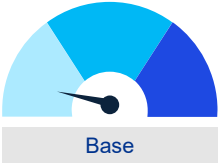
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[Click to learn more](#)

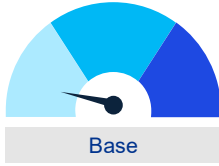
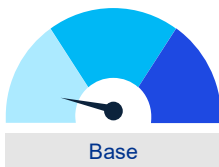
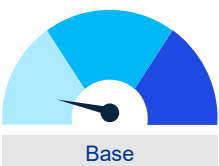


# Other risks of material misstatement

Areas	Level of risk due to error	Our planned response
Revenue recognition - Government grants and development charges, including related deferrals – risk of error	 Base	We will perform substantive procedures over government grants and development charges to address the relevant assertions and ensure appropriate deferral at December 31, 2024
Operating expenditures, including payroll and related accruals	 Base	We will perform substantive procedures over operating expenditures and payroll to address the relevant assertions including the use of Data & Analytical procedures.
Tangible capital assets	 Base	<p>We will perform substantive procedures to address the relevant assertions including testing of significant additions and disposals and assessing the status of any capital projects identified as work-in-process.</p> <p>We will perform procedures over the fair value of contributed assets and recognition as revenue.</p> <p>We will agree fair value estimates of contributed tangible capital assets to supporting third party documentation or estimated by the Township.</p>



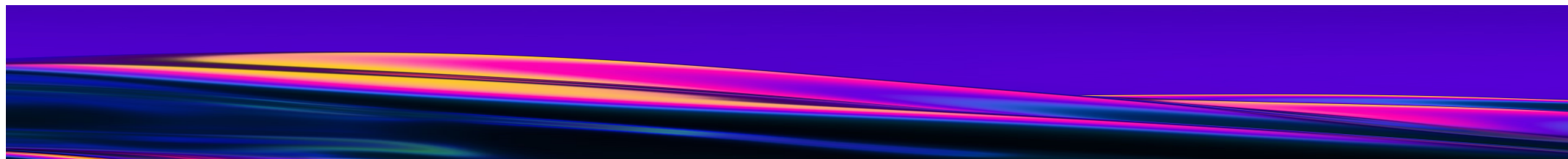
# Other risks of material misstatement

Areas	Level of risk due to error	Our planned response
Employee benefit obligation	 <p>Base</p>	We will perform substantive procedures to address the relevant assertions including a review of the actuarial valuation and applicable assumptions and assessing management's expert. We will ensure appropriate disclosures are made within the Township's financial statements.
Investments	 <p>Base</p>	We will perform substantive analytical procedures to address the relevant assertions including confirmation of investment balances with investment managers, test management's assessment of impairment and review of financial statement note disclosures and adherence to new accounting standard.
Investment in Peninsula West Power Inc. (PWPI)	 <p>Base</p>	<p>An audit is completed over PWPI for which Carlos Alvarez is also the Lead Audit Engagement Partner.</p> <p>For purposes of the Township's audit, we rely on the audit performed at the component level for reporting in the Township's financial statements.</p> <p>We will ensure appropriate disclosures are made within the Township's financial statements.</p>





# Other risks of material misstatement





# Required inquiries of Council



## Inquiries regarding risk assessment, including fraud risks

- What are the Council's views about fraud risks, including management override of controls, in the Company? And have you taken any actions to respond to any identified fraud risks?
- Is the Council aware of, or has the Audit Committee identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets?
  - If so, have the instances been appropriately addressed and how have they been addressed?
- How does the Council exercise oversight of the Company's fraud risks and the establishment of controls to address fraud risks?
- Is the Council aware of matters relevant to the audit, including, but not limited to, violations or possible violations of laws or regulations?



## Inquiries regarding Township processes

- Is the Council aware of tips or complaints regarding the Company's financial reporting (including those received through the Council internal whistleblower program, if such programs exist)? If so, the Council responses to such tips and complaints?
- What is the nature and extent of communications expected between the auditors and the Council regarding misappropriations perpetrated by lower-level employees?



## Inquires regarding related parties and significant unusual transactions

- Is the Council aware of any instances where the Company entered into any significant unusual transactions?
- What is the Council's understanding of the Company's relationships and transactions with related parties that are significant to the Company?
- Is the Council concerned about those relationships or transactions with related parties? If so, the substance of those concerns?

If there are any concerns with respect to the above topics or matters that you would like to bring to our attention, please contact a member of the Audit Team. See slide 2 for contact details.



# Key milestones and deliverables

## Nov - Dec 2024

### Planning & Risk Assessment

- Debrief prior year with management
- Kick-off with management
- Planning and initial risk assessment procedures, including:
  - Involvement of others
  - Identification and assessment of risks of misstatements and planned audit response for certain processes
- Obtain and update an understanding of the Township and its environment
- Inquire of management and others within the Township about risks of material misstatement

## Jan - Apr 2025

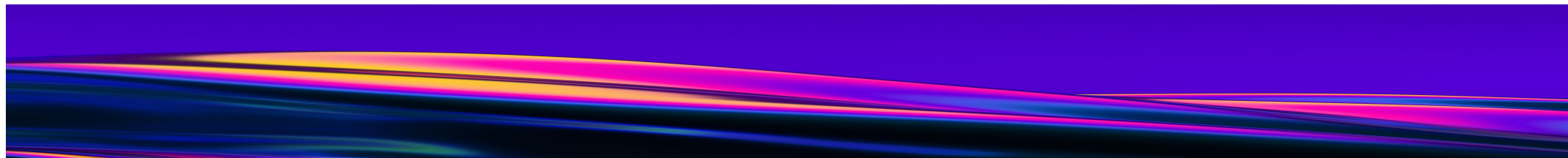
### Risk assessment & Interim work

- Document the Entity's components of internal control by performing process walkthroughs for certain business processes.
- Identify process risk points for certain business processes
- Complete interim data extraction and processing activities
- Perform interim substantive audit procedures
- Complete initial risk assessment
- Communicate audit plan
- Identify IT applications and environments

## May - June 2025

### Final Fieldwork & Reporting

- Complete year-end data extraction and processing activities
- Perform remaining substantive audit procedures
- Evaluate results of audit procedures, including control deficiencies and audit misstatements identified
- Review financial statement disclosures
- Present audit results and perform required communications
- Issue audit report on financial statements
- Closing meeting with management
- Filing date: Issue audit reports on financial statements





# 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.

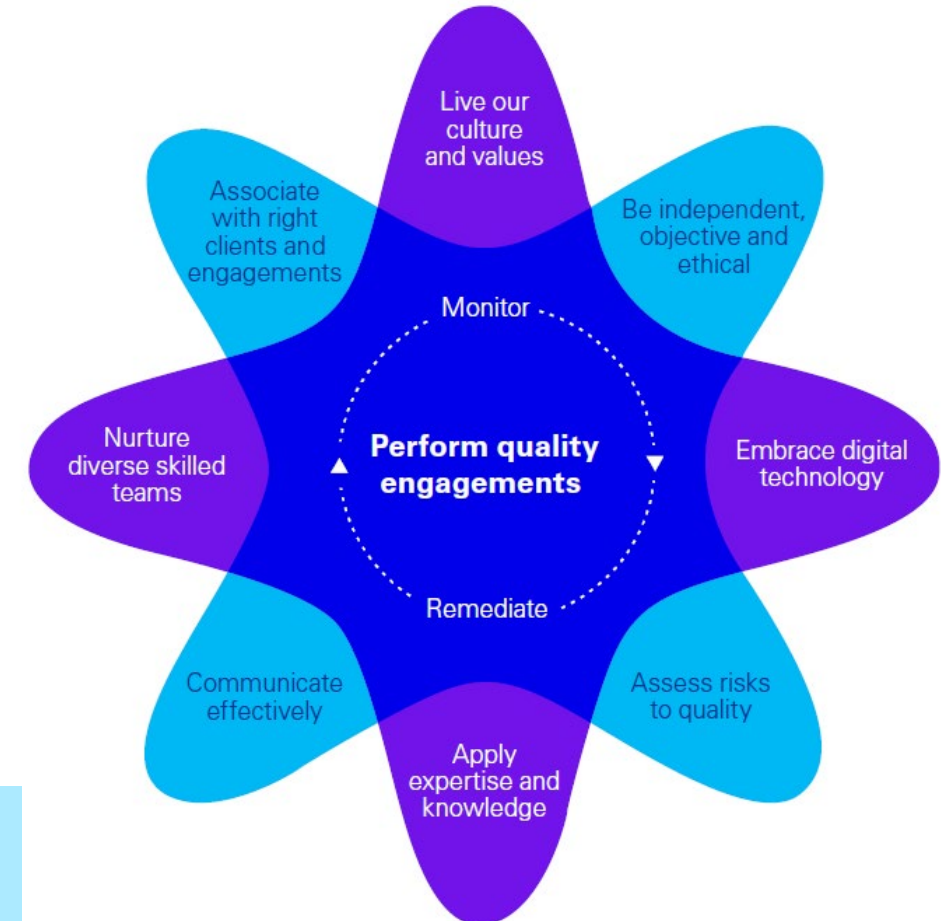
The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued 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. Learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:

[KPMG Canada Transparency Report](#)

[Statement on the effectiveness of the System of Quality Management of KPMG LLP as at September 30, 2024](#)

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

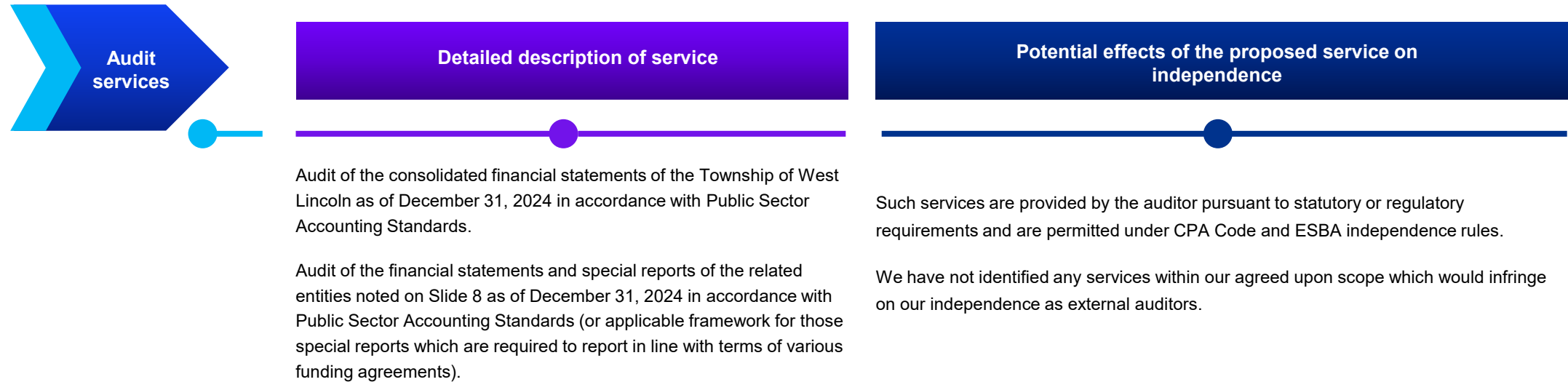
- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and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



**Doing the right thing. Always.**



# Independence: Pre-approval of services





# Appendices

**A**

Regulatory  
communications

**B**

New auditing  
standards

**C**

Insights

**D**

Technology



# Appendix A: Regulatory communications



## 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: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)



# Appendix B: 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, 2023

## ISA 600/CAS 600

.....

Revised special considerations – Audits of group financial statements

Effective for periods beginning on or after December 15, 2024

## ISA 260/CAS 260

.....

Communications with those charged with governance

## ISA 700/CAS 700

.....

Forming an opinion and reporting on the financial statements





# Appendix C: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, Councils and management. Of particular note are Lean process reviews, IT system changes, fraud prevention and cyber penetration testing, which are services currently sought after to help strengthen organizations.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

## Current Developments

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

## Audit Committee Guide – Canadian Edition

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

## Accelerate 2024

The key issues driving the audit committee agenda in 2024.

## Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards

## IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on accounting, financial reporting and sustainability reporting.

## Government and Public Sector

We have a wealth of thought leadership to help public sector organizations grow and advance.





# Appendix C: Insights to enhance your organization

We have the unique opportunity as your auditors to perform a deeper dive to better understand your business processes that are relevant to financial reporting.

## Lean in Audit

Lean in Audit™ is KPMG's award-winning methodology that offers a new way of looking at processes and engaging people within your finance function and organization through the audit.

By incorporating Lean process analysis techniques into our audit procedures, we can enhance our understanding of your business processes that are relevant to financial reporting and provide you with new and pragmatic insights to improve your processes and controls.

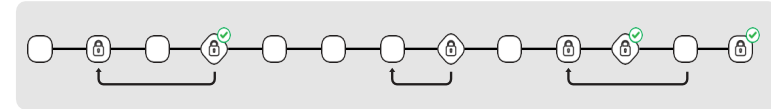
Clients like you have seen immediate benefits such as improved quality, reduced rework, shorter processing times and increased employee engagement.

We look forward to working with you to incorporate this approach in your audit.

## How it works

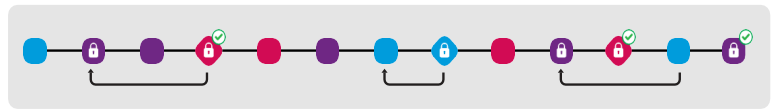
### Standard Audit

Typical process and how it's audited



### Lean in Audit

Applying a Lean lens to perform walkthroughs and improve Audit quality while identifying opportunities to minimize risks and redundant steps



### How Lean in Audit helps improve businesses processes

Make the process more streamlined and efficient for all



**Value:** what customers want (**maximize**)

**Necessary:** required activities (**minimize**)

**Redundant:** non-essential activities (**remove**)

Process controls

Key controls tested



# Appendix D: Our technology story



## Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



## Secure

A secure client portal provides centralized, efficient coordination with your audit team.



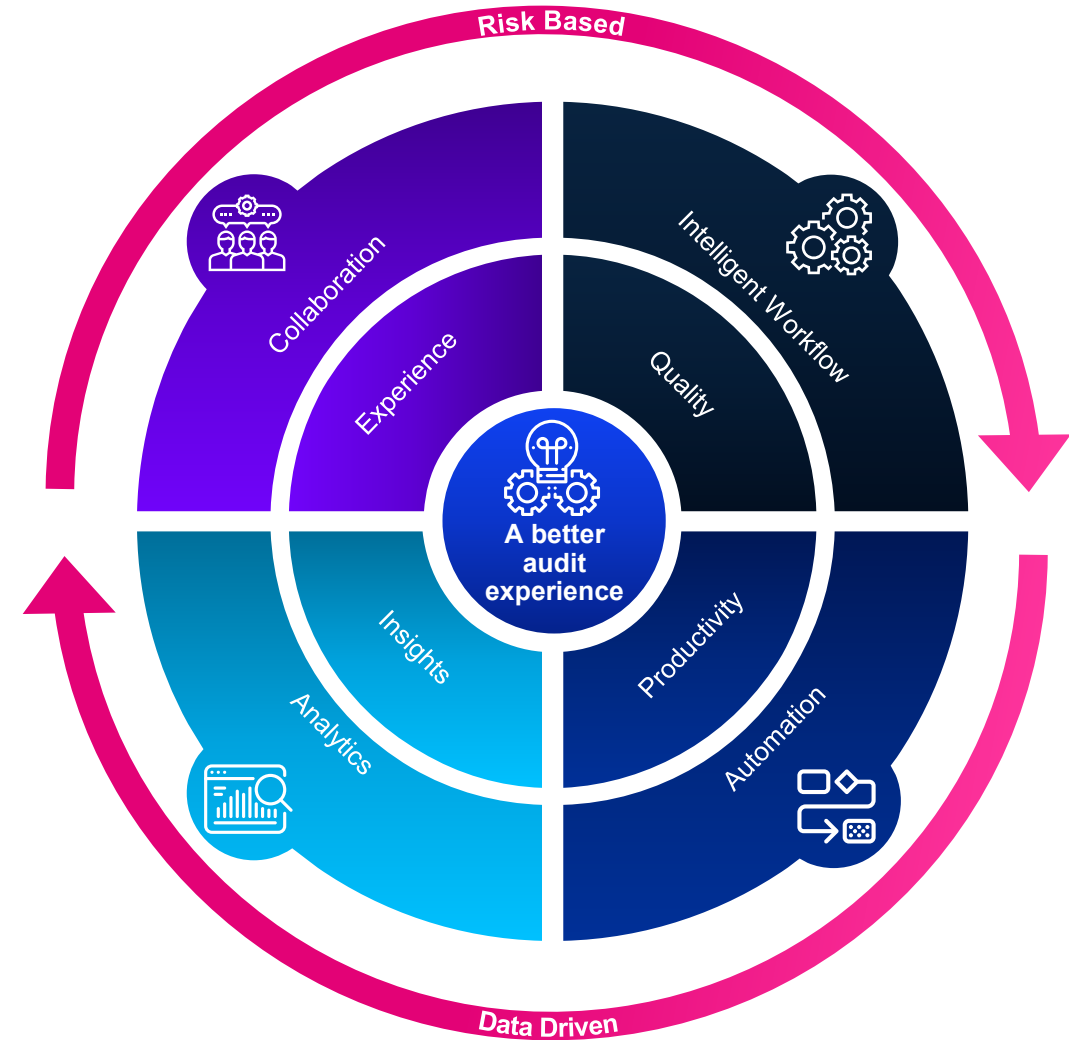
## Intelligent workflow

An intelligent workflow guides audit teams through the audit.



## Increased precision

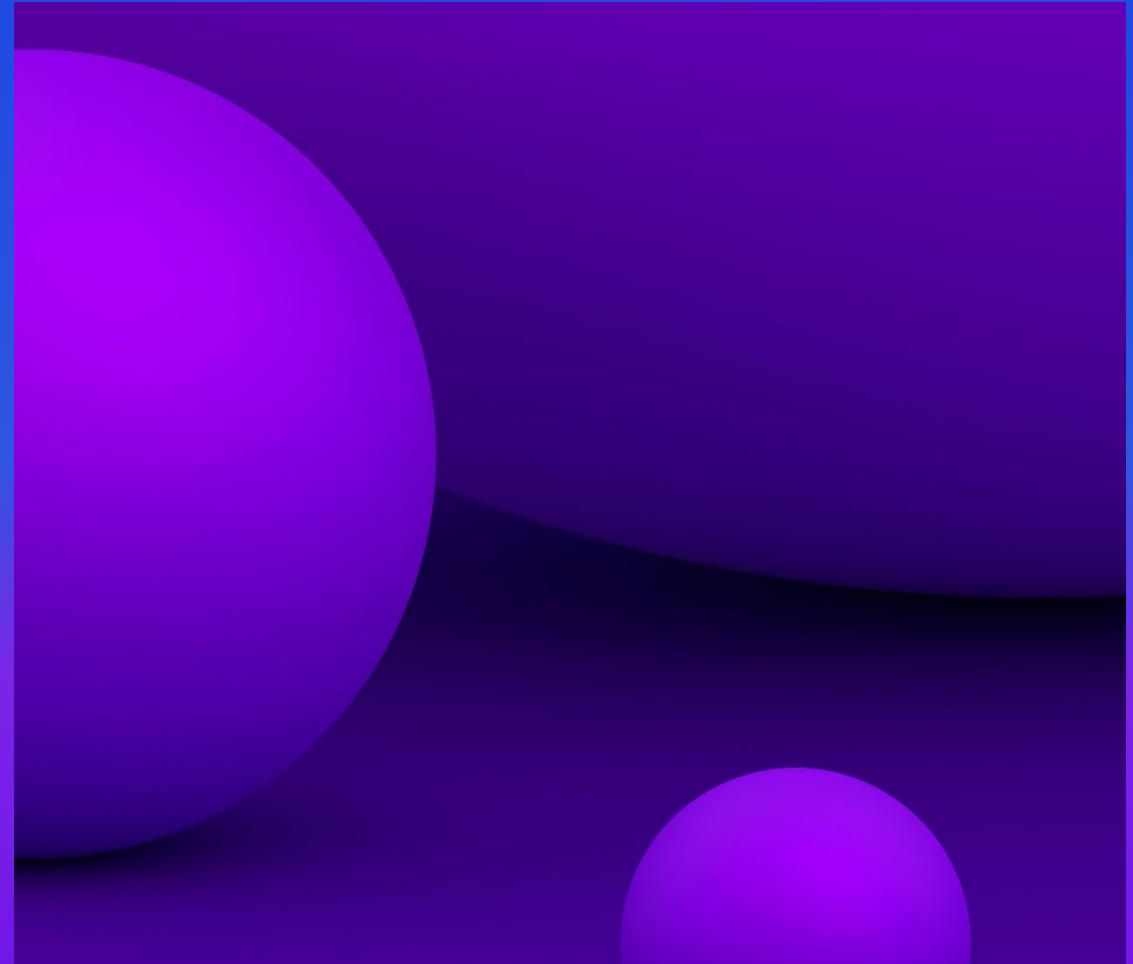
Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





[kpmg.ca](https://kpmg.ca)

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# Niagara Film Office (NFO)



# Niagara Film Office (NFO)

Two Niagara area champions have continued to make progress since January, 2024 towards the launch of a Film Office in Niagara. Peter Donato and Nigel Napier-Andrews.

In June, 2023 the Niagara Economic Development Team under the leadership and direction of the Regional Municipality released a comprehensive report identifying six growth areas for the Region to focus on in the next ten years. Film and Television was on this list. This report cost \$86,000 and was collaborated by Deloitte.

“The Development of a Niagara Film Office could help and advocate for the Region, manage a local fund and run the concierge service. Its evolution would be an indication that the Niagara region is properly and professionally invested in this sector.

# Ontario Film Market

In 2022, the film and television industry in Ontario contributed \$3.15 billion to the economy, a record high. 419 productions helped create over 45,000 jobs. This was a record-breaking year for the industry.

In 2023, 404 productions contributed \$1.8 billion to the economy, creating 25,862 jobs. This was a decrease from 2022 due to labor strikes in the US.

Ontario is a global leader in film and television production, hosting over 300 productions annually. The industry is supported by a variety of factors, including: A diverse talent pool, A range of film-friendly locations, Financial incentives, Studio space expansion, and Robust health and safety protocols.



# Niagara Film Office (NFO)





# Media and Awareness - NFO

July, 2024 – The Local NOTL, Pelham Today

<https://www.notllocal.com/local-news/notl-resident-business-owner-pushing-for-a-niagara-film-office-9195139>

October 2024 – Newstalk 610 am  
(radio)

<https://www.610cktb.com/news/pair-hopes-to-create-a-niagara-film-office-to-attract-productions-to-the-region.html>

January, 2025 – Niagara Now, Thorold

<https://niagaranow.com/news.phtml/niagaras-million-dollar-miss-advocates-rally-for-regional-film-office/>

# Sample of Recent Productions in the Niagara Region (2000's to current)

- Handmaid's Tale – 2020, 2022 (TV Series, multiple episodes)
- IT – Chapter Two (Feature Film, Horror)
- Hardy Boys TV Show
- Amazing Race Canada, Seasons 1, 9, 10 (2012, 2023, 2024)
- Hallmark Romance MOW – Falling in Love in Niagara (2024)
- The Shape of Water – Feature Film
- Blue's Brothers (Feature Film)
- Superman 2, The Dead Zone (Stephen King), Pirates of the Caribbean, “Niagara (Marilyn Monroe - vintage films since 1950)
- 911 Killer (2024 – Episode)
- All Around Champion – Season 6 (Cricket Episode)

# Growing List of Niagara Supporters

- Terry Ugolini – Mayor of Thorold
- Gary Zalepa – Lord Mayor of NOTL
- Kathy Weiss – Chamber of Commerce - NOTL
- CAO and Tourism Department – Town of Lincoln
- City of Niagara Falls (Councillor)
- Dean Spironello – Niagara Falls E.D.
- Various media outlets including The Local, Niagara News, radio stations and journalists.

# Comparison to other ONTARIO Film Offices

- **Hamilton** – created in earnest in 2007, in 2022 173 productions generated **\$73 million dollars** in economic activity. 900 film permits were issued and 9,000 locals claim to work in the Industry
- **London** – Entering 4<sup>th</sup> year of existence, started with a 3-year pilot under the London Economic Development Corp (LEDC) Arm and **\$300,000 annual operating** budget. Locations Database of 170+ places, 140 Crew Members, 165 performers and 85 resources
- **Kingston** – 2024 economic development from Film and Television was tagged at \$2.6 million dollars, 3 f/t staff work under the Tourism Kingston department
- **Mississauga** — now picking up many productions leaving Toronto due to scarce studio supply, traffic and rising costs to shoot

# NFO Goals and Outcome(s)

- Our goal is to finish our business plan and prepare a thorough summary with financial projections of what a successful Film Office would look like
- Once ready we would pitch the Regional Chair to present our case to Council
- We aim to generate more letters of support, more data and facts to build our case and in 2025 secure the funding necessary to launch an office
- Our short term plan to raise funds would be to host a Fundraiser in May or June at a winery or suitable venue
- Any monies raised would go towards a student project to help with the research needed to complete an accurate business plan

# What does a Film Office Do?

- A film office most importantly acts as a quick resource for a variety of needs from film and tv productions looking to shoot here, or already coming and they need support almost always throughout their visit
- Any and all staff on a Film Office team need to be 100% all-in regarding their roles, passionate about film and television, have a thorough understanding of all the key crew roles and generally lots of experience on a variety of different sets and productions, as they must know the "lingo" in as many areas as possible
- Permits are quickly issued and in this case the Niagara Film Office could be the placeholder of ALL 12 region permits assuming everyone had some unique features, so we could quickly distribute these and also e-introduce anyone with an introduction where applicable and to save time and not waste communication

# What does a Film Office Do?

- A film office website provides accurate, up to date contact information (staff), lists of accredited resources (such as catering companies, car and equipment rental organizations, maybe a breakdown and list of the top hotels and room numbers with production office sizes)
- In the case of Niagara with so many regional offices where applicable the NFO staff could list the right, direct contact to call if for example it was a production wanting access to NOTL and we knew that the Events Person at the Town was the first, best key contact
- Manages a thorough and extensive private directory of all Niagara based Crew, Contractors, Companies and Individuals who count themselves as members of the Industry and have worked even a few shifts on any type of production(s) taking place locally or elsewhere; the goal of a Film Office is to quickly connect a production with local talent, where applicable

# What does a Film Office Do?

- Markets and Expands a HUGE list of verified and active locations, currently on Ontario Creates there are 86 Niagara based locations, this should be 886 (!), but more importantly it's active, current and vetted to be accurate and reasonable whether it's City or Municipal properties or private locations, so this one area results in almost daily monitoring, as owners change hands, listings are updated, added, removed and/or new photos replace older ones, etc.
- This role is critical as many productions search here first and if not enough places, ideas and parameters are presented at this step many productions don't even take next steps but rather look elsewhere
  - Lobbies, markets and conducts outreach on a regular basis to production companies known to be favorable to Ontario to convince the key decision makers to consider Niagara over other markets
- By comparison Hamilton has over 350 locations listed and is almost 2x smaller by square area



# Contact Info



Peter Donato – (416)707-5944  
2 Mile Creek Productions

[bookings@niagaracyclingtours.ca](mailto:bookings@niagaracyclingtours.ca)  
[filmlocationscout3@gmail.com](mailto:filmlocationscout3@gmail.com)





## *Office of the Mayor*

July 30, 2024

George Spezza  
Director of Economic Development  
Niagara Region  
1815 Sir Isaac Brock Way  
Thorold, ON L2V 4T7

### **Re: Niagara Film Office Proposal**

Dear George,

On behalf of the City of Thorold, I would like to support the proposal request by Peter Donato and Nigel Napier-Andrews to the Niagara Region Planning and Economic Development Committee on July 12, 2023, regarding a proposed Niagara Film Office.

Niagara has successfully demonstrated the ability to stage major provincial, national and international filming locations and has a reputation for delivering unparalleled experiences to actors, crew, and volunteers. Thorold has various locations across the City that could benefit a production company including parks, recreational trails, arts and culture, our heritage designations which includes preservation of buildings, structures and lands that are of cultural and/or historical value of interest.

Most recently Thorold served as a filming location for an episode of *Murdoch Mysteries*, completely transforming our Downtown into 1900s Grimsby, as actors and crews got to work on creating some TV magic.



As our reputation in the film industry expands, establishing local contacts for film companies becomes crucial. This will ensure continued growth and will broaden Niagara Region within the film industry.

I am delighted to offer my unwavering support of a Niagara Film Office, and I hope Niagara Region will consider this matter.

Please do not hesitate to reach out for any further endorsement.

Yours Truly,

A handwritten signature in blue ink that reads 'Terry Ugulini'.

Terry Ugulini  
Mayor, City of Thorold



Office of the Lord Mayor  
Town of Niagara-on-the-Lake  
1593 Four Mile Creek Road, P.O. Box 100, Virgil, ON L0S 1T0  
905-468-3266 • gary.zalepa@notl.com

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April 9, 2024

**BY MAIL AND EMAIL:** [george.spezza@niagararegion.ca](mailto:george.spezza@niagararegion.ca)

George Spezza  
Director of Economic Development  
Niagara Region  
1815 Sir Isaac Brock Way  
Thorold, ON L2V 4T7

Dear George,

**Re: Niagara Film Office Proposal**

I am writing to you in support of a proposal by Peter Donato and Nigel Napier-Andrews to the Niagara Region Planning and Economic Development Committee on July 12, 2023, regarding a proposed Niagara Film Office.

A recent analysis report by Deloitte LLP revealed that six new emerging sectors, including film, were identified through private-sector activity. In 2022, according to Ontario Creates, Ontario's film and TV sectors contributed more than \$3.15 billion to the province's economy, creating 45,891 high-volume, full-time, and part-time jobs.

Since the province implemented the tax credit fifteen (15) years ago, Ontario has become a film and TV production hub in Canada and globally. Niagara-on-the-Lake and the Niagara Region have various locations that production companies favour, including unique areas of natural resources, extensive institutional and industrial properties, heritage assets, wide-ranging rural lands, and diverse urban centres.

Exploring this opportunity and providing commitment and cooperation to a local film office will allow us to build on our current success in the industry and has the potential to attract not only filmmakers and broadcasters, but complementary investments, such as studio spaces, production and technology companies.

Recently, Niagara-on-the-Lake served as a filming location for an episode of Canada's Amazing Race, bringing our community together for viewing and highlighting our stunning backdrops. As our reputation in the film industry expands, establishing local contacts for film companies becomes crucial. This ensures continued growth of our positive reputation in Niagara-on-the-Lake and the broader Niagara Region within the film industry.



Office of the Lord Mayor  
Town of Niagara-on-the-Lake  
1593 Four Mile Creek Road, P.O. Box 100, Virgil, ON L0S 1T0  
905-468-3266 • gary.zalepa@notl.com

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I wholeheartedly endorse the Niagara Region's backing of the establishment of a Niagara Film Office. I encourage other municipal leaders to join in supporting this initiative, and I hope the Region can provide assistance in funding staffing for the Niagara Film Office. Thank you for your time and consideration of this important matter. Please do not hesitate to contact me if you have any questions.

Sincerely,

Lord Mayor Gary Zalepa  
Town of Niagara-on-the-Lake

CC: Chair Jim Bradley  
Mayor Wayne Redekop  
Mayor Jeff Jordan  
Mayor Sandra Easton  
Mayor Marvin Junkin  
Mayor Bill Steele  
Mayor Matt Siscoe  
Mayor Terry Ugulini  
Mayor Brian Grant  
Mayor Frank Campion  
Mayor Cheryl Ganann  
Mayor Jim Diodati  
Councillor Andrea Kaiser



# **CANADIAN** VIRAL HEPATITIS **ELIMINATION DAY**

## **JOURNÉE CANADIENNE** **POUR L'ÉLIMINATION DE L'HÉPATITE VIRALE**

### **Canadian Viral Hepatitis Elimination Day Proclamation May 9, 2025**

**WHEREAS**, hepatitis B and C are among Canada's most burdensome infectious diseases – measured in liver damage, cancer, lives lost, and significant costs to our public healthcare system;

**WHEREAS**, more than 204,000 people in Canada are living with hepatitis C, and more than 250,000 are living with hepatitis B;

**WHEREAS**, hepatitis C is curable, and hepatitis B is vaccine-preventable and treatable;

**WHEREAS**, Canada has committed to eliminating viral hepatitis as a public health threat by 2030; and

**WHEREAS**, Canadian Viral Hepatitis Elimination Day provides an opportunity to highlight the need for policies that support easy access to testing, treatment, and care for those affected, paving the way toward elimination;

**THEREFORE**, I, Cheryl Gannan, Mayor of the Township of West Lincoln, do hereby proclaim **May 9, 2025 Canadian Viral Hepatitis Elimination Day** in West Lincoln.

### **Proclamation de la Journée canadienne pour l'élimination de l'hépatite virale 9 mai 2025**

**CONSIDÉRANT** que les hépatites B et C comptent parmi les maladies infectieuses les plus onéreuses au Canada – mesurées en dommages au foie, en cancer, en vies perdues et en coûts importants pour notre système de santé public;

**CONSIDÉRANT** que plus de 204 000 personnes au Canada vivent avec l'hépatite C et plus de 250 000 avec l'hépatite B;

**CONSIDÉRANT** que l'hépatite C est guérissable et que l'hépatite B est évitable par la vaccination et traitable;

**CONSIDÉRANT** que le Canada s'est engagé à éliminer l'hépatite virale en tant que menace pour la santé publique d'ici 2030; et

**CONSIDÉRANT** que la Journée canadienne pour l'élimination de l'hépatite virale est une occasion de souligner la nécessité de mettre en place des politiques qui facilitent l'accès au dépistage, au traitement et aux soins pour les personnes touchées, tout en ouvrant la voie à l'élimination;

**PAR CONSÉQUENT**, je, Cheryl Gannan, mairesse de West Lincoln, proclame par la présente le **9 mai 2025 Journée canadienne pour l'élimination de l'hépatite virale** à West Lincoln.

**Cheryl Gannan  
Mayor / Mairesse**

Kate Bonneville

January 24, 2025

KB Events Canada

226-922-1748

katebonneville@hotmail.com

Dear Mr. Paylove,

This letter is being sent to request that the municipality designate our event as being municipally significant. The event is a Poutine & Mac n Cheese Fest and is being held at the West Niagara Fairgrounds on May 3<sup>rd</sup> from 11am-6pm and May 4<sup>th</sup> from 11am-5pm. This event helps to bring the community together, while supporting a multitude of small businesses. The event will feature a vendor market, food trucks, live music and a kid's fun zone. If you have any questions, please don't hesitate to reach out.

Sincerely,

Kate Bonneville

Owner/Operator of KB Events Canada

[www.kbeventscanada.com](http://www.kbeventscanada.com)

**TOWNSHIP OF WEST LINCOLN  
WEST LINCOLN AGE FRIENDLY ADVISORY COMMITTEE (WLAFAC)**

**MEETING NO. TWO: Friday, Feb 7, 2025**, Township Administration Building, 318 Canborough Street, and Smithville – 9:00 a.m. Council Chambers

**PRESENT:**

<b>Chair:</b>	<b>John Ganann</b>
<b>Members:</b>	Mayor Cheryl Ganann Councillor Greg Maychak Kitty McGrail Sue Langdon Stuart Lord Toni Mills Deb Thomas Denise Lipiec
<b>Regrets:</b>	Linda Sivyer Karen Parker
<b>Guests:</b>	Marianna Felvus Justin Paylove, Clerk Linsey Comley, Clerks Secretary
<b>Staff:</b>	Jacquie Thrower, Executive Assistant

1. **Welcome and Introduction of members/guests**

Chair John Ganann introduced Justin Paylove, Clerk

Justin advised he was in attendance to discuss a few items:

Justin stated that there is a proper process if a member wishes to resign from a Committee. The process is to send a letter to the clerk explaining they wish to resign. A member recently sent Jacquie and the other committee members an email resigning from the Committee. Jacquie forwarded the correspondence to the Clerk and at the next Council meeting the member was removed from the Committee. Justin confirmed the Committee is an extension of Council and the advisory committee falls under similar expectations.



Justin advised that if the Committee wishes to create a database of names, the collection and storage of any personal information or data must be held by the corporation.

Justin advised that Committee Members should not reach out to any staff member directly to request any work be completed. The correct procedure would be for a Committee Member to reach out to Jacquie, as the staff liason, with any requests or inquiries and she would direct the inquiry.

Age Friendly Data Base - Contact list – one page attached as an example

He further stated the need to make sure we are staying in compliance with our Privacy Policy, along with Canada's Anti-Spam Legislation, we may not be able to share details we've collected through other mediums. We could, however, do a call out for people who may be interested in being included on a contact list. Jacquie provided a list to Denise however it was a list asking people to submit their name if they wished to be notified about upcoming events

2. Ratification of Minutes from last meeting – Jan 10, 2025

The minutes of Friday, January 10<sup>th</sup>, 2025 were ratified by the Committee.

3. Business Arising from Minutes

a) April 11 Event in Council Chambers

Jacquie distributed the draft poster that Beth designed and the Committee confirmed the draft poster. It was the consensus of the Committee that the poster and hand out would be available March 1 for pick up at the office. Chair John Ganann advised that he, Toni and Stuart would post the flyer in the Community. Toni will share the hand out with her Prime Time group on March 5. Direction was given to Jacquie to request a bio from all speakers. Karen will look after refreshments. We will need greeters and committee member to facilitate a list of attendees.

Jacquie confirmed that Cheryle Laba would attend our June 6 event and provide information relating to services that are offered through Community Support Services of Niagara.

John modified the sample brochure from Port Colborne and distributed to the Committee and Jacquie will send the draft via email to members of the Committee for their input. Direction was given to send any comments to Jacquie in order for a final version to given to our Communications Specialist to design. Direction was given to Jacquie to get pricing from Carruthers on producing a brochure similar to the Port Colborne one.

John advised that he, Kitty and Stuart recently attended a zoom meeting with McMaster on Transit.

Stuart advised that the deadline for the Transit survey is Feb 14 and there are 4

options to choose from with option 4 being the best option. Jacquie will resend the link for the survey to Committee Members.

4. Next Meeting – Mar 7

5. Roundtable Discussion

Mayor Ganann advised that there is a grant opportunity available through OACAO and the deadline is March 3, 2025 for In-Person Single-Site & Virtual Fairs. The Fairs must be held between June – September 2025. . In the absence of Brianne Linsey will assist Mayor Ganann in filling out the application. Mayor Ganann reviewed the application with the committee and it was determined that:

It was the consensus of the Committee that the event would be from 9:00 a.m. – 3:00 p.m. with possible topics being:

Estate planning, power of attorney, wills, declutter, estate planning, transit.

The Committee confirmed the event will be accessible for Ontarians with Disabilities Act Standards, and will include a Healthy Meal or Snacks, Presentations/Seminars, Demonstrations/Health Clinics and Participant Bags.

Mayor Ganann reviewed the Terms of Reference and advised that a new Director would be starting with the Township and her title would be Director, Community and Protective Services and our minutes will be sent to the Community Protective Services Committee. She will have recreation, fire and library services under her direction and Chair Jason Trombetta will Chair the Committee Meeting.

Kitty will provide Jacquie with an email that she will distribute to Committee Members reading an invite to attend Grandview Retirement Home in Hamilton on Wednesday February 19, 2025.

Toni advised the guest speaker at the March 5, 2025 Prime Time Event will be Charles Mully. Mr. Mully is the founder and chief executive officer of Mully Children's Family (MCF), based in Kenya that works with disadvantaged populations. Mully is the subject of the documentary film *Mully*.

The meeting adjourned at 11:08 a.m.

  
\_\_\_\_\_  
Mayor Cheryl Ganann

  
\_\_\_\_\_  
Jacquie Thrower, Executive Assistant

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**TOWNSHIP OF WEST LINCOLN  
WEST LINCOLN AGE FRIENDLY ADVISORY COMMITTEE (WLAFAC)**

**MEETING NO. THREE HELD: March 7, 2025**, Township Administration Building, 318 Canborough Street, and Smithville – 9:00 a.m. Council Chambers

**PRESENT:**

<b>Chair:</b>	<b>John Ganann</b>
<b>Members:</b>	Mayor Cheryl Ganann Councillor Greg Maychak Kitty McGrail Sue Langdon Stuart Lord Toni Mills Denise Lipiec Linda Sivyer
<b>Regrets:</b>	Deb Thomas Karen Parker
<b>Guests:</b>	Marianna Felvus Christine Hopwood
<b>Staff:</b>	Brianne Parsons, Recreation and Wellness Programmer Jacquie Thrower, Executive Assistant

1. Welcome and Introduction of members/guests

Chair John Ganann introduced Christine Hopwood.

2. Ratification of Minutes from last meeting – Feb 7

The minutes of Friday, February 7<sup>th</sup>, 2025 were ratified by the Committee.

3. Business Arising from Minutes

a) April 11 Event in Council Chambers

There was general discussion regarding our upcoming Financial Crimes Presentation and to date the low rsvp rate. The Committee was encouraged to invite their friends and neighbours and post the posters and handouts in prominent locations. Jacquie will provide the Committee with numbers of rsvp on the following Friday's:

March 14,21 and 28. On Monday March 31 we will determine if we will proceed with

the event based on the number of confirmed attendees.

b) WLA FAC Info & Services Guide

Mayor Ganann provided Committee Members with the cost of printing of 200 or 500 of the WLA FAC Info Brochure and the Rackcard. It was the consensus of the Committee that we order 200 Brochures at a approx. cost of \$186.10 and 200 Rackcards at a cost of \$115.90. There was general discussion that additional brochures and rackcards could be purchased if we received grant funding.

c) Preparation for June and September Events – setting committee and timelines

John advised he would invite Dr. Brenda Vrkljan, Professor, Rehabilitation Science to be a second speaker at our June event. John advised that Dr. Vrkljan could speak to the research on rural living and mobility of Older Adults that she recently conducted through a study that they undertook. Jacquie confirmed that Cheryle Laba from Community Support Service of Niagara will attend the event as our guest speaker providing information to seniors regarding what services they offer.

d) Update on Grant Application Process

Mayor Ganann advised that the grant was submitted by Linsey on Feb 27, 2025.

4. Next Meeting ?

The next meeting will be Friday, April 4 at 9:00 a.m. to finalize our plans for our April 11 Event. Jacquie will send out a calendar invite to Committee Members.

5. Roundtable Discussion

Chair Ganann advised that he had recently viewed interesting webinars on the Elder Abuse Prevention Ontario website which is listed below:


<https://eapon.ca/>

Denise had a suggestion that a skit could be incorporated into a future event.

6. Adjournment

The meeting adjourned at 10:13 a.m.

  
Mayor Cheryl Ganann

  
Jacquie Thrower, Executive Assistant

**TOWNSHIP OF WEST LINCOLN  
MAYOR'S YOUTH ADVISORY COMMITTEE (MYAC)**

**MEETING NO. ONE: Wednesday, Feb 5, 2025 – 3:30 p.m. Council Chambers**

**Chair:** Josh Harkin

Mayor Ganann  
Syd Kivell  
Joshua Reilly  
George Witt  
Giselle Karaban  
Seth Chechalk  
Sawyer McFarlane

**Staff:** Jacquie Thrower, Executive Assistant

**1. Welcome and Introduction of members/guests**

There were no guests in attendance.

**2. Business Arising from Minutes:**

Chair Josh Harkin provide a recap of the Christmas Parade and the New Years Levee. Below are the dates of the events for this year and for next year's levee:

Nov 26, 2025 Tree Lighting  
Nov 29, 2025 Santa Claus Parade  
Jan 3, 2026 Mayor and Councillors Levee

**i) Goals for new membership (suggestions, ideas for discussion)**

Mayor advised that any students in Grade 6 could attend the May and/or June Meeting if they wish since in September they will be entering grade 7 and therefore they will be eligible to join the Committee. Chair Josh Harkin advised his sister in grade 6 would like to join the Committee.

**3. Future topics of interest to MYAC – for discussion**

There was general discussion regarding the annual holiday card, whether we will do our own card or conduct a contest. There was a suggestion of a picture of the MYAC members on the back of the card. There was a suggestion of having the summer camp attendees do a Christmas Card activity that involved them drawing pictures for the card. Mayor Ganann advised we could ask Carruthers to provide us with a stock Christmas Card Photo for the front of the card.



4. Earth Day Clean Up – Saturday, April 26, 2025

Mayor Ganann advised that Earth Day is April 22 therefore she would like to organize a clean up event similar to last year. The Committee members agreed that they would assist with a clean up event at the West Lincoln Community Centre. Last year we meet at the West Lincoln Community Centre and Mayor Ganann treated the Committee Members to lunch. If you are unable to attend Saturday, you could always do like Giselle did last year. Giselle cleaned up a designated area and provide Mayor Ganann with a photo. Gloves and garbage bags will be provided.

5. Other Business

Mayor Ganann advised Committee Members about the various levels of government and there was discussion regarding the upcoming Provincial Election schedule for Thursday, February 27, 2025.

The meeting adjourned at 4:30 p.m.

  
\_\_\_\_\_  
Mayor Cheryl Ganann

  
\_\_\_\_\_  
Jacquie Thrower, Executive Assistant

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**TOWNSHIP OF WEST LINCOLN  
MAYOR'S YOUTH ADVISORY COMMITTEE (MYAC)**

**MEETING NO. TWO: Wednesday, Mar 5, 2025 – 3:30 p.m. Council Chambers**

**Chair:** Tamas Hunter

Mayor Ganann  
Syd Kivell  
Joshua Reilly  
George Witt  
Seth Chechalk  
Carson McFarlane  
Sawyer McFarlane  
Carter Pataran  
Josh Harkin

**Staff:** Jacquie Thrower, Executive Assistant

**1. Welcome and Introduction of members/guests**

There were no guests in attendance.

**2. Business Arising from Minutes – Acceptance of Minutes**

The Committee Members accepted the Feb 5, 2025 Minutes.

There was general discussion regarding which Committee Members would like to be the Chair for future meetings, the following members agreed to be the Chair when needed:

Seth Chechalk  
Josh Harkin  
Tamas Hunter  
Joshua Reilly  
George Witt

Seth confirmed he would be the Chair for the April 2, 2025 MYAC Meeting.

**3. Earth Day Clean Up – Saturday, April 26, 2025 (start time)**

Tamas reminded Committee Members about the Earth Day Clean Up Event at the West Lincoln Community Centre. Direction was given to Jacquie to reach out to Ken from Dog Got It to inquire if he would be open at the WLCC to serve lunch to Committee Members. Jacquie will supply the Committee Members with gloves and garbage bags. Mayor inquired if anyone had trash pickers and if so to bring a couple to assist with the clean up.

## Holiday Card ideas for 2025

There was general discussion regarding the annual Holiday Card and what we could do differently this year to encourage greater participation. There were the following suggestions:

Summer Camp and Libraries – ask the children to do a Holiday Card as an activity  
Advertise in the West Lincoln Flyer and/or Local Newspaper – August  
Send letters to Area Schools instead of posters  
Social Media Posts  
Display Poster at WLCC  
Invite Cairn Christian School directly since they had submissions last year

### 4. New Business (Call on Mayor)

Election Outcome: Level of Government – Provincial Parties

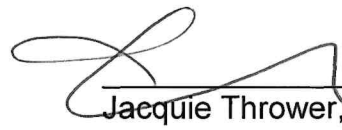
Mayor Ganann discussed the election outcome and there was a brief question and answer period.

Mayor Ganann advised that the Township has a new employee who started Feb 24, 2025. Her name is Cynthia Summers and her title is Director, Community and Protective Services. Mayor Ganann advised that she will invite Cynthia to a future MYAC meeting and she encouraged the Committee to come up with programming that they would like to see in West Lincoln. Some of the suggestions are listed below:

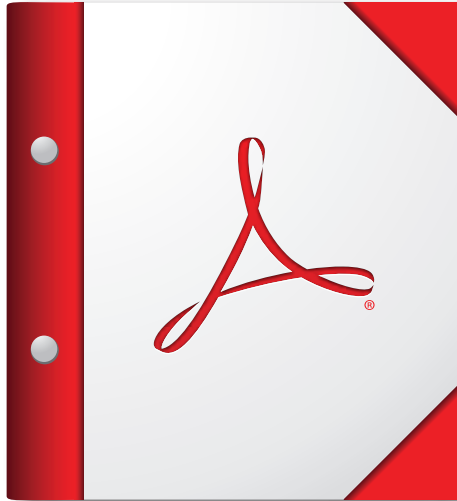
Ball Hockey when ice comes out  
More open space at WLCC  
More activities for youth age group (13-17) i.e. Pickle Ball

The Meeting adjourned at 4:30 p.m.

  
Mayor Cheryl Ganann

  
Jacquie Thrower, Executive Assistant





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**DATE:** April 22, 2025

**REPORT NO:** LLS-02-2025

**SUBJECT:** **2026 Municipal and School Board Election Alternative Voting Methods**

**CONTACT:** Justin Paylove, Manager, Legislative Services/Clerk

**OVERVIEW:**

- This purpose of this report is to provide information with respect to the upcoming 2026 Municipal and School Board election being held on October 26, 2026 regarding alternative methods and other election related information.

**RECOMMENDATION:**

- (1) That Recommendation Report LLS-02-25, dated April 22, 2025 titled “Alternative Voting Methods, for the 2026 Municipal and School Board Election”, be received; and,
- (2) That, Council approves of the following voting methods for the 2026 Municipal and School Board Election.
  - Paper Ballots with Tabulators (traditional)
  - Internet Voting
- (3) That, a By-law be adopted to provide for the alternative voting methods and to permit advance voting as per the Municipal Election Act, 1996; and,
- (4) That, Council authorizes the Clerk to proceed in a Joint Municipal RFP process with interested local area municipalities for an election voting method and equipment for the 2026 Municipal and School Board Election.

**ALIGNMENT TO STRATEGIC PLAN:**

**Theme #6**

**Efficient, Fiscally Responsible Operations**

- The Township of West Lincoln is a lean organization that uses sustainable, innovative approaches and partnerships to streamline processes, deliver services and manage infrastructure assets.

## **BACKGROUND:**

Section 42 of the MEA requires municipalities to decide by May 1st of the election year (in this case May 1, 2026), the method and manner of voting and vote-counting equipment to utilize, and whether to employ alternative voting methods (such as voting by mail, telephone, or online).

In addition to the requirement for a by-law as noted, if Council authorizes the use of an alternative voting method, it is further required that Council authorize through by-law the use of advance voting and proxy voting.

As Council is aware, the establishment of voting method(s) to be used in a municipal election is the responsibility of Council, and the procedure and forms for the use of alternative voting methods and vote-counting equipment is the responsibility of the Township Clerk, as the Elections Returning Officer for the Township of West Lincoln.

While final costs were higher for the 2022 election compared to the 2018 election, West Lincoln saw a substantial 5.09% rise in voter turnout. The rest of the Niagara Region, and most Ontario municipalities, largely saw a decline in already low voter turnout. West Lincoln was the only municipality in the Niagara Region that saw a rise in voter turnout compared to the 2018 election. This was without a doubt largely to do with West Lincoln's investment in Online Voting, which was an outstanding success that saw 44% of voters choosing to vote online instead of traditional paper ballots.

While the deadline is May 1, 2026, for municipalities to establish their voting methods and/or use of vote-counting equipment, it is important that municipalities are proactive and determine their method in advance of this deadline. This will ensure that vendors are secured to provide the required service(s) and that the Township can potentially benefit from cost sharing with other local municipalities within Niagara Region.

## **CURRENT SITUATION:**

The Clerk is tasked with reviewing all available voting methods, and recommending that Council adopt voting methods that would best serve the community. There are five (5) voting methods used in Ontario municipal elections:

- Paper Ballot with Tabulators (Traditional);
- Internet Voting;
- Vote by Mail;
- Telephone Voting; and
- Drive-Thru Voting

Below at a high level, is a synopsis of each voting method:

**Traditional In-person voting** has the advantages of confidentiality, maximum integrity, and a sense of democratic duty and event. It is a fact that errors and omissions in the

Voter's List can be amended and immediately rectified at the polling station. However, the negatives include voter investment of time & expense, bad weather's effect on voter turnout, and inconvenience for absentee landowners. Most importantly though, the goal of 'accessibility' is not achieved if a voter is homebound due to illness, old age, or physical impairment. Additionally, the health challenges and lessons learned during the pandemic are a detriment.

**Internet voting** simply cannot be beat for ease and speed for electors who have the required level of technology and skill. However, there exists a generational disparity in computer sophistication - which is unfair and biased. Additionally, there is a legitimate concern for rural internet challenges. This can be mitigated by only offering internet voting for the advance voting days only.

**Phone voting** is attractive due to the near universal presence of telephones in Canadian households, however an older style rotary phone would preclude this. Telephones certainly level the playing field with regard to technological comfort and familiarity. Further, it would be a speedy process for voters, and likely cost effective for the municipality. However, the absence of an opportunity to validate voter identification again reduces the integrity of the outcome as well as the inability for a manual recount due to the lack of having a paper ballot.

**Vote by mail** is a somewhat cumbersome process of two way mailing, and can be an expensive undertaking for the Township. It does have a high degree of confidentiality, and is time and cost efficient for voters as it is effectively vote from home. Some of these issues/costs can be overcome by offering an application process for vote by mail as the federal government did for the election held on April 28, 2025. In this way only those who want to vote by mail would be sent a package; money will not be wasted by sending every voter in the municipality a ballot kit. Admittedly there also exists the possibility of one person completing ballots for the entire household as well as the need to rely on the delivery of ballot kits and the ballot and declaration being returned to the municipality either prior to or on Election Day and ballots being lost or damaged in the mail.

**Curbside/Drive Thru Voting** allows eligible electors to attend a specified voting location (poll) and remain in their vehicle until prompted to drive up to the curbside registration desk. From the registration desk, election officials review all the elector's VIN and ID in the vehicle, striking each elector off the voters' list. The driver is then directed to a designated parking space where all electors in the vehicle will receive a ballot inside a secrecy folder and vote within the privacy of their vehicle. Electors then place their ballot in the ballot box presented to them at their window while exiting the voting location. All ballots collected curbside are fed into a tabulator at the end of Election Day. Curbside/Drive Thru Voting is a preferred option when municipalities are experiencing an emergency, such as the COVID- 19 pandemic.

The Election Returning Officer (Township Clerk) has several criteria to consider before making a recommendation on vote-counting equipment and alternative voting methods. The first is whether an option upholds the principles of the MEA and its regulations. These

principles, while not established as part of legislation, are generally recognized based on case law as:

- a) the secrecy and confidentiality of the voting process is paramount;
- b) the election shall be fair and non-biased;
- c) the election shall be accessible to the voters;
- d) the integrity of the voting process shall be maintained throughout the election;
- e) there is to be certainty that the results of the election reflect the votes cast;
- f) voters and candidates shall be treated fairly and consistently; and
- g) the proper majority vote governs by ensuring that valid votes are counted and invalid votes are rejected so far as reasonably possible.

Other criteria include community engagement, the ability to effectively administer and support an option, as well as what trends we are seeing in delivery of elections.

Guided by the above as well as the 2022 Municipal Election elector turnout, staff are recommending a hybrid approach for the 2026 Municipal and School Board Election, using the following voting methods:

- Paper ballots with Tabulators (Traditional) (available during specified advance voting and election day);
- Internet Voting (available during specified advance voting only); and

The use of Paper Ballots with Tabulators (Traditional) in conjunction with Internet Voting is supported by the community at large when analyzing previous election participation.

Vote by mail, telephone voting and curb-side voting are not recommended, due to the increasing costing of these methods, accessibility and reliability concerns, as well as voter turnout feedback from other municipalities who have previously utilized these methods. It is in administrations opinion, that through effective communication and engagement, paper ballots with tabulators (traditional) and internet voting, will be another successful avenue for voters to cast their vote in the 2026 municipal election.

## **PUBLIC ENGAGEMENT**

A major focus of the 2026 Municipal and Schoolboard Election will be engaging the public and providing electors with election-related information in a timely manner and using as many means as possible (i.e. website, social media, tax bill inserts, newsletters, information nights, etc.). Residents are already being encouraged to ensure they are on the list of voters that is maintained by Elections Ontario.

Administration over the course of 2025 and 2026 to tailor an effective and well-timed engagement plan for Town of Lincoln electors. Administration will also continue to collaborate with the local area municipalities to ensure consistency in messaging, where possible.

## **FINANCIAL IMPLICATIONS:**

The 2022 Municipal and School Board Election cost the municipality in total \$141,909.37. Based on preliminary numbers to run an internet voting advanced vote, similar to the 2022 Municipal School Board election, the cost would approximately be \$25,000 to \$30,000. Administration anticipates the total cost of the 2026 Municipal and School Board Election, if the same voting methods are approved by this report, would be similar to the cost of the 2022 Municipal and School Board Election. Administration anticipates that while costs will go up for election related materials, the conduct of a joint RFP by area municipalities will help mitigate increased costs.

The anticipated 2026 election expenditures will be reflected in the 2026 budget and will be fully funded through a transfer from the Election Reserve.

## **INTER-DEPARTMENTAL COMMENTS:**

This report was reviewed by the CAO, and Corporate Services Department.

## **CONCLUSION:**

This report serves to provide some introductory information on the 2026 Municipal and School Board election, and seeks Council approval to enter into a joint RFP with neighbouring municipalities for the procurement of internet voting services for the 2026 Municipal and Schoolboard election.

## **SCHEDULES:**

- A. 2022 Municipal Election – Percentage of Voter Turnout 2018 vs 2022**
- B. 2022 Municipal Election – Percentage of Voter Turnout**
- C. Draft By-law of Voting Methods**

**Prepared & Submitted by:**

**Justin Paylove,  
Clerk**

**Approved by:**

**Truper McBride,  
CAO**

**TOWNSHIP OF WEST LINCOLN**  
**2022 vs. 2018 Municipal Election**  
**# of Votes Cast**

	<b>2018</b>	<b>2022</b>
Advance Polls:	756	468
Online Voting	n/a	2,467
Ward 1:	994	758
Ward 2:	995	789
Ward 3:	<u>1729</u>	<u>1,060</u>
<b>Total # of Votes Cast:</b>	<b><u>4474</u></b>	<b><u>5,542</u></b>
Total # of Eligible Voters:	11,633	12,727
Percentage of those who Voted:	38.46%	43.55%



**TOWNSHIP OF WEST LINCOLN  
2022 MUNICIPAL ELECTION  
VOTER TURNOUT AND NUMBER OF REJECTED & DECLINED BALLOTS**

<b>Ward</b>	<b>Poll</b>	<b>Count</b>	<b>Voted</b>	<b>Turnout</b>
<b>01</b>	<b>001</b>	<b>1906</b>	<b>839</b>	<b>44.01%</b>
<b>01</b>	<b>002</b>	<b>1507</b>	<b>598</b>	<b>39.68%</b>
<b>02</b>	<b>003</b>	<b>1677</b>	<b>644</b>	<b>38.40%</b>
<b>02</b>	<b>004</b>	<b>1724</b>	<b>681</b>	<b>39.50%</b>
<b>03</b>	<b>005</b>	<b>1267</b>	<b>579</b>	<b>45.70%</b>
<b>03</b>	<b>006</b>	<b>4647</b>	<b>2201</b>	<b>47.36%</b>
<b>Total</b>		<b>12,727</b>	<b>5542</b>	<b>43.55%</b>

\*As per Section 52 of the Municipal Elections Act (MEA), please be advised that there was One (1) Declined/Rejected Ballots as part of the Township of West Lincoln's 2022 Municipal Election Results.

**THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN**

**BY-LAW NO. 2025-xx**

**A BY-LAW TO PROVIDE FOR THE USE OF VOTING MACHINES, VOTING RECORDERS, ELECTOR MANAGEMENT SYSTEM, OPTICAL SCANNING VOTE TABULATORS, INTERNET VOTING TECHNOLOGY OR OTHER VOTING DEVICES AT ELECTIONS.**

**WHEREAS** Section 42(2) of the Municipal Elections Act, 1996, as amended, provides that the Council of a municipality may, by by-law passed on or before the 1st day of May in the year of the election, authorize the use at elections of voting and vote-counting equipment such as voting machines, voting recorders, elector management system, internet voting or optical scanning vote tabulators or other voting devices and/or voting assistance devices, for the purposes of voting or counting votes;

**AND WHEREAS** Section 42(1) provides that when a by-law authorizing the use of an alternative voting method is in effect, Sections 43 (advance votes) and 44 (voting proxies) apply only if the by-law so specifies;

**AND WHEREAS** Council deems it appropriate and in the public interest to conduct the municipal election using e-voting.

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

1. Voting machines, voting recorders, elector management system, internet voting technology, optical scanning vote tabulators or other voting devices and/or voting assistance devices, are hereby authorized to be used at all elections governed by the Municipal Elections Act for the purposes of voting and counting votes.
2. Section 43 (Advance Votes) and Section 44 (Voting Proxy) shall apply in conjunction with the use of alternate voting methods (voting machines, voting recorders, elector management system, internet voting, optical scanning vote tabulators or other voting devices and/or voting assistance devices) as authorized by this by-law.
3. This by-law is effective for the 2026 regular municipal election and all elections thereafter governed by the Municipal Elections Act, 1996.
4. By-law # 2022-35 be and is hereby repealed.

**READ A FIRST, SECOND AND THIRD  
TIME AND FINALLY PASSED THIS  
28 DAY OF APRIL, 2025.**

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**MAYOR CHERYL GANANN**

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**JUSTIN PAYLOVE, CLERK**

**DATE:** April 22, 2025

**REPORT NO:** LLS-03-2025

**SUBJECT:** **Recommendation Report  
Property Standards and Administrative Monetary Penalties By-law Amendments**

**CONTACT:** Tim Carr, By-law Enforcement Officer  
Jessica Dyson, Director, Legal and Legislative Services

**OVERVIEW:**

- Administration is recommending by-law amendments to the Township's Property Standards By-law and the Township's Administrative Monetary Penalties By-law.
- An update to the Property Standards By-law is recommended to specifically prohibit the discharge of sump pumps and roof drains directly into Township ditches, as roadside ditches are not designed or intended for those direct flows. There are a number of ongoing issues that the Township's Operations and By-law Divisions have been made aware of.
- The Township currently uses the Administrative Monetary Penalty System (AMPS) under Non Parking AMPS By-law (No. 2021-84) for most of the Township's by-laws. The following amendment recommendations are being brought forward:
  - o Amending the Township's AMPS By-law (No. 2021-84) to **add** the following by-laws to the penalty system:
    - By-law 98-105 Property Standards,
    - By-law No. 2017-129 Fence By-law,
    - By-law No. 78-13 Fouling of Township Roads,
    - By-law No, 2008-34 Regulation of Parks and Facilities
    - By-law No, 2013-51 Public Nuisance By-law
  - o Including an addition to the financial administration section of the Township's AMPS By-law (No. 2021-84), that states administrative penalty be added to the tax roll for any property in the local municipality.
  - o Amending Schedules "B", "C", "D", "E", "F", "H" to By-law 2021-84, being the Administrative Monetary Penalty System (AMPS) (Non-Parking) Penalty By-law, to include an administrative penalty that "Interferes with/obstruct an Officer in performance of their duty"

## RECOMMENDATION:

1. That, Recommendation Report LLS-03-2025, titled “Property Standards and Administrative Monetary Penalties By-law Amendments”, dated April 22, 2025 be received; and,
2. That, an amending by-law as found in Schedule “A” to this report, be passed to amend the Township of West Lincoln Property Standards By-law (No. 98-105); and,
3. That, an amending by-law as found in Schedule “B” to this report, be passed to amend the Township of West Lincoln Administrative Penalties for Non-parking By-law (No. 2021-84)

## ALIGNMENT TO STRATEGIC PLAN:

**Build** – a safe, connected, caring and active community.

**Advance** – organizational capacity and effectiveness.

## BACKGROUND:

### *Property Standards By-law Update:*

By-law Services has been responding to ‘Report a Concern’ submissions from residents, as well as internal inquiries from Operations staff in the past, regarding the regulations of sump pumps/roof drainage regulations. Administration has concern that having sump pumps/roof drainage discharging into the municipal ditches can overflow the ditches as they are not designed to handle such an influx of water.

### *Administrative Monetary Penalty (AMPS) Update:*

Currently, the Township of West Lincoln uses Administrative Monetary Penalty System (AMPS) for parking enforcement and enforcement of a number of other Township’s By-laws. Five by-laws are excluded from AMPS and are currently prosecuted through the Provincial Offences Court process with the assistance of Township legal counsel.

## CURRENT SITUATION:

### *Property Standards By-law Update:*

Currently, By-law Services has dealt with these concerns in the past by using the “neighboring property” regulation within section 2.28.3 of the Township’s Property Standards By-Law (No.98-105), due to the municipal lands being Township property and not owned by the homeowner. To further clarify that neighboring property also includes municipal property and right of ways, Administration is proposing to add “municipal lands” to the prohibitions on where sump pumps/roof discharge can be clarified to staff and residents. This would also simplify enforcement measures as the by-law would clearly state that discharging into a municipal ditch is prohibited. This proposed amendment is included in the draft amendment by-law to the Property Standards By-law (No. 98-105), attached as Schedule “A” to this report.

### *Administrative Monetary Penalty (AMPS) Update:*

The Administrative Monetary Penalty System (AMPS) is a faster, more flexible process for payment, appeal, and collection of penalties. AMPS can replace the judicial appeal process, avoiding the Provincial Offences court process which can take months or years. In Ontario, the use of municipal administrative penalties is legislated under section 434.1 of the *Municipal Act*, 2001. This measure was introduced to assist the over-burdened courts by streamlining the process and allowing municipalities to handle their by-law infractions internally. Consolidating Townships By-laws to be enforced in the same manner helps advance organizational effectiveness by using a more streamlined process.

In order to continue to advance the organizations effectiveness by using a more streamlined process, administration is recommending including five additional designated by-laws, or portions thereof, through the administrative monetary penalty system. Administration is proposing that the Township's Administrative (Non-parking) Penalty By-law (No.2021-84), be amended to added the following by-laws, which are included in the draft amendment by-law to the Administrative (Non-parking) Penalty By-law (No.2021-84), attached as Schedule "B" to this report:

- By-law 98-105 Property Standards,
  - Proposed - Schedule "J" to By-law 2021-84
- By-law No. 2017-129 Fence By-law,
  - Proposed - Schedule "K" to By-law 2021-84
- By-law No. 78-13 Fouling of Township Roads,
  - Proposed - Schedule "L" to By-law 2021-84
- By-law No, 2008-34 Regulation of Parks and Facilities
  - Proposed - Schedule "M" to By-law 2021-84
- By-law No, 2013-51 Public Nuisance By-law
  - Proposed - Schedule "N" to By-law 2021-84

The penalty notice (similar format to a parking ticket) is issued to the registered owners on the tax roll. The reason for this is that all property owners are responsible for what occurs on their property. If only one person receives a penalty notice, a reasonable defense is that the other owner was responsible. The ticket may be served in person, through regular mail or registered mail to the individual's last known address, by facsimile (fax) to the individual's last known transmission number, by email to the individual's last known email address, or on a vehicle (if parking enforcement related).

After 15-days post issuance, a late fee and letter is then sent out. There will then be 30 days to pay in full at that point. This is the same process as parking tickets. If still not paid, then the penalty can be added to the municipal tax roll and is collected in this matter. These penalties are also considered a priority lien, meaning if the property sells, the municipality will be paid for the taxes and these penalties. Administration is recommending an addition to section 8.0 "financial administration" of the Township's Administrative (Non-parking) Penalty By-law (No.2021-84), to be consistent with operational processes, that includes administrative penalty be added to the tax roll for any property in the local municipality, as outlined in section 434.2(2) of the *Municipal Act*.

Administration is also recommending amending the current Schedules “B”, “C”, “D”, “E”, “F”, “H” to By-law 2021-84, being the Administrative Monetary Penalty System (AMPS) (Non-Parking) Penalty By-law, to include the following administrative penalty:

*“Interfere with/obstruct an officer in performance of their duty”*

This proposed amendment is included in the draft amendment by-law to the Administrative (Non-parking) Penalty By-law (No.2021-84), attached as Schedule “B” to this report.

### **FINANCIAL IMPLICATIONS:**

There are no financial implications to the Township of West Lincoln in regards to the Property Standards by-law amendment.

The AMPS by-law institutes an administrative monetary penalty, which would likely cover the administration of the by-law. Furthermore, defendants are subject to late fees, hearing fees, and screening fees. Moving away from the Provincial Court system for By-law Enforcement will also result in lower costs, due to less legal counsel involvement required, as well as less staff time. Using AMPS for the enforcement of Township by-laws is a more efficient and cost-effective manner to obtain compliance.

### **INTER-DEPARTMENTAL COMMENTS:**

This report has been reviewed with Operations and Infrastructure Department regarding the amendment to the Property Standards By-law and drainage into Township ditches. This report has also been reviewed by the Director of Corporate Services/CFO, the Director of Growth and Sustainability, Legal Counsel, and the CAO.

### **CONCLUSION:**

Administration is recommending an amendment to Section 2.28.3 of By-law No. 98-105 (Property Standards By-law). The amendment would be to add “municipal lands” to the prohibited areas that a sump pump or roof drainage can discharge.

Administration is also recommending that the remaining Township By-laws which can be enforced through AMPS be added to By-law No. 2021-84 Non-Parking Administrative Monetary Penalty By-law (AMPS) to finalize the transfer the prosecution of enforcement from Provincial Offences Court to AMPS, where possible; and to create an internal process which creates a more streamlined, customer service approach, while also holding defendants accountable through the issuance of a penalty notice. This may not work in all instances, but is proposed as a first step for challenging enforcement files in hopes of more immediate compliance.

**SCHEDULE:**

**Schedule A** – Draft By-law Amendment 2025-XX - to amend Property Standards By-law 98-105

**Schedule B** - Draft By-law Amendment 2025-XX – to amend Administrative (Non-parking) Penalty By-law 2021-84

**Prepared & Submitted by:**

**Approved by:**

**Tim Carr**  
**By-law Enforcement Officer**

**Truper McBride**  
**CAO**

**Jessica Dyson**  
**Director, Legal and Legislative Services**



THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN  
BY-LAW NO. 2025-XX

A BY LAW TO AMEND PROPERTY STANDARDS BY  
LAW NO. 98-105, AS AMENDED, OF THE TOWNSHIP  
OF WEST LINCOLN

**WHEREAS** the *Building Code Act*, S. 15.1.(3), R.S.O. 1992, ch. 23, provides that a by-law may be passed by the council of a municipality which has an official plan in place that includes provisions relating to property conditions to prescribe standards for the maintenance and occupancy of property within the Township of West Lincoln, to prohibit the occupancy or use of property that does not conform with the standards and to require property that does not conform with the standards to be repaired and maintained to conform with the standards or the site to be cleared of all buildings, structures, debris or refuse and left in graded and leveled condition;

**AND WHEREAS** there is such an Official Plan in effect in the Township of West Lincoln;

**WHEREAS** the Council of the Corporation of the Township of West Lincoln has adopted By-law 98-105 being The Property Standards By-law;

**AND WHEREAS** the Council now deems it expedient to amend the said By-law 98-105;

**NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:**

1. That, Section 2.28.3 be deleted and replaced with the following section to include “*municipal lands*”, as follows:

**“2.28.3**

***Roof drainage and discharge from a sump pump shall not be permitted to discharge to a sidewalk, stair, neighbouring property, street or sanitary sewage system and municipal lands.*”**

2. This by-law shall come into force upon the date of passing.

**READ A FIRST, SECOND AND THIRD  
TIME AND FINALLY PASSED THIS  
28 DAY OF APRIL, 2025.**

\_\_\_\_\_  
**MAYOR CHERYL GANANN**

\_\_\_\_\_  
**JUSTIN PAYLOVE, CLERK**

## THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

### BY-LAW NO. 2025-XX

#### A BY-LAW TO AMEND VARIOUS BY-LAWS DESIGNATED UNDER BY-LAW 2021-84, AS AMENDED, BEING A SYSTEM OF ADMINISTRATIVE PENALTIES FOR NON-PARKING OFFENCES WITHIN THE TOWNSHIP OF WEST LINCOLN

**WHEREAS** section 434.1(1) of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that a municipality may require a person, subject to such conditions as the municipality considers appropriate, to pay an administrative penalty if the municipality is satisfied that the person has failed to comply with a by-law of the municipality passed under this Act;

**AND WHEREAS** the Council of the Corporation of the Township of West Lincoln enacted By-law 2021-84, as amended which allows the Township to enforce and seek compliance with designated by-laws or portions thereof through an Administrative Monetary Penalty System (AMPS) in the Township of West Lincoln;

**AND WHEREAS** the Township of West Lincoln considers it desirable to amend various By-laws designated under By-law 2021-84, as amended, to enforce and seek compliance through an administrative monetary penalty system.

**NOW THEREFORE** THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN ENACTS AS FOLLOWS:

1. That, By-law 2021-84, as amended, be further amended by adding Schedules "J", "K", "L", "M", and, "N" as outlined below:
  - Schedule "J" to By-law 2021-84  
Property Standards By-law 98-105
  - Schedule "K" to By-law 2021-84  
Fence By-law 2017-129
  - Schedule "L" to By-law 2021-84  
Fouling of Township Roads, By-law 78-13
  - Schedule "M" to By-law 2021  
Regulation of Parks and Facilities 2008-34
  - Schedule "N" to By-law 2021-84  
Public Nuisance By-law 2013-51
2. That, Schedules "B", "C", "D", "E", "F", "H" included in By-law 2021-84, be amended and the following Schedules be inserted in lieu thereof:
  - Schedule "B" to By-law 2021-84  
Site Alteration By-law 2016-41/2017-81/2018-80/2019-68/2020/80
  - Schedule "C" to By-law 2021-84  
Boulevard By-law 2016-64
  - Schedule "D" to By-law 2021-84  
Clean Yards By-law 2019-38
  - Schedule "E" to By-law 2021  
Swimming Pool By-law 2017-48
  - Schedule "F" to By-law 2021-84  
Sign By-law 2020-54
  - Schedule "H" to By-law 2021-84  
Noise By-law 2013-50

3. That, section 8.0 Financial Administration within By-law 2021-84, be amended to include the following new section:

**8.6** Pursuant to Section 434.2(2) of the *Municipal Act*, where an administrative penalty is imposed under the *Municipal Act* remain unpaid after the day that it becomes due and payable, as specified in the Penalty Notice, the administrative penalty shall be added to the tax roll for any property in the local municipality for which all of the owners are responsible for paying the administrative penalty, and collected it in the same manner as municipal taxes.

4. This by-law shall come into force upon the date of passing.

**READ A FIRST, SECOND AND THIRD  
TIME AND FINALLY PASSED THIS  
28 DAY OF APRIL, 2025.**

---

**MAYOR CHERYL GANANN**

---

**JUSTIN PAYLOVE, CLERK**

Schedule “J”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINSTRATIVE PENALTY (NON-PARKING)  
BY-LAW- DESIGNATED BY-LAW PROVISIONS

PROPERTY STANDARDS BY-LAW 98-105

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Property Standards By-law 98-105, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

Property Standards By-law 98-105 Table

Short Form Wording	Provision Creating / Defining Offence	Administrative Penalty Amount
Fail to maintain residential foundation walls in good repair / structurally sound condition	2.2.1	\$300
Fail to maintain residential dwelling in structurally sound condition	2.3.1	\$300
Fail to maintain / repair materials affected by dry rotting and / or deterioration	2.3.2	\$300
Fail to maintain floor / exterior wall / roof / porch of dwelling to prevent collapse or injury	2.4.1	\$300
Fail to maintain exterior surfaces	2.5.1	\$300
Fail to secure or replace improperly secured materials or objects	2.5.2	\$300
Fail to maintain roof in watertight condition	2.6.1	\$300
Fail to install and / or maintain eaves troughs and downspouts	2.6.2	\$300
Fail to maintain windows, exterior doors, basement or cellar hatchways	2.8.1	\$300
Fail to maintain every inside / outside stair, porch, balcony / landing	2.9.1	\$300
Fail to provide adequate supply of potable running water	2.16.1	\$300
Fail to supply hot running water to a temperature of 120 degrees Fahrenheit	2.16.3	\$300
Fail to maintain heating system in a good working condition	2.21.2	\$300
Fail to maintain front / side / rear yard from unsightly objects	2.27.3	\$300
Fail to discharge roof drainage / sump pump discharge to adequate outlet	2.28.3	\$300
Fail to maintain accessory building(s) / fences in good repair	2.30.1	\$300
Fail to keep vacant land free from rubbish / debris	4.1.1	\$300

Schedule “K”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINSTRATIVE PENALTY (NON-PARKING) BY-LAW- DESIGNATED BY-LAW PROVISIONS

FENCE BY-LAW 2017-129

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Fence By-law 2017-129, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

Short form wording	Provisions for offence	Administrative penalty amount
Erect fence on municipal road allowance of Township property	4.1.1	\$200
Erect prohibited fence or privacy screen	4.1.2	\$200
Erect fence or privacy screen using sheet metal- residential zone	4.1.3	\$200
Erect/keep fence not in good repair	4.1.4	\$200
Erect electric fence	4.2.1	\$200
Erect barbed wire fence	4.3.1	\$200
Erect fence or privacy screen made of vehicle tires	4.4.1	\$200
Maintain a fence or privacy screen made of vehicle tires	4.4.2	\$200
Hinder an officer	5.1.4	\$200
Failure to comply with an order	5.2.1	\$200

Schedule “L”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINSTRATIVE PENALTY (NON-PARKING)  
BY-LAW- DESIGNATED BY-LAW PROVISIONS  
PROHIBITING THE OBSTRUCTION, ENCUMBERING, INJURING OR FOULING OF  
TOWNSHIP ROADS BY-LAW 78-13

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Prohibiting the Obstruction, Encumbering, Injuring or Fouling of Township Roads By-law 78-13, as amended that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

Short form wording	Provision creating offence	Administrative penalty amount
Obstruct, encumber, injure or foul any township road, drain, ditch or culvert.	2. (a)	\$400

Schedule “M”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINSTRATIVE PENALTY (NON-PARKING)  
BY-LAW- DESIGNATED BY-LAW PROVISIONS

REGULATION OF PARKS AND FACILITIES BY-LAW 2008-34

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Regulation of Parks and facilities Bylaw 2008-34, as amended that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

Short form wording	Provision creating offence	Administrative penalty amount
Race animal in a park	3 (a)	\$300
Ride a horse in a park	3 (a)	\$300
Have bows and arrows in a park	4 (a)	\$300
Discharge arrows in a park	4 (a)	\$300
Operate motorized vehicle in a park	4 (b)	\$300
Operate model (airplane/helicopter/rocket/boat) in undesignated place	4 (c)	\$300
Have a firearm, fireworks, axes or air guns (including bb guns and paint ball guns) in a park	4 (d)	\$300
Discharge firearms, fireworks, or air guns in a park	4 (d)	\$300
Play golf, drive a golf ball, use golf clubs or other equipment or drive a golf cart in a park	4 (e)	\$300
(remain/enter) park between dusk and dawn	5 (a)(i)	\$300
Enter (prohibited/restricted) place	5 (a)(iii)	\$300
(sell/offer for sale/expose for sale/advertise for sale) in a park (food/drink) without permit/written approval	6(a)(i)(a)	\$300
(sell/offer for sale/expose for sale/advertise for sale) in a park (good/wares/merchandise) without permit/written approval	6(a)(i)(b)	\$300
(sell/offer for sale/expose for sale/advertise for sale) in a park (art/skill/services ) without permit/written approval	6(a)(i)(c)	\$300
(practice/carry on/conduct/solicit) for any (trade/calling/business/occupation) without permit/written approval	6(a)(ii)	\$300
(Convene/conduct) a (parade/procession) without permit/written approval	6(a)(iii)	\$300
(Convene/conduct/hold) a public meeting without permit/written approval	6(a)(iv)	\$300
(organize/arrange) (event/gathering) of more than 100 persons without permit/written approval	6(a)(vi)	\$300
Light an open fire in a park without permit/ written approval	6(a)(vii)	\$300



Camp in a park without permit/written approval	6(a)(viii)	\$300
Construct (tent/shelter) in a park without permit/written approval	6(a)(viii)	\$300
Play team sport without written approval/permit	6(a)(ix)	\$300
(cause/permit) planting a (tree/hedge/shrub/garden) on township property	7(a)(i)	\$300
(cause/permit) construction of a (fence/shed/retaining wall/structure) on township property	7(a)(i)	\$300
(cause/permit) keeping of compost heap on township property	7(a)(i)	\$300
(cause/permit) placing of (string/wire/chain/rope) on township property	7(a)(i)	\$300
Cut/break/injure/deface/disturb a (tree/shrub/bush/flower/plant/grass/wood/s oil/sand rock/gravel)	8(a)(i)	\$300
Climb on any (tree/bush/rock/structure/building/cage/pen /monument/equipment)	8(b)	\$100
Build a structure	8(c)	\$300
(disturb/molest/injure/wound/attempt to kill/hunt/trap/kill an (animal/bird) in a park	8(e)(i)	\$300
(touch/interfere with/remove/injure) a (birds nest/egg/young birds)	8(e)(ii)	\$300
(leave/deposit) (paper/bottles/broken glass/cans/rags/garbage/refuse/debris) in a park	8(f)(i)	\$300
(deposit/leave) (paint/grease/oil/offal/dangerous matter) in a park	8(f)(ii)	\$300
(swim/bathe/wade/enter) waters of a (fountain/pond/lake/stream) in a park	9(a)(i)	\$300
Use (bridge/walk bridge) as a diving platform in a park	9(a)(ii)	\$300

Schedule “N”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINSTRATIVE PENALTY (NON-PARKING)  
BY-LAW- DESIGNATED BY-LAW PROVISIONS

PUBLIC NUISANCE BY-LAW 2013-51

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Public Nuisance Bylaw 2013-51, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

Short form wording	Provision creating offence	Administrative penalty amount
Urinate, defecate, vomit or spit in a public place	2.1	\$300
Knock over or attempt to knock over a Canada Post mailbox, Canada Post relay box, newspaper box, or garbage container lawfully located on a highway	2.2	\$300
Loiter in a public place	2.3	\$250
Participate in a fight in any public place	2.4	\$300
Mark or apply graffiti on any public place, including signs or private property	2.5	\$300
Leave, throw or deposit any bottles, glasses, or material on public or private property	2.6	\$300
Refuse to identify themselves when requested to do so by a police officer or municipal by-law enforcement officer	2.8	\$350

SCHEDULE “B”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS

SITE ALTERATION BY-LAW 2016-41/2017-81/2018-80/2019-68/2020-80

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Site Alteration By-law 2016-41/2017-81/2018-80/2019-68/2020-80, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1.

ITEM	Column 1 Designated Provision	Column 2 Short Form Wording	Column 3 Administrative Penalty
1	Part IV, Section 4.	Cause, permit, perform or carry out Site Alteration without permit	\$275.00
2	Part IV, Section 5.	Fail to comply with plans, conditions or provisions of Site Alteration permit	\$200.00
3	Part IV, Section 6.	Modify Site Alteration permit without approval	\$200.00
4	Part IV, Section 7.	Operate a Commercial Fill Operation within the Township	\$400.00
5	Part IV, Section 10	Interfere with / obstruct an Officer in performance of their duty	\$500.00

SCHEDULE “C”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS

BOULEVARD BY-LAW 2016-64

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Boulevard By-law 2016-64, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1.

ITEM	Designated Provision	Short Form Wording	Administrative Penalty
5	Part 5, Section C	Interfere with / obstruct an Officer in performance of their duty	\$300

SCHEDULE “D”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS

CLEAN YARDS BY-LAW 2019-38

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Clean Yards By-law 2019-38, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1.

ITEM	Column 1 Designated Provision	Column 2 Short form wording	Column 3 Administrative penalty
1	2.1.1	Fail to maintain vegetation- exceed size allowance	\$200
2	2.1.2	Fail to maintain vegetation – create hazard	\$200
3	2.1.2	Fail to maintain vegetation – obstruct view	\$200
4	2.1.2	Fail to maintain vegetation – impact traffic	\$200
5	2.1.2	Fail to maintain vegetation – interfere with sign	\$200
6	2.1.2	Fail to maintain vegetation – interfere with utility	\$200
7	2.1.2	Fail to maintain vegetation – encroach on public property	\$200
8	2.1.2	Fail to maintain vegetation – overhang public property	\$200
9	2.1.3	Fail to remove weeds	\$200
10	2.2.1	Fail to maintain property free of standing water	\$200
11	2.2.2	Fail to contain drainage and prevent improper discharge	\$200
12	2.2.3	Fail to maintain watercourse free of obstruction	\$200
13	2.3.1	Fail to maintain property free of fill	\$200
14	2.4.1	Fail to maintain property free of movable concrete barriers	\$200
15	2.6.1	Littering	\$200
16	2.7.1	Fail to maintain property free of refuse / waste	\$200

17	2.7.7	Fail to suitably place refuse / waste for disposal	\$200
18	2.7.9	Fail to screen inoperative motor vehicles / vehicles / vehicle parts for an agricultural operation	\$200
19	2.9	Fail to maintain property free of motor vehicle salvage	\$200
20	3.1.1	Interfere with / obstruct an Officer in performance of their duty	\$200

SCHEDULE “E”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS

SWIMMING POOL BY-LAW 2017-48

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Swimming Pool By-law 2017-48, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

ITEM	Designated Provision	Short form wording	Administrative Penalty
11	5.3.3	Interfere with / obstruct an Officer in performance of their duty	\$300



SCHEDULE “F”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS

SIGN BY-LAW 2020-54

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Sign By-law 2020-54, as amended, that are hereby designated for the Purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1

ITEM	Designated Provision	Short Form wording	Administrative penalty
31	4.1.1	Interfere with / obstruct an Officer in performance of their duty	\$300

SCHEDULE “H”  
TO BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS  
(as amended by Bylaw 2023-75)

NOISE BY-LAW 2013-50

- 1. For the purposes of section 3.1 of this By-law, Column 1 in the following table lists the provisions in the Noise By-law 2013-50, as amended, that are hereby designated for the purposes of this By-law.
- 2. Column 2 in the following table sets out the short form wording to be used in a Penalty Notice for the contravention of the designated provisions listed in Column 1.
- 3. Column 3 in the following table sets out the Administrative Penalty amounts that are payable for contraventions of the designated provisions listed in Column 1.

ITEM	Designated Provisions	Short Form Wording	Administrative Penalty
20	Section 8 (c)	Interfere with / obstruct an Officer in performance of their duty	\$350

BY-LAW 2021-84

TOWNSHIP OF WEST LINCOLN ADMINISTRATIVE PENALTY  
(NON-PARKING) BY-LAW – DESIGNATED BY-LAW PROVISIONS

**8.0 Financial Administration**

**Current**

Not in current By-law

**Proposed amendment**

**8.6** Pursuant to Section 434.2(2) of the *Municipal Act*, where an administrative penalty is imposed under the *Municipal Act* remain unpaid after the day that it becomes due and payable, as specified in the Penalty Notice, the administrative penalty shall be added to the tax roll for any property in the local municipality for which all of the owners are responsible for paying the administrative penalty, and collected it in the same manner as municipal taxes.

**DATE:** April 22, 2025

**REPORT NO:** LLS-04-2025

**SUBJECT:** Delegation of Authority By-law Amendment – Director of Operations/Infrastructure

**CONTACT:** Justin Paylove, Manager of Legislative Services/Clerk  
Barb Hutchinson, Coordinator of Legislative Services

**OVERVIEW:**

- This report proposes an amendment to the Delegation of Authority By-law to include a new schedule for the Director of Operations/Infrastructure.
- Delegating authority to the Director of Operations/Infrastructure will improve efficiency by allowing routine operational decisions to be made without requiring Council approval.
- The amendment is expected to reduce administrative costs, improve procurement efficiency, and minimize overtime expenses associated with prolonged Council meetings.
- The proposed delegation maintains transparency and accountability by ensuring all decisions align with Council-approved policies and budgets.

**RECOMMENDATION:**

1. That, Recommendation Report LLS-04-2025, titled “Delegation of Authority By-law Amendment – Director of Operations/Infrastructure” dated April 22, 2025 be received; and,
2. That, an amending by-law such as the one attached as Schedule “A” be approved.

**ALIGNMENT TO STRATEGIC PLAN:**

**Theme # 4**

- **Advance** - Organizational Capacity and Effectiveness

**BACKGROUND:**

In accordance with Section 23.1 of the Municipal Act, 2001, municipal councils in Ontario are authorized to delegate certain powers and duties to municipal staff or other bodies to

enhance efficiency and governance. Delegation of administrative and operational decision-making allows Council to focus on strategic priorities and policymaking while ensuring that routine matters are handled expeditiously.

Council previously approved Report C-06-2024, which proposed the adoption of a Delegation of Authority By-law. The Delegation of Authority By-law was ratified by Council on January 27, 2025. The intent was to improve operational efficiency by delegating certain decision-making powers, starting with the Chief Administrative Officer (CAO). The by-law was designed as a phased approach, with additional schedules to follow for other key departmental leaders. This report presents an amendment to the by-law to incorporate a new schedule specific to the Director of Operations/Infrastructure.

### **CURRENT SITUATION:**

Under the current by-law, delegation has been granted to the CAO to oversee routine matters within their jurisdiction. However, operational and infrastructure-related matters still require Council's direct approval, leading to:

**Prolonged Council Meetings** – Routine operational decisions consume valuable time on Council agendas, delaying discussions on strategic initiatives.

**Delays in Decision-Making** – Infrastructure and operational decisions requiring immediate action may be hindered by the necessity of formal Council approval.

**Inefficient Resource Utilization** – Administration continue to allocate significant time preparing reports and presentations for matters that could be managed effectively through delegated authority.

To address these challenges, the proposed amendment introduces a delegation schedule for the Director of Operations/Infrastructure, empowering them to make decisions within their professional purview while remaining aligned with Council-approved policies and budgets.

### **FINANCIAL IMPLICATIONS:**

There are no direct financial costs associated with this amendment; however, appropriate training and internal controls will be necessary to ensure accountability and compliance with delegated responsibilities.

### **INTER-DEPARTMENTAL COMMENTS:**

This report has been reviewed by the CAO, Corporate Services, and Legal/Legislative Services. The Director of Operations/Infrastructure has also provided input to ensure alignment with operational needs and best practices.

**CONCLUSION:**

Expanding the Delegation of Authority By-law to include the Director of Operations/Infrastructure aligns with best practices observed in municipalities across Ontario. This step reinforces Council's commitment to efficient governance, resource optimization, and effective service delivery.

The proposed amendment ensures that routine operational and infrastructure-related matters are addressed in a timely and efficient manner while maintaining transparency and accountability. This delegation structure will allow Council to focus on high-level strategic matters without unnecessary delays in administrative functions.

**ATTACHMENTS:**

1. Draft Amending By-law – Schedule B Director of Operations

**Prepared & Submitted by:**

**Approved by:**

**Justin Paylove**  
Clerk

**Truper McBride**  
CAO

**THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN**

**BY-LAW NO. 2025-xx**

**A BY-LAW TO AMEND BY-LAW NO. 2025-02 DELEGATE POWERS AND DUTIES TO OFFICERS, TO ADD SCHEDULE “B”, DIRECTOR, OPERATIONS/INFRASTRUCTURE.**

**WHEREAS** the Township of West Lincoln has adopted By-law No. 2025-02, being a By-law to delegate powers and duties to officers, employees and agents of the corporation of the Township of West Lincoln;

**WHEREAS** the Township of West Lincoln considers it desirable and necessary to amend By-law No. 2025-02, Delegate Powers and Duties to Officers, to ADD Schedule “B”, Director, Operations/Infrastructure.

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

- 1. That By-law No. 2025-02, being a By-law to delegate powers and duties to officers, employees and agents of the corporation of the Township of West Lincoln be amended by adding Schedule “B”, Director, Operations/Infrastructure.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 28 DAY OF APRIL 2023.**

\_\_\_\_\_  
**MAYOR CHERYL GANANN**

\_\_\_\_\_  
**JUSTIN PAYLOVE, CLERK**



Schedule “B”: Delegated Municipal Powers and Duties

	Delegation	Delegate	Limitation
<b>OPERATIONS OFFICE</b>			
Director, Operations/Infrastructure			
1	Negotiate, enter into and execute agreements for the purposes of implementing approved capital infrastructure projects in accordance with purchasing policy limits.	Director, Infrastructure	Capital project approved by Council and alignment with purchasing by-law.  In consultation with Corporate Services (Finance) and subject to Legal review.
2	Authority to delegate power to close a highway temporarily or approve and implement temporary road closures.	Director, Infrastructure	Importance of internal processes, reporting requirements, and communication to Council, emergency services, and the general public.
3	Authority to issue permits for the use and occupation of a municipal right of way, easement or portion thereof, including the modification of municipal infrastructure on public or private lands (with a Township easement), and enable fees for such permits.	Director, Infrastructure	Subject to the fees as set by the Consolidated Fees By-Law.
4	Authority to approve and issue permits for operational aspects of commercial filming on municipal property, including roadways, including the use of special effects, hours of filming, and enable fees for such permits.	Director, Infrastructure	Subject to the fees as set by the Consolidated Fees By-Law.  Importance of internal processes and communication to Council and emergency services prior to permit approval.
5	Authority to approve and implement Traffic control measures in new subdivisions	Director, Infrastructure	By-Law 89-2000, A By-Law to Provide for the Regulation of Traffic and Parking on Township roads, to be updated and submitted to Council.
6	Negotiate, approve and execute Municipal Consent and Public Utility Franchise Agreements.	Director, Infrastructure	In consultation with Corporate Services (Finance) and subject to Legal review.

7	Authority to sign and approve Consolidated Linear Infrastructure – Environmental Compliance Approval (CLI-ECA) applications, pursuant to an agreement with the Ministry of Environmental Compliance (MECP) under the Transfer of Review (TOR) Program.	Director, Infrastructure	The approver must be a Professional Engineer who has not been involved with the design of the subject infrastructure.
8	Negotiate, approve, and execute boundary road maintenance agreements, including renewals and amendments of such agreements.	Director, Infrastructure	Consultation with Corporate Services (Finance) and subject to Legal review.
9	Negotiate, approve, and execute cost sharing agreements on capital projects with neighboring municipalities, upper tier municipalities, rail authorities, or public utilities (e.g., gas, hydro, telecommunications.)	Director, Infrastructure	Subject to Legal review.  Subject to an approved Township budget allocation for the Township's share of the costs.
10	The authority to execute a permission to enter with private property owners to have access to, or to encroach on, land owned by others for Township purposes associated with municipal infrastructure improvement work.	Director, Infrastructure	Importance of risk management review and subject to Legal review.
11	The authority to review and execute Memorandums of Understanding (MOUs) with municipalities, including Niagara Region, and government agencies related to the operation and maintenance of municipal infrastructure.	Director, Infrastructure	Importance of risk management review and subject to Legal review.

**DATE:** April 22, 2025

**REPORT NO:** T-08-2025

**SUBJECT:** **Quarter 1 Financial Update**

**CONTACT:** Katelyn Repovs, CPA, CA Director, Corporate Services/CFO

**OVERVIEW:**

- Presentation of operating and capital financial results, as of March 31, 2025.
- Summary of purchasing activity and budget amendments approved by the CAO.

**RECOMMENDATION:**

1. That, Information Report T-08-2025, titled “Quarter 1 Financial Update”, dated April 22, 2025, be received.

**ALIGNMENT TO STRATEGIC PLAN:**

- **Strategic Priority #4 – ADVANCE** organizational capacity and effectiveness

**BACKGROUND:**

Administration has completed a review of operating and capital results up to the end of March 31, 2025.

**Schedule A** is a summary of the Operating Revenues and Expenditures up to March 31, 2025, on a net basis and by service area. It is important to note that the financial results presented are based on vendor invoices that have been received and processed to date. The analysis has taken into account the timing and seasonality of certain budget lines. The column titled “Budget” under the “Operating YTD” heading indicates the portion of the budget that would be expected to be expended as of March 31, 2025. Under the “Operating Total” heading, the “Budget” figure reflects the approved total 2025 budget.

**Schedule B** to this report is a presentation of financial results, up to March 31, 2025, by “object” code and includes capital expenditures. It is important to note that the funding of capital expenditures takes place as part of the Township’s year-end accounting processes. Once this happens, capital revenue will equal capital expenditures.

**Schedule C** to this report is a listing of the Township Reserve Fund and Reserve Balances, with estimated balances projected to December 31, 2025. These balances are unaudited and subject to change, as Administration continues to work on the 2024 year-end audit preparation.

## **CURRENT SITUATION:**

### **Revenue Analysis:**

All revenue items are currently on track. At the March 2025 Corporate Services Committee meeting, Council approved the final 2025 tax rates. With this, Administration plans to issue final property tax bills in June, with two instalment dates for the end of July and the end of September. The issuance of the final tax bills is of significance, as property tax revenue accounts for 69% of the Township's operating budget revenues (excluding fee-based water and wastewater budgets).

Administration processed the 2025 interim property tax bills in February. A total of \$15,843,750 was calculated on 5,755 roll numbers. Of this, \$5,101,170 represents the Township levy, with the remainder representing the Niagara Region and Education levies. Bills were mailed on February 4, 2025, three days earlier than the required legislated date, and a total of 596 bills were emailed.

### **Expenditure Analysis:**

Administration has reviewed the first three months of 2025 financial operations. This review included a comparison of actual results to budget.

Administration has noted that the Winter Control service area has exceeded the allotted 2025 budget, by approximately \$38,000. This was due to the large number and severity of winter weather events this year, compared to prior years. The Township experienced many freezing rain, deep freeze, and heavy snowfall events, which resulted in increased sand and salt material usage and purchases.

The Township has a Winter Control Reserve, the purpose of which is to minimize the financial impact of extreme weather conditions, in the event of a shortfall in the Winter Control operating budget. The current reserve balance is \$653,520. If required, there is an opportunity to fund the 2025 shortfall in the Winter Control budget using the Winter Control Reserve. However, given that 2025 Winter Control activities will resume in November and December, Administration does not recommend use of the reserve to address the budget variance at this point. Later in the year, if it is determined that use of the reserve is necessary, Administration will make the request of Council.

### **Reserve Analysis:**

Schedule C outlines the projected reserve balances up to December 31, 2025. These balances do not include any anticipated allocation from the 2024 year-end surplus. Based on information available at this time, Administration has forecasted that the following reserves would be in an overdrawn (deficit) position at the end of 2025:

1. Building Department reserve fund – this reserve is intended to be self-sustaining, and does not have an impact on the Township’s operating budget and levy. The reserve has been declining for the past few years, due to a decrease in permit activity. Further, a fee review is currently underway to ensure that the fees are appropriately covering the underlying costs of performing services by the Building Department. This fee review is expected to be completed later this year.
2. Contingency reserve – this reserve was established to fund tax revenue shortfalls and one-time operating expenditures. This reserve is under pressure, largely due to being the funding source for recent one-time expenditures. While work continues on the 2024 year-end audit, at this point, Administration is anticipating a surplus for the 2024 year. Therefore, Administration will be recommending that this surplus be used to replenish the Contingency Reserve, to ensure the reserve target balance is reasonably achieved. A future report will come to Council with this recommendation, once the year-end surplus value is finalized. It is important to note that the uncommitted balance presented on Schedule C does not reflect any anticipated allocation from the 2024 year-end surplus.
3. Equipment reserve – this reserve is used to fund purchase of vehicles and equipment for the Township. Through the 2025 budget process, Administration informed Council of this projected overdrawn reserve balance at the end of 2025. Depending on the results for the remainder of 2025, there may be an increased reserve contribution requirement as part of the 2026 budget.

### Purchasing Activity:

The Township’s Purchasing and Tendering Policy (POL-T-01-2015) grants purchasing authority to the CAO up to \$100,000. This authority applies to the approval of quotes, requests for proposals, and tenders. In addition, the CAO has authority to approve up to \$100,000 in instances where prices are not obtained through a competitive process, and a request to purchase by way of negotiation, as outlined in Section 10 of the Purchasing and Tendering Policy, is requested.

For those purchases made through negotiations, the CAO approved the following procurements between October 2024 to March 2025, in accordance with the Purchasing and Tendering Policy:

Vendor	Amount	Project
Agile Infrastructure Ltd.	\$ 50,000.00	Interim Wastewater Capacity Management Strategy
Ellis Engineering Inc.	\$ 15,600.00	Guiderail Replacement Program – Construction Administration and Inspection
Applied Research Associates Inc.	\$ 20,800.00	2024 Pavement Management System Update Inspections
Cimco Refrigeration	\$10,179.30/year	Arena Ice Making Compressor Service Agreement (January 2025 - December 2027)

AECOM	\$ 12,200.00	East Smithville Secondary Plan Hydraulic Analysis
BMA Management Consulting Inc.	\$ 20,500.00	Building User Fee Review
Cimco Refrigeration	\$ 7,900.00	Arena Compressor Room Computer Screens (2)
Evans Supply Limited	\$ 60,000.00	Neptune Water Meters
Nelson Aggregate Company	\$ 80,000.00	Aggregate Material for Gravel Roads and Parking Lots
Kilton Inc.	\$ 41,445.00	M365 Project Implementation Consultant

### Budget Amendments:

Amendments to the approved budget are requested by Administration when they become aware of changes to the original Council approved budget. As part of the 2025 budget approval through Report T-04-2025, Council approved the following recommendation:

*“6. That, Council delegate authority to the CAO to approve in year 2025 budget amendments up to \$20,000 per item and that the Chief Financial Officer report to Council on a quarterly basis regarding such amendments.”*

Any amounts over \$20,000 would go directly to Council for approval. The chart below provides details as to all approved budget amendments. Any amounts that exceed \$20,000 have been approved by Council and are denoted with the appropriate report or resolution number.

Number	Description	Report	Amount	Funding Source
BA2025-01	Parks and Recreation Master Plan	N/A	\$ 8,500.00	Development Charges / Transfer from Planning Reserve
BA2025-02	Trees for All Pilot Project	Resolution Item CS09-25	\$ 10,000.00	Wind Turbine Community Fund Reserve
BA2025-03	Silverdale Road Rehabilitation Project Tender	O-06-2025	\$(225,000.00)	Transfer from Capital Reserve
BA2025-04	Two Tandem Axle Dump Trucks with Plowing Equipment (Project 484 & 642)	O-11-2025	\$ 65,000.00	Transfer from Equipment Reserve

### FINANCIAL IMPLICATIONS:

There are no financial implications as a result of this information report.

### INTER-DEPARTMENTAL COMMENTS:

If any large variances exist between budget and actual results, the applicable departments are asked to provide feedback on the variance reasons.

**CONCLUSION:**

This report is to inform Council of the Township's operating and capital results up to March 31, 2025. This report also updates Council on the purchasing authority exercised by the CAO, along with approved budget amendments, up until the end of March 2025.

**ATTACHMENTS:**

<b>SCHEDULE A</b>	<b>Operating Results by Service Area as of March 31, 2025</b>
<b>SCHEDULE B</b>	<b>Operating and Capital Results by Object as of March 31, 2025</b>
<b>SCHEDULE C</b>	<b>Reserve Balances Projected to December 31, 2025</b>

**Prepared & Submitted by:**

**Katelyn Repovs, CPA, CA**  
**Director, Corporate Services/CFO**

**Approved by:**

**Truper McBride**  
**CAO**

## TOWNSHIP OF WEST LINCOLN

For the Three Months Ending March 31, 2025

	Operating YTD				Operating Total			
	Actuals	Budget	Variance (\$)	Variance (%)	Actuals	Budget	Variance (\$)	Variance (%)
<b>General</b>								
General	(\$4,270,764)	(\$3,091,380)	\$1,179,384	(38.%)	(\$4,270,764)	(\$12,365,850)	(\$8,095,086)	65.%
Equipment	(\$278,934)	(\$550)	\$278,384	(50615.%)	(\$278,934)	\$0	\$278,934	0.%
<b>Total General</b>	<b>(\$4,549,698)</b>	<b>(\$3,091,930)</b>	<b>\$1,457,768</b>	<b>(47.%)</b>	<b>(\$4,549,698)</b>	<b>(\$12,365,850)</b>	<b>(\$7,816,152)</b>	<b>63.%</b>
<b>General Government</b>								
Governance	\$122,853	\$100,290	(\$22,563)	(22.%)	\$122,853	\$406,750	\$283,897	70.%
Corporate Management	\$10,498	\$600,030	\$589,532	98.%	\$10,498	\$2,439,070	\$2,428,572	100.%
<b>Total General Government</b>	<b>\$133,352</b>	<b>\$700,320</b>	<b>\$566,969</b>	<b>81.%</b>	<b>\$133,352</b>	<b>\$2,845,820</b>	<b>\$2,712,469</b>	<b>95.%</b>
<b>Protection Services</b>								
Fire	\$665,749	\$438,720	(\$227,029)	(52.%)	\$665,749	\$1,736,400	\$1,070,651	62.%
Building Permit & Inspection Services	\$262,546	(\$1,200)	(\$263,746)	21979.%	\$262,546	\$0	(\$262,546)	0.%
By-Law Enforcement	\$15,773	\$22,440	\$6,667	30.%	\$15,773	\$91,490	\$75,717	83.%
Provincial Offences Act	\$0	(\$1,590)	(\$1,590)	100.%	\$0	(\$6,330)	(\$6,330)	100.%
Animal Control	\$0	\$5,660	\$5,660	100.%	\$0	\$22,540	\$22,540	100.%
<b>Total Protection Services</b>	<b>\$944,069</b>	<b>\$464,030</b>	<b>(\$480,039)</b>	<b>(103.%)</b>	<b>\$944,069</b>	<b>\$1,844,100</b>	<b>\$900,032</b>	<b>49.%</b>
<b>Transportation Services</b>								
Roads Paved & Unpaved	\$595,850	\$676,830	\$80,980	12.%	\$595,850	\$2,724,890	\$2,129,040	78.%
Traffic Operations & Roadside Maintenance	\$16,827	\$49,660	\$32,833	66.%	\$16,827	\$199,430	\$182,603	92.%
Winter Control	\$812,293	\$202,950	(\$609,343)	(300.%)	\$812,293	\$774,540	(\$37,753)	(5.%)
Crossing Guards	\$30,427	\$35,550	\$5,123	14.%	\$30,427	\$120,500	\$90,073	75.%
Streetlights	(\$12,172)	\$7,050	\$19,222	273.%	(\$12,172)	\$28,410	\$40,582	143.%
Bridges & Culverts	\$231,087	\$75,240	(\$155,847)	(207.%)	\$231,087	\$301,000	\$69,913	23.%
<b>Total Transportation Services</b>	<b>\$1,674,313</b>	<b>\$1,047,280</b>	<b>(\$627,033)</b>	<b>(60.%)</b>	<b>\$1,674,313</b>	<b>\$4,148,770</b>	<b>\$2,474,457</b>	<b>60.%</b>
<b>Environmental Services</b>								
Wastewater	\$169,766	(\$750)	(\$170,516)	22736.%	\$169,766	\$0	(\$169,766)	0.%
Storm Sewer	(\$960)	\$29,940	\$30,900	103.%	(\$960)	\$119,710	\$120,670	101.%
Water	\$468,369	(\$1,920)	(\$470,289)	24494.%	\$468,369	\$0	(\$468,369)	0.%
<b>Total Environmental Services</b>	<b>\$637,175</b>	<b>\$27,270</b>	<b>(\$609,905)</b>	<b>(2237.%)</b>	<b>\$637,175</b>	<b>\$119,710</b>	<b>(\$517,465)</b>	<b>(432.%)</b>
<b>Heath Services</b>								
Cemeteries	\$16,811	\$31,980	\$15,169	47.%	\$16,811	\$129,500	\$112,689	87.%
<b>Total Heath Services</b>	<b>\$16,811</b>	<b>\$31,980</b>	<b>\$15,169</b>	<b>47.%</b>	<b>\$16,811</b>	<b>\$129,500</b>	<b>\$112,689</b>	<b>87.%</b>
<b>Recreation &amp; Cultural Services</b>								
Parks	\$80,376	\$140,330	\$59,954	43.%	\$80,376	\$724,500	\$644,124	89.%
Recreation Programs	\$90,307	\$143,790	\$53,483	37.%	\$90,307	\$592,000	\$501,693	85.%
Recreational Facilities	\$110,227	\$192,540	\$82,313	43.%	\$110,227	\$702,000	\$591,773	84.%
Libraries	\$184,214	\$229,710	\$45,496	20.%	\$184,214	\$952,830	\$768,616	81.%
<b>Total Recreation &amp; Cultural Services</b>	<b>\$465,124</b>	<b>\$706,370</b>	<b>\$241,246</b>	<b>34.%</b>	<b>\$465,124</b>	<b>\$2,971,330</b>	<b>\$2,506,206</b>	<b>84.%</b>
<b>Planning &amp; Development</b>								
Planning & Heritage	\$109,546	\$68,670	(\$40,876)	(60.%)	\$109,546	\$276,670	\$167,124	60.%
Drainage	\$702	\$7,470	\$6,768	91.%	\$702	\$29,950	\$29,248	98.%
<b>Total Planning &amp; Development</b>	<b>\$110,248</b>	<b>\$76,140</b>	<b>(\$34,108)</b>	<b>(45.%)</b>	<b>\$110,248</b>	<b>\$306,620</b>	<b>\$196,372</b>	<b>64.%</b>
	<b>(\$568,608)</b>	<b>(\$38,540)</b>	<b>\$530,068</b>	<b>(1375.%)</b>	<b>(\$568,608)</b>		<b>\$568,608</b>	<b>0.%</b>



**TOWNSHIP OF WEST LINCOLN**  
**Summary of All Units**  
For the Three Months Ending March 31, 2025

	YTD				Annual			
	Budget	Actual	Variance (\$)	Variance (%)	Budget	Actual	Remaining (\$)	Remaining (%)
<b><u>Operating Revenue</u></b>								
Tax Levy	\$2,615,490	\$5,006,994	(\$2,391,504)	(91.%)	\$10,462,020	\$5,006,994	\$5,455,026	52.%
Street Light Levy	\$12,120	\$36,970	(\$24,850)	(205.%)	\$48,500	\$36,970	\$11,530	24.%
Sidewalk Levy	\$34,440	\$57,207	(\$22,767)	(66.%)	\$137,820	\$57,207	\$80,613	58.%
Supplemental Levy	\$15,300	\$0	\$15,300	100.%	\$61,200	\$0	\$61,200	100.%
Payment In Lieu	\$180,570	\$0	\$180,570	100.%	\$722,300	\$0	\$722,300	100.%
User Fees	\$1,791,159	\$1,567,230	\$223,929	13.%	\$7,165,260	\$1,567,230	\$5,598,030	78.%
Government Transfers	\$348,219	\$324,686	\$23,533	7.%	\$1,392,880	\$324,686	\$1,068,194	77.%
Other Revenue	\$311,250	(\$12,643)	\$323,893	104.%	\$1,245,400	(\$12,643)	\$1,258,043	101.%
Allocation of Program Support	\$479,310	\$1,917,190	(\$1,437,880)	(300.%)	\$1,917,190	\$1,917,190	\$0	0.%
Funding From Reserves	\$275,280	\$0	\$275,280	100.%	\$1,101,140	\$0	\$1,101,140	100.%
<b>Total Operating Revenue</b>	<b>\$6,063,138</b>	<b>\$8,897,634</b>	<b>(\$2,834,496)</b>	<b>(47.%)</b>	<b>\$24,253,710</b>	<b>\$8,897,634</b>	<b>\$15,356,076</b>	<b>63.%</b>
<b><u>Operating Expenses</u></b>								
Salaries and Wages	\$1,770,030	\$1,639,271	\$130,759	7.%	\$7,258,730	\$1,639,271	\$5,619,459	77.%
Benefits	\$547,290	\$465,570	\$81,720	15.%	\$2,160,130	\$465,570	\$1,694,560	78.%
Debt Interest	\$193,260	\$333,713	(\$140,453)	(73.%)	\$773,150	\$333,713	\$439,437	57.%
Administrative Expenses	\$79,700	\$66,542	\$13,158	17.%	\$319,610	\$66,542	\$253,068	79.%
Supplies and Equipment	\$104,610	\$92,634	\$11,976	11.%	\$419,310	\$92,634	\$326,676	78.%
Repairs and Maintenance (Materials Only)	\$489,810	\$551,198	(\$61,388)	(13.%)	\$1,959,940	\$551,198	\$1,408,742	72.%
Utilities	\$141,690	\$23,474	\$118,216	83.%	\$567,130	\$23,474	\$543,656	96.%
Insurance	\$108,990	\$653	\$108,337	99.%	\$436,050	\$653	\$435,397	100.%
Subscriptions and Periodicals	\$4,380	\$8,137	(\$3,757)	(86.%)	\$17,700	\$8,137	\$9,563	54.%
Contracted Services	\$1,098,530	\$579,013	\$519,517	47.%	\$4,396,360	\$579,013	\$3,817,347	87.%
Special Projects	\$151,248	\$24,851	\$126,397	84.%	\$605,000	\$24,851	\$580,149	96.%
Rents and Financial Expenses	\$10,500	\$3,279	\$7,221	69.%	\$42,040	\$3,279	\$38,761	92.%
External Transfers	\$14,400	\$0	\$14,400	100.%	\$57,610	\$0	\$57,610	100.%
Internal Functional Adjustments	\$228,930	\$915,690	(\$686,760)	(300.%)	\$915,690	\$915,690	\$0	0.%
Allocation of Program Support	\$250,350	\$1,001,500	(\$751,150)	(300.%)	\$1,001,500	\$1,001,500	\$0	0.%
Tax Write Off	\$19,710	\$2,634	\$17,076	87.%	\$79,050	\$2,634	\$76,416	97.%
Debt Principal	\$238,800	\$331,288	(\$92,488)	(39.%)	\$955,130	\$331,288	\$623,842	65.%
Contribution to Reserves	\$572,370	\$2,289,580	(\$1,717,210)	(300.%)	\$2,289,580	\$2,289,580	\$0	0.%
<b>Total Operating Expenses</b>	<b>\$6,024,598</b>	<b>\$8,329,026</b>	<b>(\$2,304,428)</b>	<b>(38.%)</b>	<b>\$24,253,710</b>	<b>\$8,329,026</b>	<b>\$15,924,684</b>	<b>66.%</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$38,540</b>	<b>\$568,608</b>	<b>(\$530,068)</b>	<b>(1375.%)</b>	<b>\$0</b>	<b>\$568,608</b>	<b>(\$568,608)</b>	<b>0.%</b>
<b><u>Capital Revenue</u></b>								
User Fees	\$176,127	\$0	\$176,127	100.%	\$704,500	\$0	\$704,500	100.%
Government Transfers	\$1,193,259	\$328,482	\$864,777	72.%	\$4,773,055	\$328,482	\$4,444,573	93.%
Funding From Reserves	\$990,519	\$0	\$990,519	100.%	\$3,962,095	\$0	\$3,962,095	100.%
<b>Total Capital Revenue</b>	<b>\$2,359,905</b>	<b>\$328,482</b>	<b>\$2,031,423</b>	<b>86.%</b>	<b>\$9,439,650</b>	<b>\$328,482</b>	<b>\$9,111,168</b>	<b>97.%</b>
<b><u>Capital Expenditures</u></b>								
Land Improvements	\$37,500	\$0	\$37,500	100.%	\$150,000	\$0	\$150,000	100.%
Facilities	\$5,001	\$834	\$4,167	83.%	\$20,000	\$834	\$19,166	96.%
Equipment	\$86,973	\$38,627	\$48,346	56.%	\$347,900	\$38,627	\$309,273	89.%
Rolling Stock	\$514,998	\$633,386	(\$118,388)	(23.%)	\$2,060,000	\$633,386	\$1,426,614	69.%
Transportation Infrastructure	\$1,379,190	\$10,427	\$1,368,763	99.%	\$5,516,750	\$10,427	\$5,506,323	100.%
Environmental Infrastructure	\$336,249	\$26,018	\$310,231	92.%	\$1,345,000	\$26,018	\$1,318,982	98.%
<b>Total Capital Expenditures</b>	<b>\$2,359,911</b>	<b>\$709,293</b>	<b>\$1,650,618</b>	<b>70.%</b>	<b>\$9,439,650</b>	<b>\$709,293</b>	<b>\$8,730,357</b>	<b>92.%</b>
<b>Capital Surplus/(Deficit)</b>	<b>(\$6)</b>	<b>(\$380,811)</b>	<b>\$380,805</b>	<b>(6346744.%)</b>	<b>\$0</b>	<b>(\$380,811)</b>	<b>\$380,811</b>	<b>0.%</b>

**TOWNSHIP OF WEST LINCOLN**  
**ESTIMATE OF RESERVE FUND AND RESERVE BALANCES PROJECTED TO DECEMBER 31, 2025**

	ESTIMATED CLOSING		COMMITMENTS		UNCOMMITTED
<b>RESERVE FUNDS:</b>					
BUILDING DEPARTMENT	-\$	345,624	\$	-	-\$ 345,624
LIBRARY	\$	537,563	\$	91,246	\$ 446,317
<b>TOTAL RESERVE FUNDS</b>	<b>\$</b>	<b>191,939</b>	<b>\$</b>	<b>91,246</b>	<b>\$ 100,693</b>
<b>RESERVES:</b>					
BRIDGES	\$	751,096	\$	301,927	\$ 449,169
CAPITAL	\$	2,339,650	\$	1,916,983	\$ 422,667
CEMETERY	\$	162,160	\$	25,763	\$ 136,397
CONTINGENCY	\$	1,097,616	\$	1,460,255	-\$ 362,639
ELECTION	\$	114,945	\$	-	\$ 114,945
EQUIPMENT	\$	1,230,219	\$	1,337,500	-\$ 107,281
FACILITIES	\$	395,856	\$	110,500	\$ 285,356
FIRE	\$	2,165,786	\$	1,414,550	\$ 751,236
HOSPITAL	\$	8,400	\$	-	\$ 8,400
INDUSTRIAL PARK	\$	455,759	\$	-	\$ 455,759
INFORMATION TECHNOLOGY	\$	163,830	\$	69,810	\$ 94,020
INSURANCE	\$	187,655	\$	-	\$ 187,655
PLANNING	\$	543,632	\$	274,538	\$ 269,094
ROAD SETTLEMENT AGREEMENT	\$	107,100	\$	75,000	\$ 32,100
SEWER	\$	2,371,746	\$	1,415,357	\$ 956,389
SIDEWALKS	\$	247,617	\$	120,000	\$ 127,617
STREET LIGHTS	\$	64,752	\$	-	\$ 64,752
WATER	\$	1,448,328	\$	278,007	\$ 1,170,321
WIND TURBINE COMMUNITY FUND	\$	321,366	\$	10,000	\$ 311,366
WINTER CONTROL	\$	653,520	\$	-	\$ 653,520
WLCC (WEST LINCOLN COMMUNITY CENTER)	\$	596,387	\$	-	\$ 596,387
<b>TOTAL RESERVES</b>	<b>\$</b>	<b>15,427,419</b>	<b>\$</b>	<b>8,810,190</b>	<b>\$ 6,617,230</b>
<b>TOTAL RESERVE FUNDS AND RESERVES</b>	<b>\$</b>	<b>15,619,358</b>	<b>\$</b>	<b>8,901,436</b>	<b>\$ 6,717,922</b>