



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

MEETING NO. ONE

Tuesday, February 17, 2026, 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.

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 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. **DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST**
- 5. **APPOINTMENTS**
 - 5.1 **KPMG LLP, Carlos Alvarez, Lead Audit Engagement Partner** 5
Re: 2025 Audit Planning Report
POWERPOINT PRESENTATION
- 6. **REQUEST TO ADDRESS ITEMS ON THE AGENDA**
NOTE: Procedural By-law Section 10.13(5) – General Rules
One (1) hour in total shall be allocated for this section of the agenda and each individual person shall only be provided with **five (5) minutes** 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. **COMMUNICATIONS**
 - 7.1 **ITEM CS01-26** 32
FACS Niagara Foundation
Re: 5th Annual Mountainview LemonAID Day for FACS Niagara - Saturday, June 13, 2026

RECOMMENDATION:
 - 1. That the Council of the Township of West Lincoln hereby supports Family and Children’s Services (FACS) Niagara and their upcoming fundraising and community event being Mountainview LemonAID Day to be held on Saturday June 13, 2026; and,
 - 2. That, Administration be directed to promote the upcoming fundraiser and community event by sharing the message on Township Social Media platforms.
 - 7.2 **ITEM CS-02-26** 33
West Lincoln Age Friendly Advisory Committee (WLAFAC)
Re: Minutes - January 9, 2026

RECOMMENDATION:
 - 1. That, the West Lincoln Age Friendly Advisory Committee Minutes dated January 9, 2026, be received.
 - 7.3 **ITEM CS-03-26** 45
Manager, Legislative Services/Clerk (Justin Paylove)
Re: Memo - Drainage Agreement (Snippe)
FOR INFORMATION
- 8. **STAFF REPORTS**
 - 8.1 **ITEM CS04-26** 46
Fire Chief (Tim Hofsink)

Re Information Report - WLFD-02-2026 - Monthly Update – January 2026

RECOMMENDATION:

1. That, Information Report titled “WLFD-02-2026 - Monthly Update - January 2026”, dated February 17, 2026, be received; and,
2. That, Budget Amendment BA2026-03, in the amount of \$32,000, to recognize the Ontario Fire Protection Grant, to be used towards personal protective and decontamination equipment, be approved by Council.

8.2 ITEM CS05-26 50

Director, Legal and Legislative Services (Jessica Dyson)

Re: Information Report LLS-02-2026 – By-law Enforcement Services Year-End Update

RECOMMENDATION:

1. That, Information Report LLS-02-2026 titled, “By-law Enforcement Services Year-End Update”, dated February 17, 2026, be received.

8.3 ITEM CS06-26 57

Manager, Legislative Services/Clerk (Justin Paylove)

Re: Recommendation Report LLS-01-2026 - Amendment to Delegated Authority – Authority to Pursue Partnerships through fee Waivers

RECOMMENDATION:

1. That, Recommendation Report LLS-01-2026 titled “Amendment to Delegated Authority – Authority to Pursue Partnerships through fee waivers” dated February 17, 2026 be received; and,
2. That, Council approves a by-law such as the draft by-law attached as Schedule A.

8.4 ITEM CS07-26 64

Director, Corporate Services/CFO (Katelyn Repovs)

Re: Information Report T-03-2026 - Ontario Regulation 284/09 for 2026 Budget Reporting

RECOMMENDATION:

1. That, Information Report T-03-2026, titled “Ontario Regulation 284/09 for 2026 Budget Reporting”, dated February 17, 2026, be received for information.

8.5 ITEM CS08-26 68

Director, Corporate Services/CFO (Katelyn Repovs) and Director, Infrastructure (Mike DiPaola)

Re: Recommendation Report T-02-2026 - Update to Utility Billing Practice for Private Multi-Residential Developments

RECOMMENDATION:

1. That, Recommendation Report T-02-2026, titled “Update to

Utility Billing Practice for Private Multi-Residential Developments” dated February 17, 2026 is received; and,

2. That, Administration be directed to amend the water and wastewater fixed charges billing methodology for private multi-residential developments serviced by a single water meter within a chamber or pit, as outlined in this Report, effective January 1, 2026; and,
3. That, By-law 2026-05 be passed by Council at the February 23, 2026 Council meeting, to amend By-law 2025-72, Consolidated Fees and Charges.

9. OTHER BUSINESS

9.1 ITEM CS09-26

Members of Committee

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

9.2 ITEM CS10-26

Members of Council

Re: Other Business Items of an Informative Nature

10. 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)

11. CONFIDENTIAL MATTERS

There are no confidential matters.

12. DISCLOSURE OF CONFIDENTIAL MATTERS

13. ADJOURNMENT

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



The Corporation of the Township of West Lincoln

**Audit Report
for the Planning for the year ending
December 31, 2025**

A stylized signature of 'KPMG LLP' in a cursive font, with a horizontal line underneath.

Prepared as of February 9, 2026 for presentation on February 17,
2026

kpmg.ca/audit

KPMG contacts

Key contacts in connection with this engagement



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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.

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| 15 | Risk assessment | 20 | Key milestones and deliverables | 22 | Audit quality |
| 26 | Independence | 38 | Appendices | | |



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 Township”) as of and for the period ending December 31, 2025, will be performed in accordance with Canadian generally accepted auditing standards.



[Engagement letter](#)

Audit strategy

Materiality \$646,000

Involvement of others

Audit strategy - Group audit

| Total | Total assets | Total revenue | |
|--------------|--------------|---------------|--|
| Total tested | 100% | 100% | |

Involvement of non-KPMG firms

Risk assessment

Risk of management override of controls

Other significant risks

Presumed risk of fraudulent revenue recognition

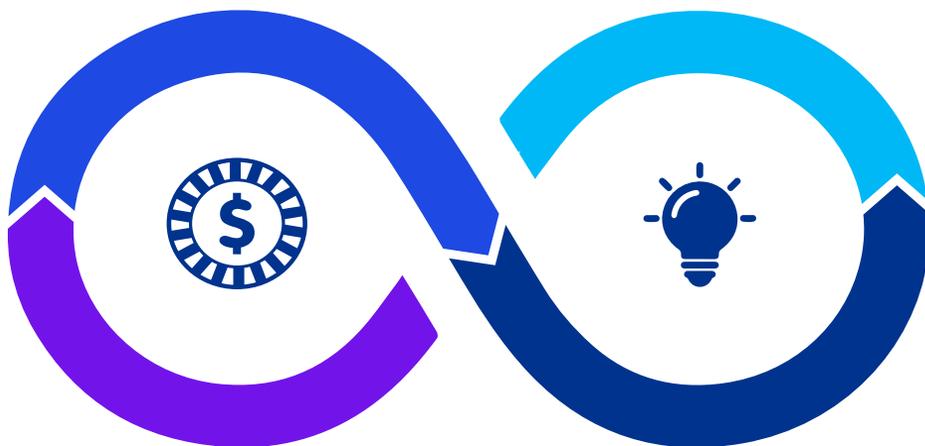
Other risks of material misstatement

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

The purpose of this report is to assist you, as a member of the Committee, 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, the Committee, and the Board of Directors 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 the Committee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



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 judgment**, 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.

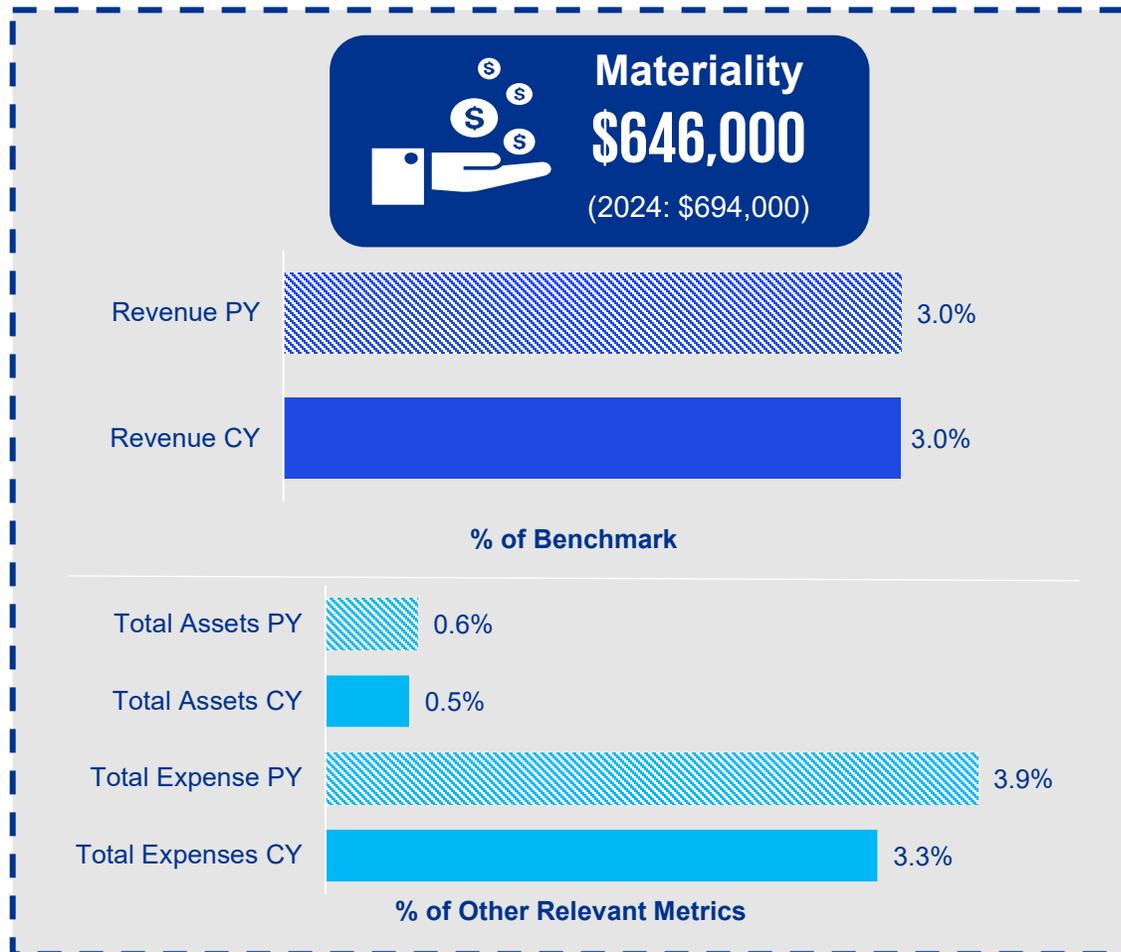
Evaluate the effect of misstatements

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 less contributed capital assets

Prior Year 2024 - \$21,534,395
 (2023 : \$23,000,396)

Total Assets

Prior Year 2024 \$141,816,307
 (2023 : \$139,072,476)

Total Expenses

Prior Year 2024 \$20,931,296
 (2023 : \$19,844,080)

We will re-assess materiality based on actual 2025 results and report any changes to initial materiality to you, if applicable.

Our audit misstatement posting threshold is \$32,000.



Group audit – Scoping

We respond to identified and assessed risks of material misstatement to the group by performing further audit procedures.

| Further audit procedures to be performed by: | Total assets | Total revenue |
|--|---|---|
| Total group auditor | 100%  | 100%  |
| Total tested | 100%  | 100%  |
| Total consolidated | 100%  | 100%  |

| Entity Name | Change in Scope? | Component Materiality | Full-Scope Standalone Audit? |
|--|------------------------------|-----------------------|------------------------------|
| The Corporation of the Township of West Lincoln (non-consolidated) | Consistent with Prior Period | \$581,100 | 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.

We draw upon our understanding of the Company and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Company's components of its system of internal control, including our business process understanding.

| | Risk of fraud | Risk of error | PY risk rating |
|--|---------------|---------------|----------------------------|
| ● Management Override of Controls | ✓ | | Significant |
| ● Revenue recognition | | ✓ | Base – Fraud risk rebutted |
| ● 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



Significant risks



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

RISK OF



FRAUD

Why is it significant?

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

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 Township. 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.

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](#)

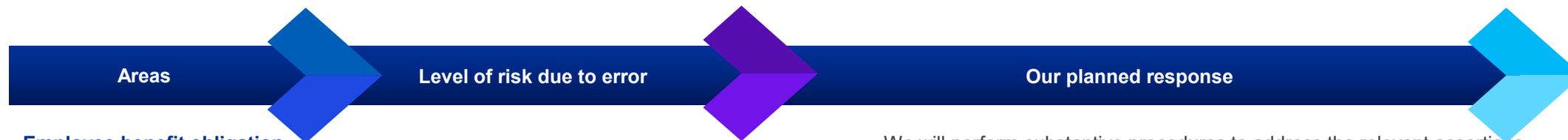


Other risks of material misstatement

| Areas | Level of risk due to error | Our planned response |
|---|--|--|
| Revenue recognition - Government grants and development charges, including related deferrals – risk of error |  <p>Base</p> | <p>We will perform substantive procedures over government grants and development charges to address the relevant assertions and ensure appropriate deferral at December 31, 2025</p> |
| Operating expenditures, including payroll and related accruals |  <p>Base</p> | <p>We will perform substantive procedures over operating expenditures and payroll to address the relevant assertions including the use of Data & Analytical procedures.</p> |
| Tangible capital assets |  <p>Base</p> | <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



Employee benefit obligation



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



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)



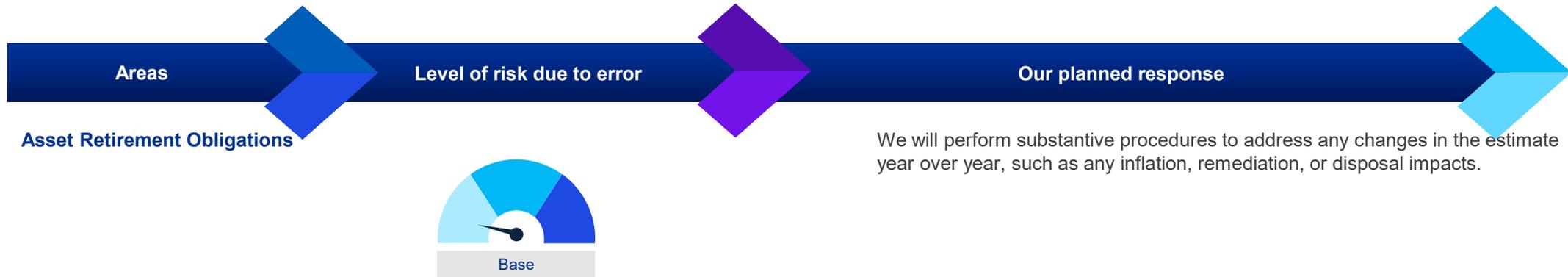
An audit is completed over PWPI for which Carlos Alvarez is also the Lead Audit Engagement Partner.

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.

We will ensure appropriate disclosures are made within the Township's financial statements.



Other risks of material misstatement





Required inquiries of Council

We kindly request that any concerns be raised to KPMG by May 1, 2026.



Inquiries regarding risk assessment, including fraud risks

- What are the views of Council about fraud risks, including management override of controls, in the Township? And have you taken any actions to respond to any identified fraud risks?
- Is the Council aware of, or has 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 Council exercise oversight over management's assessment of fraud risk and the establishment of controls to address/mitigate fraud risks?
- Is Council aware of any instances of actual or possible violations of laws and regulations, including illegal acts (irrespective of materiality threshold)?
- Is Council aware of any additional matters relevant to the audit?



Inquiries regarding processes

- Is Council aware of or have they received tips or complaints regarding the Township's financial reporting (including those received through an internal whistleblower program, if such programs exist)? If so, what was the responses to such tips and complaints from Council?



Inquires regarding related parties and significant unusual transactions

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



Key milestones and deliverables

Dec 2025

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

Risk assessment & Interim work

- Evaluate the Entity's components of internal control, other than the control activities component
- Perform 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 2026

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



Our commitment to delivering audit quality

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**.

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)



How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority.

We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.



'**Perform quality engagements**' sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.



Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



Doing the right thing. Always.



Independence: Shared responsibilities

Auditor independence is a shared responsibility and most effective when management, audit committees, and audit firms work together in considering compliance with relevant independence rules. In order for KPMG to fulfill its professional responsibility to maintain and monitor independence, management, the audit committee, and KPMG each play an important role. We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada (“CPA code”) that are relevant to audits of financial statements of reporting issuers; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (“IESBA independence rule”) that are relevant to audits of financial statements of public interest entities.



The firm maintains a system of quality control over compliance with independence rules and firm policies. Timely information before the effective date of transactions or other business changes is necessary to effectively maintain the firm’s independence in relation to:

- New related entities
- Any former KPMG professional who are directors, officers, or employee in a position to exert significant influence over the preparation of the client’s accounting records or the financial statements.



- The CPA Code and IESBA independence rules require the audit committee to pre-approve all audit and permitted non-audit services to be provided by the auditor.
- IESBA also has requirements to obtain the audit committee’s concurrence with the provision of non-assurance services and the auditor’s conclusion on the impact to independence.



- We are required report to the audit committee all relationships that may reasonably be thought to bear on our independence, including fees charged, and discuss the potential effects of such relationships on our independence. We are also required report to the related safeguards that have been applied, as applicable, to eliminate identified threats to independence or reduce them to an acceptable level.
- This communication will be provided during our year-end communications.



Request for pre-approval of services



We are presenting the following services for pre-approval by the Committee. We will inform the Committee on a timely basis of any services performed pursuant to pre-approval previously granted under the policies and procedures approach.

The services are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level. Further details on the services and the assessment of the potential effects on our independence are included on the slides that follow.

| Other Audit services | Country | Legal entity | Fee: CDN (estimated) | Fee structure |
|---|---------|-----------------------|-----------------------|---------------|
| Audit of the 2025 Consolidated financial statements | Canada | Consolidated Township | See engagement letter | Fixed |



Appendices



Engagement letter



Regulatory communications



New accounting/auditing standards



Insights





Appendix: Engagement letter

Engagement letter can be provided upon request



Appendix: 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 Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2025 Interim Inspections Results](#)



Appendix: Newly effective and upcoming changes to accounting standards

| Standard | Summary and implications |
|--|--|
| Concepts Underlying Financial Performance | <p data-bbox="644 395 817 425"><i>What's new?</i></p> <ul data-bbox="644 444 2356 579" style="list-style-type: none"><li data-bbox="644 444 2033 474">• The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.<li data-bbox="644 482 2356 579">• The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced. <p data-bbox="644 594 1939 626"><i>Application:</i> The new Guideline is effective beginning on or after April 1, 2026 with earlier adoption permitted.</p> |



Appendix: Newly effective and upcoming changes to accounting standards

| Standard | Summary and implications |
|---|--|
| PS 1202 Financial Statement Presentation | <p data-bbox="649 401 817 429"><i>What's new?</i></p> <ul data-bbox="649 448 2346 1208" style="list-style-type: none"> • The proposed section PS 1202 Financial statement presentation will replace the current section PS 1201 Financial statement presentation. • The proposed section includes the following: <ul data-bbox="649 529 2321 811" style="list-style-type: none"> • Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. • Separating liabilities into financial liabilities and non-financial liabilities. • Restructuring the statement of financial position to present total assets followed by total liabilities. • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). • Removal of the statement of rereasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. • A new provision whereby an entity can use an amended budget in certain circumstances. • Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position. • The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model. • The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends. • The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. • The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project. <p data-bbox="649 1225 2390 1285">Application: PS 1202 Financial statement presentation will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted.</p> |



Appendix: Newly effective and upcoming changes to accounting standards

| Standard | Summary and implications |
|-------------------|---|
| Employee Benefits | <p><i>What's new?</i></p> <ul style="list-style-type: none"> • The Public Sector Accounting Board has initiated a review of sections PS 3250 Retirement benefits and PS 3255 Post-employment benefits, compensated absences and termination benefits. • The intention is to use principles from International Public Sector Accounting Standard 39 Employee benefits as a starting point to develop the Canadian standard. • Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues. • The proposed section PS 3251 Employee benefits will replace the current sections PS 3250 Retirement benefits and PS 3255 Post-employment benefits, compensated absences and termination benefits. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively. • This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations. <p><i>Application:</i> The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.</p> |



Appendix: Audit and assurance insights

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

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.

Accelerate - The key issues driving the audit committee agenda

Discover the most pressing risks and opportunities that face audit committees, boards and management teams.

Sustainability Reporting

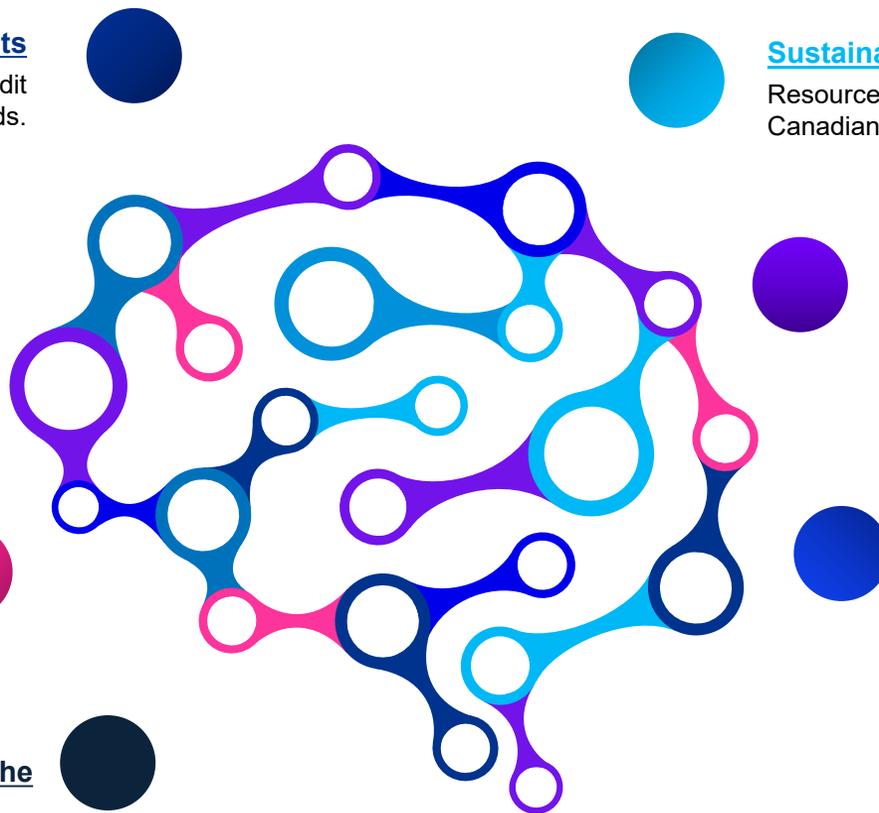
Resource centre on implementing the new Canadian reporting standards

IFRS Breaking News

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

Audit Committee Guide – Canadian Edition

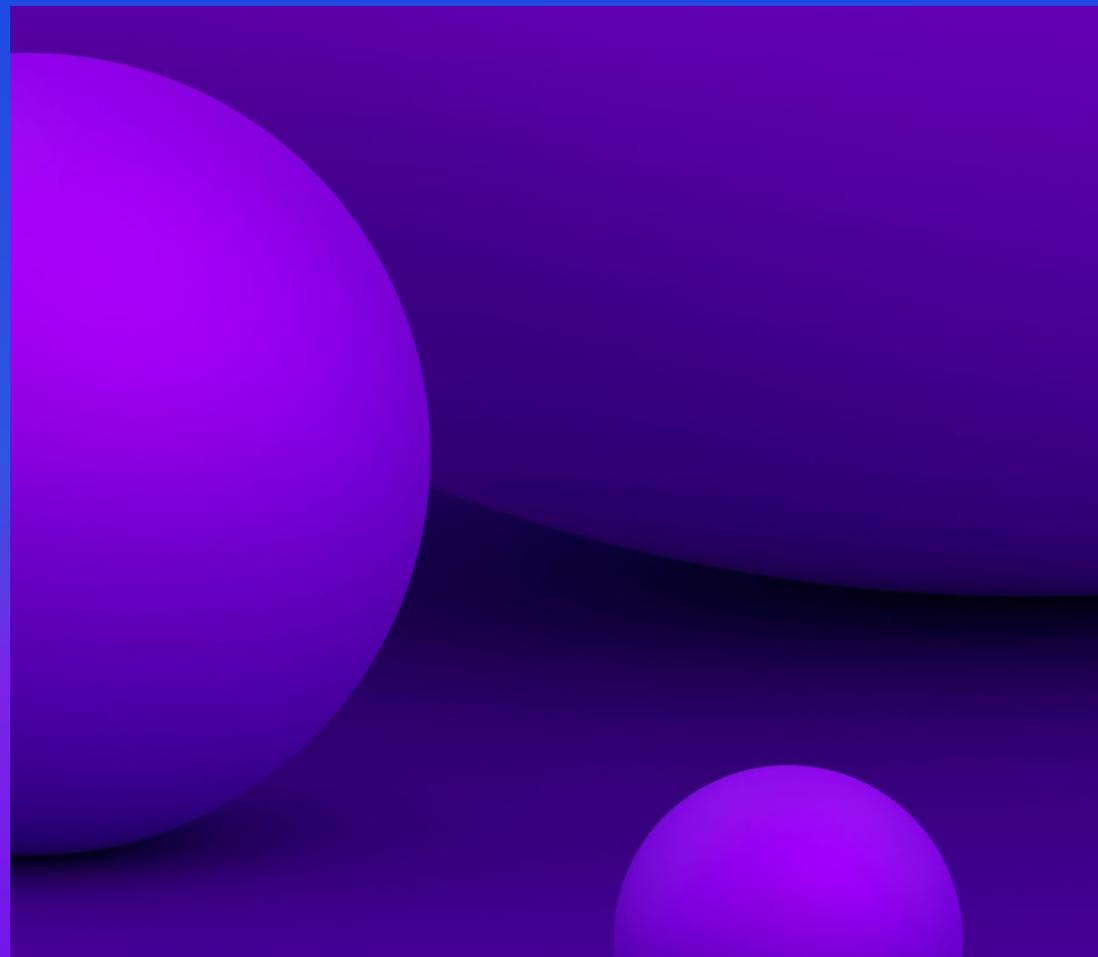
A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.





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

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February 5, 2026

5th Annual Mountainview LemonAID Day for FACS Niagara

Please help us spread the word about this "Kids Helping Kids" initiative and let's make the summer sweet for kids served by FACS

Dear Mayor Ganann the Town of West Lincoln,

Let me take a moment to thank you for your past support in raising awareness for Mountainview LemonAID Day for FACS Niagara. We truly appreciate you getting behind our cause year after year.

On Saturday, June 13, 2026, Mountainview LemonAID Day will once again bring the Niagara community together to give our most vulnerable children a summer to remember. Each June, kids across Niagara host lemonade stands and donate the proceeds to support FACS Niagara, helping send the children we serve to weeklong day and overnight camps - experiences they might not otherwise have. Since 2022, LemonAID Day has raised more than \$370,000 and provided over 2,500 weeks of summer camp for children supported by FACS Niagara.



For kids who have experienced adversities beyond their years, summer camp provides them with a chance to learn important life skills that build confidence, resilience, and a sense of belonging while giving them a safe space to grow, explore and just be kids.

The success of LemonAID Day relies on the participation of our community. We would be grateful for your assistance in bringing awareness about the event to your municipality. This can be done in several ways,

1. Sharing LemonAID Day content you are tagged in from FACS Niagara Foundation's Instagram or Facebook accounts.
2. Declaring **Saturday, June 13, 2026**, as Mountainview LemonAID Day for FACS Niagara in your city!
3. On LemonAID Day, encourage local councillors to host or visit a stand in their community. We would be pleased to share a list of stands located in your local community.

Again, thank you for supporting FACS Niagara through Mountainview LemonAID Day and helping us send Niagara kids to camp this summer!

Sincerely yours,



Rhiannon Burkholder
Chair, FACS Niagara Foundation

**TOWNSHIP OF WEST LINCOLN
WEST LINCOLN AGE FRIENDLY ADVISORY COMMITTEE (WLA FAC)**

MEETING NO. ONE HELD: January 9, 2026, Township Administration Building, 318 Canborough Street, and Smithville – 9:00 a.m. Council Chambers

PRESENT:

| | |
|-----------------|--|
| Chair: | Deb Thomas |
| Members: | Mayor Cheryl Ganann Councillor Greg Maychak Kitty McGrail Sue Langdon Karen Parker Toni Mills Christine Hopwood Denise Lipiec John Ganann Stuart Lord Linda Sivyer |
| Guests: | Marianna Debra Lea Ursula Hudson, CARP |
| Staff: | Brianne Parsons, Recreation and Wellness Programmer Barb Hutchinson, Coordinator, Legislative Services/Deputy Clerk |

1. **Ratification of Minutes from last meeting – November 7, 2025**

The minutes of Friday, November 7, 2025, were ratified by the Committee.

There was discussion regarding holding an event in September and Mayor Ganann advised during an election year advisory committee usually pause activities due to the campaign period. Advisory Committees are dissolved prior to new election terms of office and residents of West Lincoln must apply to be on the new 2026-2030 term of Council Advisory Committees.

Mayor Ganann advised that the Township received a total grant of \$2,500.00 which did not totally cover all expense which were approximately \$3,000.00.

Mayor Ganann advised that she will be attending the ROMA Conference and advised that she was invited to an award ceremony where the province would be officially recognizing eight Niagara Age-Friendly Communities: Grimsby, Lincoln, Pelham, Port Colborne, St. Catharines, Thorold and West Lincoln.

Mayor Ganann also noted that McMaster University will be seeking a grant application to enter into an agreement with the Community Centre and Staff an in-kind donation (supporting McMaster University) and confirmed no funding would be required. The committees are under the Recreation Budget, which is very small, will be searching all grants to offset the costs and hopefully a new staff member (event planner) will be experienced in grant writing. There was much discussion with the members and how the committees should collaborate with the recreation department.

John advised that he attended a webinar from Queen's University on Agism on January 7, 2026, Attached is a brief report regarding the session attached as Schedule "A".

There was much discussion from the Committee regarding the June 12th event. Some of the suggestions were Earl Clint, travel advisor, a speaker on hearing and aging seniors. Suggestions are attached to the minutes as Schedule "B".

John advised that the June 12 event will be small with one or two speakers. The committee will reach out to George and Rose Cottage to see if they are interested in the June 12th event. Bill Young is unavailable for the June 12th meeting; however, Stuart will reach out to see if he would attend the February or March meeting.

Councillor Maychak advised that Community Care advised that they are looking for volunteers to drive, now that they have implemented a pilot project to drive residents to appointments, Councillor Maychak suggested that Charlene from Community Care be invited to a future meeting to advise how to register to become a volunteer. It was noted that Meals on Wheels are also looking for drivers.

Linda provided information regarding the Green Team activities that will be taking place at the Smithville Library this winter and is attached to the minutes as Schedule "C".

The meeting adjourned at 10:36 a.m.



Mayor Cheryl Ganann



Barb Hutchinson, Coordinator, Legislative
Services/Deputy Clerk

Webinar from Queen's University on Agism

In conjunction with the Canadian Coalition Against Agism, Queen's had a webinar on agism on January 7, 2026 with approximately 112 attendees. They talked about what ageism is and what is unconscious thinking of ageism as we age. Since males are expected now to last to 80 and females to 84 we need to consider how we treat the aged. For more information you can go to "ilccanada.org" and also "ccaageism.ca/agism-module" for a course on agism. A tool kit is partially available which talks about Self-Agism and gives tools to start to talk about it as well as a need for inter-generational programs to inform younger people about ageism.

Jc& Cheryl Ganann

1 A

Barb Hutchinson

From: Stuart Lord <stuartlord@gmail.com>
Sent: December 28, 2025 1:13 PM
To: Jacquie Thrower; Barb Hutchinson
Cc: Brianne Parsons; '04kitty20@gmail.com; Cheryl Ganann; Christine Hopwood; Deb Thomas; Denise Lipiec; Greg Maychak; John Ganann; Karen Parker; Linda Sivyler; Sue Langdon; Cynthia Summers; Toni Mills
Subject: Re: FW: Age Friendly Agenda - Jan 9

Introduction

As West Lincoln continues to grow while maintaining its unique rural-urban character, there is a vital opportunity to enhance social inclusion and safety for our older residents. The following proposals focus on leveraging our existing public assets—our libraries, sidewalks and roads—to foster a community that is accessible, respectful, and age-integrated, without relying on religious or commercial frameworks.

Proposal 1: The "Living Books" Intergenerational Series

Objective: To reduce social isolation and promote the library as a secular hub for knowledge exchange.

- **The Concept:** The West Lincoln Public Library (Smithville, Caistorville or Wellandport branches) hosts a "Human Library" event. Older residents volunteer as "Human Books," sharing specific life expertise (e.g., "The History of Poultry Farming in Niagara" or "Mechanical Skills from the Pre-Digital Era") with residents of any age.
 - **Alignment with Age-Friendly Goals:** This initiative promotes **Social Participation** and **Respect and Social Inclusion** by positioning seniors as mentors and community assets rather than service recipients.
 - **Local Impact:** It preserves the rural heritage of West Lincoln by documenting oral histories and creating meaningful connections between long-term residents and newcomers.
-

Proposal 2: The West Lincoln "Pedestrian & Accessibility" Audit

Objective: To provide the Township with direct, lived-experience data to inform future infrastructure and public works spending.

- **The Concept:** The Advisory Committee, in partnership with Public Works, conducts a "Walking Audit" of the Smithville core or a local park (such as Leisureplex). A group of seniors, including those using mobility aids, walks a specific route to identify barriers.
- **The Metrics:**
 - **Connectivity:** Do sidewalks connect logically to the West Lincoln Community Centre?
 - **Safety:** Are the crosswalk durations sufficient for those with limited mobility?

- **Rest:** Are there adequate non-commercial seating areas (benches) at 100m intervals?
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-

Strategic Value for West Lincoln

1. **Low-to-No Cost:** These programs utilize existing municipal staff time and public infrastructure.
2. **Inclusivity:** Programs are strictly secular and open to all residents regardless of socioeconomic status.
3. **Data-Driven:** The Audit provides the Committee with "hard data" to present to Council for the next budget cycle

Proposal 3: The West Lincoln "Smart Transit" Citizen Census

This is a forward-thinking "Citizen Science" approach to urban planning. In a community like West Lincoln, where transit needs are often underserved, using a cost-effective way to gather hyper-local data.

Manual counting is a time-tested and highly effective method for traffic studies, especially in a community like West Lincoln. **Manual counts are often better for building community trust and capturing the "human" details** that technology misses.

Here is a mini-guide for transitioning this idea into a **Volunteer-Led Manual Count**.

Why Manual Counting is Often Easier

- **No Technical Hurdles:** You don't have to troubleshoot Wi-Fi, app permissions, or privacy settings.
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2. The Two-Person Team Roles

- **The Counter:** Focuses on the road. Uses a tally sheet or a mechanical "clicker."
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Implementation Checklist for West Lincoln

1. **Identify "Screen Lines":** Pick the main entrances to Smithville. If you count every car crossing these lines, you know the total volume entering the core.
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4. **Weather Contingency:** Have a "Rain Date" ready. People drive differently in a storm, which can skew your transit data.

On Tue, 23 Dec 2025 at 17:37, Toni Mills <tonimills16@gmail.com> wrote:
I will be attending the meeting.

On Tue., Dec. 23, 2025, 1:39 p.m. Jacquie Thrower, <jthrower@westlincoln.ca> wrote:

Jacquie Thrower has shared a OneDrive for Business file with you. To view it, click the link below.

 [Age Friendly Advisory Committee - Agenda - Jan 9.doc](#)

Hi Again,

Barb will provide you with hard copies at the meeting and I have corrected the year on the Agenda.

Thanks
Jacquie



Jacquie Thrower | Executive Assistant
Office of the CAO
Township of West Lincoln

T 905-957-3346 ext.6726
E jthrower@westlincoln.ca

Barb Hutchinson

From: Stuart Lord <stuartalord@gmail.com>
Sent: January 6, 2026 5:17 PM
To: Jacquie Thrower; Barb Hutchinson
Cc: Brianne Parsons; '04kitty20@gmail.com; Cheryl Ganann; Christine Hopwood; Deb Thomas; Denise Lipiec; Greg Maychak; John Ganann; Karen Parker; Linda Sivyer; Sue Langdon; Cynthia Summers; Toni Mills
Subject: Re: FW: Age Friendly Agenda - Jan 9

Hi Stuart,

I have attached a **Benefits of Journaling for Older Adults** presentation proposal for your June 12 2026 Speakers' Series which you mentioned could attract up to 80 participants. We have already discussed that I have previous plans for that day. I will check if another Niagara Peninsula Branch Ontario Genealogical Society volunteer could present this topic on June 12th.

I will get back to you by Thursday night at the latest if another NPBOGS volunteers to present, so you have that information for your meeting on Friday, January 9th at 9AM.

As mentioned during our recent phone call, I am willing to present this topic to one of your monthly meetings held on the first Friday of the month where you mentioned around ten members usually attend.

=====

More about me, if needed when you present your journaling idea on January 9th-

Bill is a retired elementary teacher living in the Niagara area. He has been a volunteer with the Niagara Peninsula Branch-Ontario Ancestors (Ontario Genealogical Society) for the last 13 years. Journaling started him on the path to writing about his family. He has written magazine articles and a book chapter about his family and ancestors. He has researched his family connection to the surnames of Young (Adam and Daniel UE), Duxbury, Ostrander, Cohoe, Foster, Pascuzzi (Pasco), Futino, Donato and Pavone. He can be contacted at niagararesearch@ogs.on.ca

=====

I look forward to helping your group with this journaling topic.

Please contact me if I can be of further help.

Bill

Bill Young UE

Volunteer Research Team Lead

Volunteer Cemetery Lead

Niagara Peninsula Branch, Ontario Ancestors

(previously known as The Ontario Genealogical Society)

niagararesearch@ogs.on.ca

Serving genealogists in order to promote and preserve family history in the old Welland /Lincoln Counties

On Sun, 28 Dec 2025 at 17:58, Stuart Lord <stuartlord@gmail.com> wrote:

George indicated he would be willing to come and speak at a community seniors health event. He also mentioned that some research projects are willing to pay for participation plus transportation costs during studies.

Dr. George Ioannidis | Division of Geriatrics, Division of Rheumatology, Leadership | Geras Centre for Aging Research

On Sun, 28 Dec 2025 at 13:13, Stuart Lord <stuartlord@gmail.com> wrote:

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Jacquie Thrower | Executive Assistant
Office of the CAO
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T 905-957-3346 ext.6726
E jthrower@westlincoln.ca
W www.westlincoln.ca

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Barb Hutchinson

From: Linda Sivyer <sivyperlinda@gmail.com>
Sent: January 9, 2026 6:02 PM
To: Barb Hutchinson
Subject: to include in minutes of Jan. 9th AFAC meeting

Hi Barb,

It was suggested that the three events sponsored by the West Lincoln Green Team taking place at the Smithville Library this winter should be included in today's minutes.

Monday, January 19th at 6:30 p.m, Smithville Library - Biodiversity in West Lincoln - Winter Sowing of Native Seeds, Free workshop presented by Loretta Shields.

Save a clean, large plastic container, all other materials will be provided.

Register by contacting the library - 905 957- 3756

Saturday, February 18th, 1:30 p.m. at the Smithville Library, "Alien Invaders" - how to avoid invasive species in your garden, shopping for native plants. A Free workshop presented by Liz Benneian, chair of Niagara's Biodiversity and Climate Action Committee. Registration is not required for this workshop.

Monday, March 30th, 6:30 p.m. at the Smithville Library - "Going Green" - What can we do in our own yards, balconies, large or small spaces, to support biodiversity, native plants and animals. What is happening in West Lincoln now? Free workshop presented by the West Lincoln Green Team. Registration is not required for this workshop.

Thanks Barb,

I can add more info on the second and third events at our next AFAC meeting.

Regards,
Linda

**LEGAL AND LEGISLATIVE DEPARTMENT
MEMORANDUM**

TO: Mayor and Council

FROM: Justin Paylove, Clerk

DATE: February 17, 2026

SUBJECT: Agreement under Section 65(2) of the Drainage Act – Snippe

Mayor and Members of Council,

Please be advised that the Administration will be bringing forth a by-law to the February 23, 2026 Council meeting in regards to permitting the Township to fulfil an agreement under Section 65(2) of the Drainage act. The drainage agreement is required due to the merging of two agricultural lots, with the severance previously approved for a residential lot.

The agreement addresses matters pertaining to the applicable municipal drain and confirms ongoing responsibilities in accordance with the Drainage Act. Execution of the agreement satisfies the drainage-related condition imposed through the consent process and secures the Township's interests with respect to the drainage infrastructure.

Sincerely,

Justin Paylove,
Clerk

DATE: February 17, 2026
REPORT NO: WLFD-02-2026
SUBJECT: **Monthly Update – January 2026**
CONTACT: Tim Hofsink, Fire Chief

OVERVIEW:

- This report will address January 2026 fire responses and activities.
- Included in this report is a request to approve a 2026 Budget Amendment (BA 2026-03) of \$32,000 in recognition of funding received from the Province for the 2026 Fire Protection Grant, to be used towards personal protective and decontamination equipment.

RECOMMENDATION:

1. That, Information Report WLFD-02-2026 titled “Monthly Update – January 2026”, dated February 17, 2026, be received; and,
2. That, Budget Amendment BA2026-03, in the amount of \$32,000, to recognize the Ontario Fire Protection Grant, to be used towards personal protective and decontamination equipment, be approved by Council.

ALIGNMENT TO STRATEGIC PLAN:

Theme #1 and #4

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

Recruits: Having finished their Firefighter II level training, the recruit class that started in January 2025 is preparing for their FF II exams to be held near the end of February. In addition to that preparation, the Training team is also preparing the recruit class for their HAZMAT training, with the class starting their HAZMAT awareness course online. Upon completion of their HAZMAT awareness, the class will learn Operations level, the next step in their training. The group will be fully certified firefighters once they complete the FF II and HAZMAT course material and exams.

Retirement: None

Promotions: The promotional process for our next Lieutenant is in its early stages. Plans are in place to proceed with filling the Lt vacancy in the coming weeks.

Training: January was a very busy month for both our Training team and our firefighters. Groups of firefighters attended Niagara College on separate days to participate in an Electric Vehicle Safety Training for Emergency Responders course. This specialized, hands-on course focuses on managing lithium-ion battery fires, vehicle immobilization, and high-voltage system hazards. As all firefighters could not leave Town at once, the group that remained in town participated in Nozzle Forward instruction and practice. Nozzle Forward is an adaptable system of hose line management and fire attack, that focuses on firefighter efficiency and safety.

Our Officer team participated in the first monthly training session on Incident Command. This training teaches a standardized approach to the command, control and coordination of emergencies. The goal of this training is to ensure that all officers are trained to the same standard, so that common language and techniques are applied consistently at all of our emergency calls.

Lastly, 14 firefighters completed their Fire Officer Level 1 training over the weekend of January 24 and 25. Months of online training was rounded out with a weekend of in-class training and a certification test. This certification will assist them with their future aspirations of becoming fire officers as well as provides the department with additional individuals who now have a higher understanding of emergency operational decision making.

Fire Prevention / Public Education: Plans are being put in place outlining the outreach and education planned for 2026. Included will be posts for open air fire permits, Open Houses, school visits, and other activities.

Apparatus Fleet: The Communication equipment was transferred from old Pumper 1 and re-installed in New Pumper 1 in January. The New Pumper driver training and sign off is progressing well and we targeted the end of January to have all of the active drivers signed off, this will enable the New Pumper to be put into service in early February. The new tablets have now been installed in Pump 1 and Rescue 2, with the remainder of the apparatus to be outfitted with the new tablets in February.

Fire Services Activities: In August 2025, the Ontario Government announced an expansion of its Fire Protection Grant, doubling the available funding. Administration applied for the grant, submitting funding requests to support cancer reduction measures. These include personal protective equipment that can be used at the Stations while doing non-emergency activities. This will help protect firefighters by reducing the amount of time that they need to spend in their bunker gear, as this equipment is frequently contaminated with byproducts of fire, a problem that can be difficult to manage even with regular washing of the bunker gear. Additional funds were requested to help purchase equipment for the Decon Trailer purchased to carry materials related to firefighter decontamination following fires or other contaminating circumstances. We are pleased to share that our application was successful and we have received the grant.

FINANCIAL IMPLICATIONS:

The Township was awarded \$32,000 through the Fire Protection Grant, with the funds received by the Province in February 2026. A Transfer Payment Agreement between the Township and Province has also been signed in accordance with the Township's Delegated Authority by-law.

The Township's success of the Fire Protection grant application was not known at the time of 2026 budget preparation. In light of this approval, a Budget Amendment (BA2026-03) is required to recognize this new source of funding in the 2026 year; it will also recognize the personal protective and decontamination equipment expenditures that will be made with these grant funds. Therefore, Administration requests approval of this Budget Amendment to appropriately update the 2026 budget figures.

It is important to note that this Budget Amendment will not require any additional budgetary funds to be allocated to this project.

INTER-DEPARTMENTAL COMMENTS:

This report was reviewed by the Director of Corporate Services/CFO, CAO and Clerk. The Financial Implications section was completed by the Finance Department.

CONCLUSION:

This report is to inform Committee and Council of the January 2026 operations of West Lincoln Fire and Emergency Services.

SCHEDULE(S):

Schedule A – WLFD January

Prepared & Submitted by:

Tim Hofsink
Fire Chief

Approved by:

Cynthia Summers
Director, Community and Protective Services

Truper McBride
CAO

Jurisdiction

WEST LINCOLN

2026 MONTHLY DISPATCHES BY DETERMINANT

| Determinant Group | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|---------|-----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-----------|
| ⊕ Burning Complaint | | | | | | | | | | | | | |
| ⊕ Carbon Monoxide | | | | | | | | | | | | | |
| ⊕ Emergency Assistance | | 1 | | | | | | | | | | | 1 |
| ⊕ Grass/Tree/Brush Fire | | | | | | | | | | | | | |
| ⊕ Hazmat | | | | | | | | | | | | | |
| ⊕ Medical | | 7 | | | | | | | | | | | 7 |
| ⊕ MVCs | | 6 | | | | | | | | | | | 6 |
| ⊕ Non-Emergency Assistance | | | | | | | | | | | | | |
| ⊕ Non-Emergency Medical | | | | | | | | | | | | | |
| ⊕ Other Fire | | | | | | | | | | | | | |
| ⊕ Preliminary Assignment | | 1 | | | | | | | | | | | 1 |
| ⊕ Remote Alarm | | 3 | | | | | | | | | | | 3 |
| ⊕ Rescue | | | | | | | | | | | | | |
| ⊕ Structure Fire | | | | | | | | | | | | | |
| ⊕ Unknown 911 | | | | | | | | | | | | | |
| ⊕ Vehicle Fire | | | | | | | | | | | | | |
| ⊕ Water Rescue | | | | | | | | | | | | | |
| Total Responses within Municipality | | 18 | | | | | | | | | | | 18 |

WEST LINCOLN

3

Year-to-Date Responses Out of Area

18

Total Events This Year

DATE: February 17, 2026
REPORT NO: LLS-02-2026
SUBJECT: LLS-02-2026 – By-law Enforcement Services Year-End Update
CONTACT: Jessica Dyson, Director, Legal and Legislative Services

OVERVIEW:

- Provides a year-end summary of By-law Enforcement Services activities from June 2025 to December 2025, including complaint volumes, enforcement actions, and compliance outcomes.
- Highlights a strong emphasis on education and voluntary compliance, with approximately 60% of cases resolved without the need for formal enforcement measures.
- Identifies emerging trends and increasing complexity in enforcement matters, particularly related to parking, property standards, zoning, and site alteration.
- Outlines Administration’s ongoing review of by-laws and internal processes to ensure legislative compliance, operational efficiency, and alignment with the Township’s growth and community expectations.

RECOMMENDATION:

That, Information Report LLS-02-2026 titled, “By-law Enforcement Services Year-End Update”, dated February 17, 2026, be received.

ALIGNMENT TO STRATEGIC PLAN:

Theme #1 and #5

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

BACKGROUND:

This report provides a year-end summary of by-law enforcement activity from June 2025 to December 2025 and reflects the Township’s continued commitment to responsive, consistent, and balanced enforcement. Enforcement activities during the reporting period were primarily complaint-driven, initiated through official reports of concern.

As West Lincoln continues to experience growth and evolving land-use pressures, by-law enforcement services are increasingly required to address more complex matters, including zoning, site alteration, and property standards concerns. These trends underscore the importance of monitoring service demands and ensuring that enforcement resources remain aligned with community needs and Council’s strategic priorities.

In addition to day-to-day enforcement activities, Administration continues to undertake a review of existing by-laws and internal enforcement processes to ensure alignment with current legislative requirements, best practices, and evolving community needs. This ongoing work includes assessing the effectiveness, clarity, and enforceability of by-laws, identifying opportunities for modernization, and improving internal procedures to support consistent, efficient, and transparent enforcement outcomes.

CURRENT SITUATION:

A total of 94 cases were opened during the reporting period. These files were opened on a reactive basis on official “report of concern” The breakdown is illustrated below:

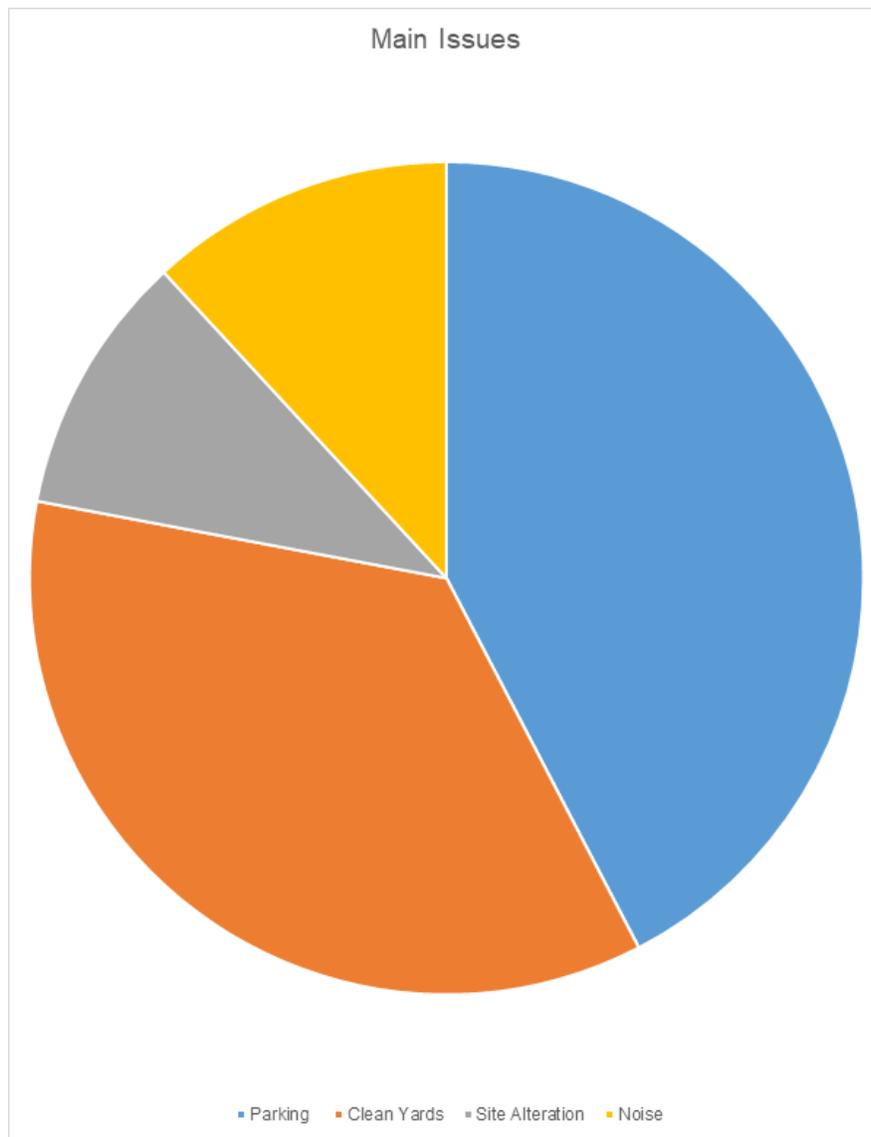
- Parking continues to be the most reported issue, particularly in urbanized areas and around community facilities.
- Clean yard complaints remain steady throughout the summer, often relating to long grass, debris, and outdoor storage.
- Zoning and site alteration issues are becoming more common in rural areas, especially where development or fill placement occurs without approval.
- Animal control complaints remain steady and are forwarded to the Niagara SPCA and Humane Society.
- No Provincial Offences matters proceeded to court this period.
- Enforcement remains primarily education-based, with formal measures reserved for persistent or serious violations.

The following graphics and charts are provided to support the information contained in this report and to present by-law enforcement activity in alternative format. These visuals illustrate key trends, complaint volumes, enforcement tools used, and geographic distribution of cases across the Township during the reporting period.

Opened By-law Enforcement Cases by Subject:

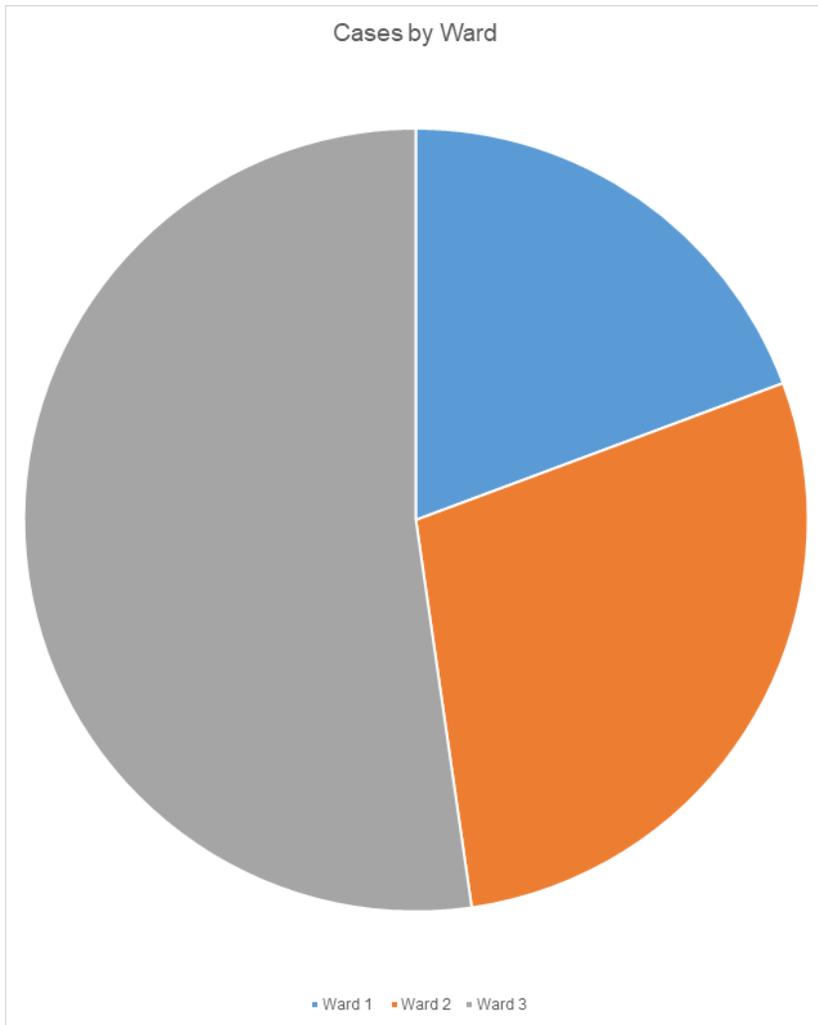
| Case type | Number of reports submitted |
|-----------------|-----------------------------|
| Parking | 29 |
| Clean Yards | 21 |
| Zoning | 3 |
| Drainage | 1 |
| Animal Control | 9 |
| Site Alteration | 6 |

| Case type | Number of reports submitted |
|-----------------------|-----------------------------|
| Road Obstruction | 1 |
| Fence | 0 |
| Building w/o a permit | 1 |
| Property Standards | 2 |
| Signs | 0 |
| Boulevard | 4 |
| Noxious Weeds | 1 |
| Noise | 7 |
| Grading | 0 |
| Other | 9 |



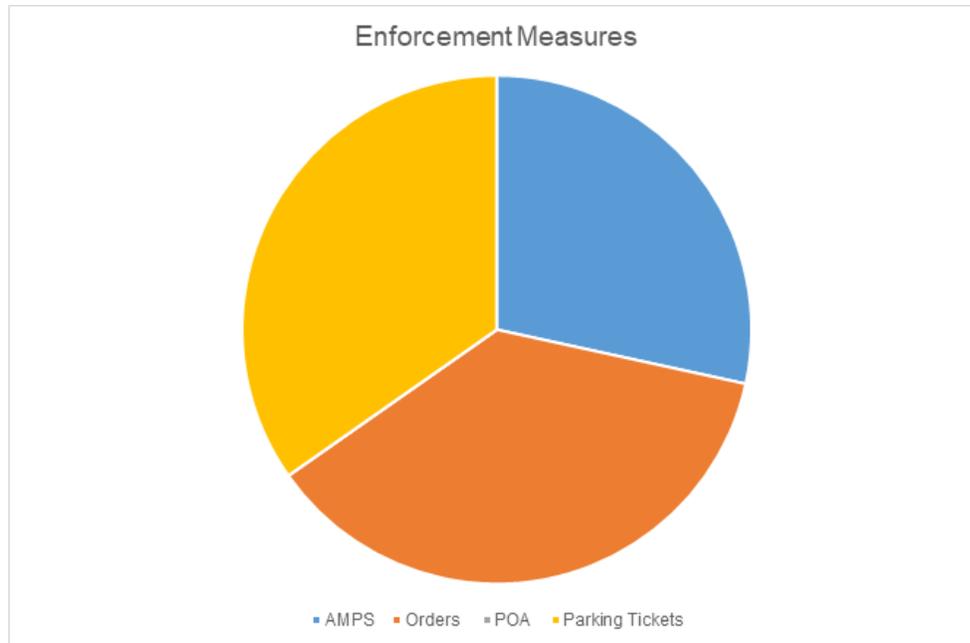
Opened By-law Enforcement Cases by Ward:

| Ward | Number of Cases |
|--------|-----------------|
| Ward 1 | 17 |
| Ward 2 | 25 |
| Ward 3 | 52 |



Enforcement Measures Used:

| Enforcement Tool | Total |
|---------------------------------|-------|
| Orders to Comply | 35 |
| Administrative Penalties (AMPs) | 27 |
| Parking Tickets Issued | 46 |
| Provincial Offences Notices | 0 |



Approximately 60% of all cases were resolved through voluntary compliance, following education, verbal warnings, or written notices. The remaining cases required formal orders or monetary penalties.

Current Operations and Long-Term Planning

By-law enforcement in West Lincoln continues to operate effectively through a single-officer model, with an emphasis on public education, voluntary compliance, and progressive enforcement. This approach has supported positive relationships with residents and businesses, and the high rate of voluntary compliance reflects a cooperative community and effective communication strategies.

As the Township continues to grow and evolve, the complexity and volume of by-law matters have also increased. In particular, files related to zoning, site alteration, property standards, and seasonal nuisances are becoming more resource-intensive, often requiring extended investigations, multiple site visits, coordination with other departments, and, in some cases, legal proceedings. While these demands are currently being managed within existing resources, they highlight the importance of long-term planning to ensure service levels remain consistent and sustainable.

Looking ahead, consideration may be given to future enhancements to support the ongoing effectiveness and resiliency of the by-law enforcement function. This includes evaluating staffing capacity to ensure continuity of service during periods of increased workload, employee absence, training requirements, or emergency response. A multi-officer model would provide operational redundancy, enhance officer safety, improve response times, and allow for greater specialization as enforcement responsibilities continue to expand.

In addition, the enforcement vehicle currently in use has supported day-to-day operations; however, as the program matures and operational demands increase, future consideration of a dedicated and appropriately equipped enforcement vehicle may further enhance efficiency, visibility, and officer safety. A purpose-suited vehicle would better support rural patrols, site inspections, and seasonal enforcement activities, while aligning with the Township's long-term asset management planning.

Overall, the current by-law enforcement model continues to meet the Township's needs; however, proactive consideration of staffing and vehicle resources will help ensure that the program remains effective, responsive, and aligned with West Lincoln's growth and community expectations in the years ahead.

FINANCIAL IMPLICATIONS:

There are no immediate financial implications arising directly from this report, as by-law enforcement services during the reporting period were delivered within the approved operating budget.

Revenues generated through Administrative Monetary Penalties (AMPs) and parking infractions help offset a portion of enforcement-related costs; however, these revenues are not intended to be relied upon as a primary funding source and can fluctuate year over year based on compliance levels and enforcement activity.

Looking ahead, as enforcement demands continue to grow in volume and complexity, there may be future financial considerations associated with maintaining service levels and program sustainability. Potential future implications may include the evaluation of staffing capacity, training requirements, and operational resources, as well as longer-term capital considerations such as the replacement or acquisition of a dedicated enforcement vehicle. Any such considerations would be subject to further analysis and brought forward to Council through the appropriate budget and reporting processes.

INTER-DEPARTMENTAL COMMENTS:

By-law Enforcement staff work collaboratively with multiple internal departments to support effective, consistent, and coordinated service delivery. During the reporting period, enforcement activities required consultation and information-sharing with administration from the Growth and Sustainability Department as well as the Infrastructure Department, particularly on matters related to zoning, site alteration, drainage, and road obstructions. This inter-departmental collaboration supports accurate investigations, timely resolution of complaints, and alignment with applicable policies, approvals, and legislative requirements.

This report was discussed with the Senior Leadership Team (SLT) and reviewed by the Chief Administrative Officer, with no comment or concerns raised.

CONCLUSION:

By-law Enforcement Services continues to operate effectively and efficiently, with a strong emphasis on education, voluntary compliance, and progressive enforcement. The high rate of voluntary compliance achieved during the reporting period reflects a cooperative community and effective engagement between enforcement staff and residents.

While the current single-officer model has successfully met operational demands to date, emerging trends and increasing case complexity highlight the importance of ongoing monitoring and long-term planning. Proactive consideration of staffing and resource needs will help ensure the program remains responsive, resilient, and aligned with the Township's growth and community expectations.

This report provides Council with an overview of enforcement activity and trends and supports informed decision-making regarding the future direction of by-law enforcement services in West Lincoln.

Prepared by:

Tim Carr,
Municipal By-law Enforcement Officer

Approved by:

Truper McBride
CAO

Prepared & Submitted by:

Jessica Dyson,
Director, Legal and Legislative Services

DATE: February 17, 2026

REPORT NO: LLS-01-2026

SUBJECT: **Amendment to Delegated Authority – Authority to Pursue Partnerships through fee Waivers**

CONTACT: Justin Paylove, Manager, Legislative Services/Clerk
Cynthia Summers, Director, Community and Protective Services

OVERVIEW:

- This Recommendation report seeks Council approval to amend the Delegated Authority By-law to allow the Director, Community and Protective Services to approve fee waivers of up to 100% to facilitate community partnerships.
- This amendment will build on recent Council-supported initiatives, including the YMCA March Break camp partnership, which demonstrated that fee waivers are an effective tool to expand services with minimal financial impact.
- Intended to improve administrative efficiency, support timely partnership opportunities, and enhance recreation and community services for West Lincoln residents, while maintaining Council oversight through reporting and approval of larger-scale agreements.

RECOMMENDATION:

1. That, Recommendation Report LLS-01-2026 titled “Amendment to Delegated Authority – Authority to Pursue Partnerships through fee waivers” dated February 17, 2026 be received; and,
2. That, Council approves a by-law such as the draft by-law attached as Schedule A.

ALIGNMENT TO STRATEGIC PLAN:

Theme #4

- **Advance: Organizational Capacity and Effectiveness**

BACKGROUND:

Council has consistently supported initiatives that enhance recreation opportunities, strengthen partnerships with community organizations, and deliver services in a cost-effective manner. A recent Council report on December 8, 2025, proposing a partnership with the local YMCA to deliver March Break camp programming received strong support, with Council suggesting Administration actively pursue more partnership opportunities to serve West Lincoln residents.

During the development of that partnership and the presentation to Council, Administration identified that fee waivers can be an effective tool to attract external service providers, facilitate agreements, and reduce barriers to collaboration. In many cases, the use of municipal facilities through fee waivers enables expanded programming without requiring additional municipal staffing or capital investment. There are numerous occasions in which Administration in the past has been approached in various capacities to provide fee waivers, which often were time sensitive cases. There is currently no mechanism in which Administration can negotiate, or offer a fee waiver to an individual, community group, or organization without prior Council approval and ratification.

CURRENT SITUATION:

Under the current Delegated Authority By-law, Administration's ability to approve fee waivers is limited, often requiring Council approval even where the operational, financial, and strategic impacts are minimal. This can delay the execution of partnerships and reduce Administration's ability to respond efficiently to time-sensitive or seasonal opportunities, particularly in recreation programming.

Administration is proposing that the Delegated Authority By-law be amended to allow the Director, Community and Protective Services to approve fee waivers of up to 100% where such waivers:

- Support community-based programming in Township facilities; and,
- Facilitate partnerships with non-profit or service-delivery organizations; and,
- Expand services available to West Lincoln residents; and,
- Enhance community participation in programming or events.

Fee waivers have proven to be an attractive, non-cash incentive for organizations such as the YMCA and can be leveraged to provide expanded services with minimal impact to revenue or operational costs.

To ensure transparency and accountability, Administration proposes that partnerships of a significant scale, duration, or organizational intent continue to be brought forward to Council for approval. To ensure the delegated authority balances efficiency and maintains the intent of the delegation, such a determination will be made at the Director's discretion. Council will also be provided with an annual overview, summarizing partnerships and agreements entered into under this delegated authority.

This approach is consistent with other delegated authorities that provide Directors with operational flexibility within defined limits, while reserving major policy or strategic decisions for Council. Administration added an additional limitation for fee waivers, up to a maximum of \$10,000 before necessitating Council approval. While administration does not anticipate the requirement of this maximum value, a comparison to bordering municipalities noted a commonality of between \$5,000 and \$10,000 before requiring Council approval.

FINANCIAL IMPLICATIONS:

The proposed amendment is expected to have minimal financial impact. Fee waivers would primarily apply to existing facilities and services where marginal costs are low and already accommodated within approved operating budgets.

Any potential forgone revenue is anticipated to be partially or wholly offset by increased program offerings without additional municipal staffing, reduced need for municipally delivered programming; and enhanced community access to recreation services.

INTER-DEPARTMENTAL COMMENTS:

This report was reviewed by the CAO, Community and Protective Services, Corporate Services, and Legal and Legislative Services.

CONCLUSION:

Amending the Delegated Authority By-law to permit the Director, Community and Protective Services to approve fee waivers of up to 100% will provide Administration with a practical tool to advance partnerships, expand services, and respond efficiently to opportunities that benefit the community. With appropriate reporting and continued Council oversight for larger or more strategic partnerships, the proposed amendment balances operational flexibility with accountability and transparency.

ATTACHMENTS:

1. Draft Amending By-law – Delegation of Authority – Authority to pursue Partnerships through fee waivers

Prepared & Submitted by:

Approved by:

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

**Truper McBride
CAO**

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2026-XX

A BY-LAW TO AMEND BY-LAW 2025-02 DELEGATE POWERS AND DUTIES TO OFFICERS, SCHEDULE F (DIRECTOR, COMMUNITY AND PROTECTIVE SERVICES) TO ADD AUTHORITY TO PURSUE PARTNERSHIPS THROUGH FEE WAIVERS

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 Schedule F of By-law No. 2025-02, Delegate Powers and Duties to Officers to include the authority to pursue partnerships through fee waivers.

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

1. That Schedule F of 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 the authority to pursue partnerships through fee waivers.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 23 DAY OF FEBRUARY 2026.

MAYOR CHERYL GANANN

JUSTIN PAYLOVE, CLERK

Schedule "F": Delegated Municipal Powers and Duties

| | Delegation | Delegate | Limitation |
|--|---|---|---|
| COMMUNITY AND PROTECTIVE SERVICES | | | |
| 1 | Authority for the negotiation, entering into and execution of license agreements for the use of Community Centre Facilities by not-for-profit | Director, Community and Protective Services | Legal to approve form of agreement |
| 2 | Receiving grant applications from applicants for town grants | Director, Community and Protective Services | In accordance with the Corporate Sponsorship Policy |
| 3 | Signing permits (facility booking) | Director, Community and Protective Services or Delegate | Subject to the Administration of Recreation and related procedures Subject to the rates and fees By-law established by Council |
| 4 | Partnership agreements/letters of agreement with service providers to support Town programming | Director, Community and Protective Services | Agreements must be in form satisfactory to Legal Consultation with Finance where required |
| 5 | Applying to federal or provincial funding agencies re: operating subsidies / new activity/program subsidies / wage subsidy | Director, Community and Protective Services | |
| 6 | Applying to federal or provincial funding agencies re: operating subsidies / new activity/program subsidies / wage subsidy | Director, Community and Protective Services | |

| | Delegation | Delegate | Limitation |
|----|--|---|--|
| 7 | From time to time, authority to introduce new fees related to facility rentals, programs or services, in addition to promotional offers | Director, Community and Protective Services | Any new fees would be included in the next budget development cycle and included in the following year's rates and fees document |
| 8 | Negotiate, enter into and execute sponsorship agreements | Director, Community and Protective Services | In accordance with the limitation and thresholds identified in the <u>Corporate Sponsorship Policy</u> |
| 9 | The Program of Recreation and Community Centres shall be directed, managed, supervised and under Community and Proteti | Director, Community and Protective Services | |
| 10 | Power to sell or otherwise dispose of any abandoned vessel and/or trailer in the harbour or yard in accordance with the provisions of the Repair and <i>Storages Lien Act</i> , as may be amended or replaced | Director, Community and Protective Services | Consult with Legal and Finance |
| 11 | Delegated authority to execute provisions of the By- Law, including the imposition of conditions as necessary to ensure compliance with By- law Re: A by-law to establish rules and regulations for Township of West Lincoln Cemeteries | Director, Community and Protective Services | Consult with Legal |
| 12 | Delegated authority to make designations assigned pursuant to the Parks By-law | Director, Community and Protective Services | |
| 13 | Authority to approve operational aspects of commercial filming on Municipal Parkland, including the use of special effects; hours of filming; and notification and consent | Director, Community and Protective Services | Ward councillors to be notified by staff when a film application has been received prior to permit approval |
| 14 | Execute connection agreements to the Corporation's central fire alarm panel | Director, Community and Protective Services | Consult with Legal |

| | | | |
|----|---|---|--|
| 16 | To authorize a programming within and maintenance of community centres | Director, Community and Protective Services | |
| 17 | <p>To authorize fee waivers of up to 100% where such waivers:</p> <ol style="list-style-type: none"> 1. Support community-based programming in Township facilities; and, 2. Facilitate partnerships with non-profit or service-delivery organizations; and, 3. Expand services available to West Lincoln residents; and, 4. Enhance community participation in programming or events. | Director, Community and Protective Services | Partnerships of a significant scale, duration, or organizational intent continue to be brought forward to Council for approval at the Directors discretion. Fee waivers may not exceed \$10,000 until otherwise approved by Council. |

DATE: February 17, 2026
REPORT NO: T-03-2026
SUBJECT: Ontario Regulation 284/09 for 2026 Budget Reporting
CONTACT: Katelyn Repovs, CPA, CA Director, Corporate Services/CFO

OVERVIEW:

- This report is presented for information purposes regarding Ontario Regulation 284/09, which outlines how certain non-cash expenses, such as tangible capital asset amortization and post-employment benefits, can be excluded from the annual budget process.
- The intent is to describe the estimated difference between the cash-based budgets and PSAB compliant financial statements for the 2026 year.

RECOMMENDATION:

1. That, Information Report T-03-2026, titled “Ontario Regulation 284/09 for 2026 Budget Reporting”, dated February 17, 2026, be received for information.

ALIGNMENT TO STRATEGIC PLAN:

Theme #4

- ADVANCE organizational capacity and effectiveness

BACKGROUND:

As a municipality, the Township is required to follow the accounting standards established by the Public Sector Accounting Board (PSAB). The PSAB standards do not require municipal budgets to be prepared on a fully accrual basis. That being said, the Township, like most Ontario Municipalities, continues to prepare budgets on a cash basis. No surplus or deficit is permitted, per legislative requirements that state municipalities must ensure their budgets are balanced.

A key outcome of the annual budget is a tax rate. The tax rate is based on annual cash requirements, and therefore does not include the PSAB requirements around accrual accounting and accounting for “non-financial assets and liabilities”. Ontario Regulation 284/09 allows a municipality to exclude estimated expenses from its annual budget related

to the following:

- Amortization Expense
- Post-Employment Benefit Expenses
- Solid waste landfill closure and post-closure expenses – which is not applicable to the Township

In addition to these excluded expenses, while not specifically noted in Ontario Regulation 284/09, it is important to note that cash-based budgets prepared by the Township include certain types of transactions that are excluded for PSAB reporting purposes, such as:

- Debenture principal repayments
- Proceeds from debenture issuances
- Transfers to and from reserves
- Tangible Capital Asset expenditures

CURRENT SITUATION:

The regulation requires that a municipality report on the impact of these excluded costs on an annual basis. In particular, reporting is required to estimate the impact on the accumulated surplus and on the future tangible capital asset funding requirements resulting from the exclusion of any of the expenses listed above. The impact of these adjustments is discussed below:

- **Amortization Expense:**
Amortization expense represents the reduction in the economic benefits realized by the Township's Tangible Capital Assets during the fiscal period. Amortization expense should not be used to determine the impairment of an asset; however, it is a good tool to predict the future annual financial commitment required for asset rehabilitation or replacement. The 2026 Operating and Capital Budget excludes \$3,853,890 of estimated amortization expense, which would reduce the accumulated surplus.
- **Transfers to and from Reserves:**
The 2026 Budget includes total transfers to reserves relating to Tangible Capital Assets of \$2,382,760. Further, in 2026, \$2,578,600 is being transferred from reserves to finance Tangible Capital Assets. These transfers are treated as expenditures and revenues, respectively, in the 2026 Budget. However, they are excluded from accrual accounting and, on a net basis for the 2026 year, result in an overall decrease to the Township's accumulated surplus.
- **Tangible Capital Asset Expenditures:**
The 2026 Budget includes \$4,070,200 in Tangible Capital Assets. These investments are treated as expenditures in the 2026 Budget; however, in accrual accounting, they are treated as non-financial assets and are not expensed, therefore resulting in an increase to the accumulated surplus.
- **Post-Employment Benefit Expense:**
Post-employment benefits are non-pension benefits provided to employees that met

specific criteria upon retirement. The Township has received an actuarial valuation of the Township’s post-employment benefit liability in accordance with PSAB 3250 and 3255 standards. The actuary has estimated a liability and expense increase of \$22,800, which is excluded from the 2026 Operating Budget. This will result in a decrease to the accumulated surplus.

- **Debenture Principal Repayments:**

The 2026 Budget includes \$947,050 in debenture principal payments. Under the accrual method of accounting, debenture principal payments are considered a reduction of the debt liability and not an expense. For accrual accounting purposes, these payments are not expensed, therefore resulting in an increase to the accumulated surplus.

- **Debenture Issuance Proceeds:**

The 2026 Budget includes no debenture financing relating to Tangible Capital Assets, therefore there is no impact on the Township’s accumulated surplus.

Impact on Accumulated Surplus:

The accumulated surplus shown in the Township’s Financial Statements represents the net resources available to provide future services. It does not represent surplus cash. The Township’s accumulated surplus as calculated using PSAB standards was \$106.9 million as of December 31, 2024. The closing balance as of December 31, 2025 is not yet available. The chart below outlines the estimated impact of excluding the Ontario Regulation 284/09 expenses, along with the other PSAB reporting adjustments:

| | |
|---|--------------------|
| Tangible capital asset amortization | - 3,853,890 |
| Reserve financing for tangible capital assets | - 2,578,600 |
| Debenture issuance proceeds | - |
| Post-employment benefit net expense | - 22,800 |
| Total decrease to accumulated surplus | - 6,455,290 |
| Investment in tangible capital assets | 4,070,200 |
| Debenture principal payments | 947,050 |
| Reserve contributions related to the acquisition of tangible capital assets | 2,382,760 |
| Total increase to accumulated surplus | 7,400,010 |
| Net increase (decrease) to accumulated surplus | 944,720 |

FINANCIAL IMPLICATIONS:

There are no direct financial implications associated with this report. The intent is to describe the estimated difference between the cash-based budgets and PSAB compliant financial statements. The Township’s annual audited financial statements also include a note disclosure to reconcile the difference between the two treatments.

INTER-DEPARTMENTAL COMMENTS:

This report has been discussed with the Senior Leadership Team.

CONCLUSION:

The report provides an overview of how the Township's 2026 cash-based budget differs from PSAB accrual reporting, primarily due to the treatment of non-cash and capital transactions. While these exclusions have no direct financial implications on current operations, they influence how the Township's accumulated surplus is presented and interpreted. Maintaining this annual reconciliation ensures compliance with Ontario Regulation 284/09.

Prepared & Submitted by:

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

Approved by:

**Truper McBride
CAO**

DATE: February 17, 2026

REPORT NO: T-02-2026

SUBJECT: **Update to Utility Billing Practice for Private Multi-Residential Developments**

CONTACT: Katelyn Repovs, CPA, CA Director, Corporate Services/CFO
Mike DiPaola, P. Eng, Director, Infrastructure

OVERVIEW:

- This report outlines a recommended change to the water and wastewater fixed charges billing methodology used by the Township to invoice private multi-residential developments serviced by a single water meter within a chamber/pit.
- For these developments, Administration proposes that the fixed charges component of the customer utility bill is based on the number of dwelling units, multiplied by the 5/8" meter base charge rate, rather than being calculated based on the actual meter size installed.
- This per-unit proposed approach will support equitable and consistent billing practices across residential dwelling units within the Township, as it aligns closely with how comparable residential units are typically billed.
- Administration confirmed with the Township's 2025 Water and Wastewater Rate Study consultant (Watson & Associates Economists Ltd.) that this change in billing methodology would not have a material impact on the Township's Water Financial Plan and would not require any changes to the existing rate structure or the Township's operating and capital program.
- The change is recommended to take effect as of January 1, 2026, which will be applied to the applicable Quarter 1 2026 utility billing.

RECOMMENDATION:

- 1) That, Recommendation Report T-02-2026, titled "Update to Utility Billing Practice for Private Multi-Residential Developments" dated February 17, 2026 is received; and,
- 2) That, Administration be directed to amend the water and wastewater fixed charges billing methodology for private multi-residential developments serviced by a single water meter within a chamber or pit, as outlined in this Report, effective January 1, 2026; and,
- 3) That, By-law 2026-05 be passed by Council at the February 23, 2026 Council meeting,

to amend By-law 2025-72, Consolidated Fees and Charges.

ALIGNMENT TO STRATEGIC PLAN:

- Theme #2: CHAMPION Strategic and Responsible Growth
- Theme #4: ADVANCE Organizational Capacity and Effectiveness

BACKGROUND:

Historically, residential units within private developments have been individually metered for the purposes of consumption measurement and water and wastewater billing. Under this approach, each dwelling unit is assigned a separate municipal water account, and the Township issues individual bills directly to each homeowner or occupant based on recorded consumption. These customers pay a combination of a fixed base charge (varying by meter size) and a variable charge based on water volume, as outlined in the Township's Consolidated User Fees and Charges By-law.

As development patterns have evolved, particularly with private condominium and common-element developments, this individual metering and billing model has resulted in increased administrative complexity for both the Township and property owners. This includes the ongoing management of multiple municipal accounts within a single private development, coordination of meter access, and increased billing and customer service demands.

In response, and consistent with practices adopted by many other Ontario municipalities, the Township has begun implementing a centralized metering approach for new private developments, through the installation of a single municipal water meter located within a meter chamber or pit at the property line. Under this model, water consumption for the entire private development is measured at a single point of supply, and the Township issues one consolidated water and wastewater bill to the condominium corporation or responsible entity. The internal allocation of water and wastewater costs among individual units then becomes the responsibility of the private development, where applicable.

For developments serviced through a single property-line meter pit, the required water meter size is determined during the development review and engineering approval process. Meter sizing is based on accepted engineering standards and considers factors such as the number of residential units, anticipated peak water demand, fire flow requirements, and the characteristics of the internal private water distribution system. The objective is to ensure adequate capacity to meet both domestic and operational demands, while maintaining system performance and protecting municipal infrastructure.

This approach improves operational efficiency, reduces administrative burden, and clearly delineates responsibility between the Township and private developments. It also aligns with standard municipal servicing practices for private infrastructure systems, while ensuring that full cost recovery for water and wastewater services is maintained.

CURRENT SITUATION:

Administration has undertaken a review of the Township's billing practices as part of a broader effort to support a shift toward centralized metering for new private multi-residential developments. The purpose of this review was to ensure consistency and equity among similar water and wastewater customers, including any existing developments.

Presently, all properties with water/wastewater services are charged a quarterly base charge based on the size of their installed water meter. For multi-residential developments serviced by a single meter located within a chamber or pit, this arrangement can result in higher overall fixed charges for the development, depending on the meter size and the number of dwelling units. Consequently, an individual residing in such a development may be contributing proportionally more toward fixed water and wastewater charges, than an individual whose unit is serviced by its own standard 5/8" meter.

Therefore, for these developments, Administration proposes that the fixed charges component of the customer utility bill is based on the number of dwelling units, multiplied by the 5/8" meter base charge rate, rather than being calculated based on the actual meter size installed. This change is recommended to take effect on January 1, 2026, which will then be applied to the applicable Quarter 1 2026 utility bills, which cover the January-March 2026 period.

This will result in a consistent and equitable approach among similar water and wastewater customers. In Administration's review of other municipalities and their practices, larger meter sizes are typically associated with higher-density apartments or non-residential uses, whereas lower-density residential units such as singles, semis, and townhouses are generally billed based on a 5/8" meter size. The approach therefore aligns with how comparable residential properties are typically billed. Further, there is no change proposed to the variable charge component of the customer utility bill, as this is currently determined based on water/wastewater consumption and is consistent across all customers.

Administration worked in consultation with Watson & Associates Economists Ltd. (Watson), the Township's 2025 Water and Wastewater Rate Study consultant, to assess the potential impacts of adopting this billing approach on the Township's Water and Wastewater Rate Study and Water Financial Plan, effective January 1, 2026.

Watson has concluded that this change to a per-unit billing methodology for private multi-residential developments would not have a material impact on the Township's Water Financial Plan or water and wastewater rate forecast set out in the 2025 Rate Study. It would also not require any changes to the existing rate structure or the Township's operating and capital program.

It is important to note that the Township's 2025 Rate Study, presented and approved by Council in October 2025 through Staff Report I-23-2025, projected that all future residential

growth in the Township (regardless of dwelling type) would be serviced through a 5/8" water meter size. Therefore, Administration's proposed change remains aligned with the methodology used in the 2025 Rate Study.

As part of this review process with Watson, the Township identified one existing multi-residential condominium development that consists of 11 residential dwelling units. This development is serviced by a single 4" water meter installed within a meter chamber or pit, rather than each unit being individually metered (as has been the past practice). This means that this development is incurring quarterly fixed charges based on a 4" water meter size, which is aligned with our current by-laws and billing practices. However, under the recommended change, effective January 1, 2026, this development's quarterly base charge going forward would be calculated by multiplying the number of dwelling units by the 5/8" meter base charge. This would result in a lower quarterly base charge for this development and its customers, which would result in less revenue for the Township.

To formally implement this centralized metering and billing methodology, amendments to the Township's Consolidated Fees and Charges By-law are required. These amendments will provide necessary clarity regarding metering configuration and applicable fees for multi-residential developments serviced through a property-line meter chamber or pit. Administration recommends that the By-law 2025-72 be updated, by adding the following section to the Utility Schedule (page 28) as follows:

Notwithstanding any other provision of the Township's Water and Wastewater By-law 2004-42 (Consolidated as Amended), where a private development, including but not limited to a condominium block or similar multi-residential development, is serviced by a single water meter installed within a meter chamber or pit and supplies water to more than one residential dwelling unit, the water and wastewater quarterly base charges shall be calculated by multiplying the total number of residential dwelling units within the private development by the applicable water and wastewater base charges for a standard 5/8" water meter, as set out in this By-law, regardless of the actual meter size installed.

FINANCIAL IMPLICATIONS:

Under the assumption that the proposed per-unit billing approach is applied effective January 1, 2026, Administration worked with Watson to evaluate the financial impacts, which were assessed against the 2025 Water and Wastewater Rate Study, including forecasted revenues, rate requirements, and reserve fund balances.

Based on the information above, a recalculation of the 2025 Rate Study was undertaken to examine the effects of this proposed meter billing change over the 2034 forecast period. The following impacts were identified:

- With the reduction in annual base charge revenues, the estimated transfers to the Township's water and wastewater reserve funds would decrease by an annual average of \$4,004 for water and \$10,356 for wastewater.

- By the end of the forecast period (2034):
 - The Water Reserve ending balance is projected to be approximately \$38,796 lower than the estimated \$5.9 million presented in the approved 2025 Rate Study
 - The Wastewater/Sewer Reserve ending balance is projected to be approximately \$99,883 lower than the estimated \$6.9 million presented in the approved 2025 Rate Study.

Watson has concluded that the approved water and wastewater rate forecast is able to sustain the reduction in revenues associated with the per-unit billing approach, without requiring any changes to the existing rate structure or the Township’s operating and capital program.

INTER-DEPARTMENTAL COMMENTS:

This report was prepared jointly with the Director of Infrastructure, and in consultation with the Infrastructure Department and Watson & Associates Economists Ltd. This report was also discussed with the Senior Leadership Team.

As future development applications are received, the Growth & Sustainability, Infrastructure and Corporate Services departments will work closely together to ensure alignment on this centralizing metering approach and billing practices, as applicable.

CONCLUSION:

In summary, this report recommends a change to the Township’s billing methodology for private multi-residential developments serviced by a single water meter within a chamber or pit. Under the proposed approach, fixed water and wastewater charges would be calculated based on the number of residential dwelling units, using the standard 5/8” base charge for each unit, rather than based on actual meter size. This per-unit billing method promotes consistency and fairness across residential accounts, aligns with existing practices for similar properties, and has been confirmed by the Township’s consultant to have no material financial impact on the Water Financial Plan or rate structure. The revised billing approach is proposed to take effect January 1, 2026, beginning with the first quarter utility billing.

ATTACHMENTS:

- By-law 2026-05 – Amend 2025-72, Consolidated Fees and Charges

Prepared & Submitted by:

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

Mike DiPaola, P.Eng.
Director, Infrastructure

Approved by:

Truper McBride
CAO

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2026-05

**BEING A BY-LAW TO AMEND BY-LAW 2025-72,
CONSOLIDATE FEES AND CHARGES AND TO
ESTABLISH USER FEES AND CHARGES FOR SERVICES,
ACTIVITIES OR THE USE OF PROPERTY WITHIN THE
TOWNSHIP OF WEST LINCOLN**

WHEREAS the Council of the Corporation of the Township of West Lincoln enacted By-law 2025-72, as amended, to Consolidate Fees and Charges and to establish User Fees and Charges for Services, Activities or the Use of Property within the Township;

AND WHEREAS the Council of the Corporation of the Township of West Lincoln deems it expedient to amend By-law 2025-72 for additional clarification regarding the fixed charges billing methodology for private multi-residential developments serviced by a single water meter within a chamber or pit.

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

1. That Schedule A of By-law 2025-72 be amended to include the following:

Notwithstanding any other provision of the Township's Water and Wastewater By-law 2004-42 (Consolidated as Amended), where a private development, including but not limited to a condominium block or similar multi-residential development, is serviced by a single water meter installed within a meter chamber or pit and supplies water to more than one residential dwelling unit, the water and wastewater quarterly base charges shall be calculated by multiplying the total number of residential dwelling units within the private development by the applicable water and wastewater base charges for a standard 5/8" water meter, as set out in this By-law, regardless of the actual meter size installed.

2. That this amendment to By-law 2025-72, Schedule "A", shall be effective as of January 1, 2026.

**READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS
23 DAY OF FEBRUARY, 2026.**

MAYOR CHERYL GANANN

JUSTIN PAYLOVE, CLERK

**Consolidated Schedule of
Fees and Charges**

West Lincoln

Your Future Naturally

Effective January 1, 2026

Introduction

The Township of West Lincoln depends on revenue from property taxes and user fees and charges to provide quality Township services and programs. Many of the Township's services are funded by property taxes; however, in some cases, the Township charges a direct user fee to the individual/organization that specifically benefits from the service. Therefore, user fees and charges are established to ensure that services specific to individuals/organizations are not subsidized by all ratepayers within the Township.

The Township of West Lincoln is proud to offer the services outlined in this guide at a minimal cost to the community members that require them. The user fees and charges outlined in this document are approved via the Consolidated User Fees and Charges By-Law, and come into effect on January 1, 2026 (unless otherwise indicated).

Disclaimer

Where it is found that a fee in this schedule is different than an approved by-law or policy, the latter shall prevail.

The user fees and charges noted in the schedule are inclusive of the harmonized sales tax (HST) of 13%, where applicable. If an individual user fee includes HST, this is indicated in the 'HST' column within the fee schedule. A 'Y' indicates that the fee includes HST; a 'N' indicates that the fee is not subject to HST/does not include HST.

Contact Information

The fees and charges contained within this document represent costs for specific activities. The total cost for a service may involve multiple activities and therefore may be higher than any single activity listed. For guidance on the total cost of a service, or for more information about content within this guide, please [contact](#) the appropriate municipal staff.

By-Law 4

Building 5

Cemetery 12

Corporate Services 13

Fire 14

Legislative Services 16

Library 18

Planning 19

Public Works 23

Recreation 24

Utility 28

2026 FEES AND CHARGES

SERVICE AREA: BY-LAW

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

NON-PARKING AMPS

| Administrative Fees | | | | |
|--|--------------|--------------------------|---------|---|
| Returned Payment Fee (Non-Sufficient Funds) | \$37.00 | \$39.00 | \$2.00 | N |
| Late Payment | \$28.00 | \$29.00 | \$1.00 | N |
| Remedial Work Undertaken by Township and/or Contractor | Actual costs | Actual costs + 10% admin | - | Y |
| Register Mail/Courier | \$0.00 | Actual costs | - | Y |
| Service of Document | \$0.00 | Actual costs | - | Y |
| Unlawfully Placed Signs on Public Property (per sign) | \$0.00 | \$50.00 | \$50.00 | N |

PARKING

| Administrative Fees | | | | |
|---|--------|--------------|---|---|
| Ministry of Transportation (MTO) Search | \$0.00 | Actual Costs | - | Y |

NON-APPEARANCE FEE (Parking)

| Administrative Fees | | | | |
|----------------------------|--------|----------|----------|---|
| Screening Non-Appearance | \$0.00 | \$50.00 | \$50.00 | N |
| Hearing Non-Appearance | \$0.00 | \$100.00 | \$100.00 | N |

NON-APPEARANCE FEE (Non -Parking)

| Administrative Fees | | | | |
|----------------------------|--------|----------|----------|---|
| Screening Non-Appearance | \$0.00 | \$100.00 | \$100.00 | N |
| Hearing Non-Appearance | \$0.00 | \$250.00 | \$250.00 | N |

ORDER TO COMPLY

| Administrative Fees | | | | |
|--|--------|----------|----------|---|
| Issuance of an Order to Comply | \$0.00 | \$150.00 | \$150.00 | N |
| Subsequent Issuance of and Order to Comply | \$0.00 | \$250.00 | \$250.00 | N |
| Non-Compliance Inspection Fee | \$0.00 | \$200.00 | \$200.00 | Y |

PROPERTY STANDARDS

| Administrative Fees | | | | |
|---|----------|----------|----------|---|
| Certificate of Compliance | \$111.00 | \$115.00 | \$4.00 | N |
| Registration of Order register in Land Registry Office | \$0.00 | \$150.00 | \$150.00 | N |
| Discharge of Order registered in Land Registry Office (includes original registration of Order) | \$357.00 | \$368.00 | \$11.00 | N |
| File Notice of Appeal | \$384.00 | \$396.00 | \$12.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: BUILDING

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|---|------------------|------------|----------|-----|
| NEW CONSTRUCTION AND ADDITIONS | | | | |
| Group A – Assembly Occupancies | | | | |
| school, church, restaurant over 30 seats, library, theatre, educational or recreational facility and occupancies of a similar nature - per sq. m. | \$20.81 | \$25.56 | \$4.75 | N |
| outdoor public swimming pool | \$411.00 | \$469.00 | \$58.00 | N |
| Group B – Institutional Occupancies | | | | |
| hospital, nursing home, reformatory, prison and occupancies of a similar nature - per sq. m. | \$22.80 | \$27.28 | \$4.48 | N |
| Group C – Residential Occupancies | | | | |
| single detached, semi-detached, duplex dwelling - per sq. m. | \$15.88 | \$18.13 | \$2.25 | N |
| triplex, four plex, townhouse dwelling - per sq. m. | \$15.88 | \$18.13 | \$2.25 | N |
| apartment building - per sq. m. | \$15.88 | \$18.13 | \$2.25 | N |
| hotel / motel - per sq. m. | \$13.52 | \$18.13 | \$4.61 | N |
| repeat plans for single detached, etc. - per sq. m. | \$13.50 | \$15.41 | \$1.91 | N |
| garage, carport, deck, porch, shed (accessory building) - per sq. m. | \$4.00 | \$5.00 | \$1.00 | N |
| finish basement in dwelling unit - per sq. m. | \$7.95 | \$9.06 | \$1.11 | N |
| sunroom / solarium (not heated) - per sq. m. | \$8.74 | \$9.97 | \$1.23 | N |
| swimming pool - seasonal | \$109.00 | \$260.00 | \$151.00 | N |
| swimming pool - above ground | \$163.00 | \$260.00 | \$97.00 | N |
| swimming pool - in ground | \$217.00 | \$260.00 | \$43.00 | N |
| solar collectors for swimming pools | \$208.00 | \$228.00 | \$20.00 | N |
| Group D – Business and Personal Service Occupancies | | | | |
| office or medical building, financial institution and occupancies of a similar nature – FINISHED - per sq. m. | \$20.31 | \$24.06 | \$3.75 | N |
| office or medical building, financial institution and occupancies of a similar nature – ARCHITECTURAL SHELL - per sq. m. | \$16.64 | \$21.17 | \$4.53 | N |
| Group E – Mercantile Occupancies | | | | |
| low rise retail store, strip plaza, small restaurant or 30 seats or less and occupancies of a similar nature – FINISHED - per sq. m. | \$18.81 | \$23.45 | \$4.64 | N |
| low rise retail store, strip plaza, small restaurant or 30 seats or less and occupancies of a similar nature – ARCHITECTURAL SHELL - per sq. m. | \$14.96 | \$19.99 | \$5.03 | N |
| Group F – Industrial Occupancies | | | | |
| factory, plant, warehouse, industrial building and occupancies of a similar nature - per sq. m. | \$13.52 | \$17.35 | \$3.83 | N |
| parking garage - per sq. m. | \$14.87 | \$19.00 | \$4.13 | N |
| service station and/or car wash - per sq. m. | \$9.50 | \$16.00 | \$6.50 | N |
| canopies including gas station canopies and those intended for the parking and loading or unloading of vehicles - per sq. m. | \$6.06 | \$7.00 | \$0.94 | N |
| Private Sewage Systems | | | | |
| new application and/or replacement of existing CLASS IV system | \$1,406.00 | \$1,740.00 | \$334.00 | N |
| minor sewage system repair or septic tank replacement | \$649.00 | \$720.00 | \$71.00 | N |
| CLASS V installation | \$649.00 | \$800.00 | \$151.00 | N |
| building addition / alteration | \$380.00 | \$550.00 | \$170.00 | N |
| comment on consent applications | \$380.00 | \$550.00 | \$170.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: BUILDING

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|---|------------------|------------|----------|-----|
| Private Sewage Systems (continued) | | | | |
| Subdivision for each lot | \$380.00 | \$490.00 | \$110.00 | N |
| Investigate complaint/site visit | \$380.00 | \$490.00 | \$110.00 | N |
| Follow-up/site visit (non-routine inspections) | \$380.00 | \$490.00 | \$110.00 | N |
| Analysis/report | \$380.00 | \$490.00 | \$110.00 | N |
| Farm Buildings | | | | |
| Greenhouse - per sq. m. | \$1.13 | \$1.26 | \$0.13 | N |
| barn or agricultural building other than a greenhouse - per sq. m. under 250 sqm | \$2.66 | \$2.99 | \$0.33 | N |
| barn or agricultural building other than a greenhouse - per sq. m. over 250 sq m | \$2.66 | \$4.48 | \$1.82 | N |
| Mobile/Portable Buildings | | | | |
| trailer (construction trailer/sea container) | \$298.00 | \$316.00 | \$18.00 | N |
| relocatable building/portable (support structure included) | \$443.00 | \$491.00 | \$48.00 | N |
| CSA certified mobile home (foundation not included) | \$328.00 | \$351.00 | \$23.00 | N |
| uncertified mobile home (foundation included) - per sq. m. | \$9.91 | \$10.38 | \$0.47 | N |
| mobile home foundation - per sq. m. | \$4.00 | \$4.57 | \$0.57 | N |
| Tents and Air Supported Structures | | | | |
| air supported structure, tent, temporary fabric structure (use aggregate area for multiple tents) – under 250 per sq. m. | \$255.00 | \$263.00 | \$8.00 | N |
| air supported structure, tent, temporary fabric structure (use aggregate area for multiple tents) – 250 per sq. m. or more - per sq.m. over 250 sq.m. | \$2.25 | \$2.32 | \$0.07 | N |
| Signs | | | | |
| Ground sign - less than 2.5 per sq. m. [26.91 per sq.ft.] | \$163.00 | \$175.00 | \$12.00 | N |
| Ground sign - 2.5 per sq. m. [26.91 per sq.ft.] to 10 per sq. m. [107.64 per sq.ft.] | \$325.00 | \$351.00 | \$26.00 | N |
| Ground sign - 10 sq. m. [107.64 per sq.ft.] or greater | \$488.00 | \$526.00 | \$38.00 | N |
| Portable ground sign (for each 30 day period or portion thereof) | \$163.00 | \$175.00 | \$12.00 | N |
| Pole sign - less than 2.5 per sq. m. [26.91 per sq.ft.] | \$163.00 | \$175.00 | \$12.00 | N |
| Pole sign - 2.5 per sq. m. [26.91 per sq.ft.] to 10 per sq. m. [107.64 per sq.ft.] | \$325.00 | \$351.00 | \$26.00 | N |
| Pole sign - 10 per sq. m. [107.64 per sq.ft.] or greater | \$488.00 | \$526.00 | \$38.00 | N |
| Roof sign - less than 2.5 per sq. m. [26.91 per sq.ft.] | \$163.00 | \$175.00 | \$12.00 | N |
| Roof sign - 2.5 per sq. m. [26.91 per sq.ft.] to 10 per sq. m. [107.64 per sq.ft.] | \$325.00 | \$351.00 | \$26.00 | N |
| Fascia/wall sign - less than 2.5 per sq. m. [26.91 per sq.ft.] | \$163.00 | \$175.00 | \$12.00 | N |
| Fascia/wall sign - 2.5 per sq. m. [26.91 per sq.ft.] to 10 per sq. m. [107.64 per sq.ft.] | \$325.00 | \$351.00 | \$26.00 | N |
| Fascia/wall sign - 10 per sq. m. [107.64 per sq.ft.] or greater | \$488.00 | \$526.00 | \$38.00 | N |
| Inflatable sign | \$163.00 | \$175.00 | \$12.00 | N |
| Billboard | \$1,082.00 | \$1,158.00 | \$76.00 | N |
| Permit renewal | \$163.00 | \$175.00 | \$12.00 | N |
| Variance of sign regulations | \$812.00 | \$877.00 | \$65.00 | N |
| Sign removal - less than 0.6 per sq. m. [6.46 per sq.ft.] | \$82.00 | \$88.00 | \$6.00 | N |
| Sign removal - 0.6 per sq. m. [6.46 per sq.ft.] or greater (in addition to removal costs) | \$217.00 | \$233.00 | \$16.00 | N |
| Storage fee for signs greater than 0.6 per sq. m. [6.46 per sq.ft.] (per day) | \$12.00 | \$13.00 | \$1.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: BUILDING

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|-------------|------------------|----------|--------|-----|
|-------------|------------------|----------|--------|-----|

| Designated Structures | | | | |
|---|-------------|-------------|----------|---|
| communication tower | \$382.00 | \$438.00 | \$56.00 | N |
| retaining wall, pedestrian bridge, crane, runway (per \$1,000 of construction) | \$20.00 | \$21.00 | \$1.00 | N |
| satellite dish with structural pedestal anchored to solid concrete pier and or building structure (per \$1,000 of construction) | \$20.00 | \$21.00 | \$1.00 | N |
| other designated structures as listed in Division A 1.3.1.1 of the Ontario Building Code | \$313.00 | \$313.00 | \$0.00 | N |
| Miscellaneous Works | | | | |
| roof structure (replace, modify or alter structure) | \$219.00 | \$263.00 | \$44.00 | N |
| racking system (per \$1000 of construction) | \$20.00 | \$21.00 | \$1.00 | N |
| installation of drainage layer & weeping tile system | \$250.00 | \$250.00 | \$0.00 | N |
| minor alterations and repairs (not requiring plans) | \$183.00 | \$219.00 | \$36.00 | N |
| underpinning /shoring (per \$1,000 of construction) | \$20.00 | \$21.40 | \$1.40 | N |
| temporary stages | \$342.00 | \$342.00 | \$0.00 | N |
| demising wall / party wall installation | \$189.00 | \$228.00 | \$39.00 | N |
| fireplace / woodstove | \$163.00 | \$163.00 | \$0.00 | N |
| Fire Systems | | | | |
| electromagnetic locks | \$309.00 | \$351.00 | \$42.00 | N |
| commercial kitchen hood & fire suppression system | \$382.00 | \$482.00 | \$100.00 | N |
| fire alarm system upgrades / installations | \$507.00 | \$614.00 | \$107.00 | N |
| sprinkler system upgrades / installations | \$507.00 | \$614.00 | \$107.00 | N |
| standpipe system upgrades / installations | \$507.00 | \$614.00 | \$107.00 | N |
| Energy Projects | | | | |
| industrial wind turbines subject to Renewable Energy Approval in accordance with the Green Energy Act | \$13,331.00 | \$14,264.00 | \$933.00 | N |
| Solar panels | \$328.00 | \$351.00 | \$23.00 | N |
| solar collector – swimming pool | \$163.00 | \$175.00 | \$12.00 | N |
| solar collector – ground mounted | \$436.00 | \$438.00 | \$2.00 | N |
| solar collector – roof mounted | \$313.00 | \$351.00 | \$38.00 | N |

ALTERATIONS AND REPAIRS

| Group A – Assembly Occupancies | | | | |
|---|---------|---------|--------|---|
| including plumbing AND mechanical (60% of full rate) - per sq. m. | \$12.49 | \$15.00 | \$2.51 | N |
| including plumbing OR mechanical (55% of full rate) - per sq. m. | \$11.44 | \$14.00 | \$2.56 | N |
| excluding plumbing AND mechanical (50% of full rate) - per sq. m. | \$10.40 | \$13.00 | \$2.60 | N |
| Group B – Institutional Occupancies | | | | |
| including plumbing AND mechanical (60% of full rate) - per sq. m. | \$13.68 | \$16.00 | \$2.32 | N |
| including plumbing OR mechanical (55% of full rate) - per sq. m. | \$12.55 | \$15.00 | \$2.45 | N |
| excluding plumbing AND mechanical (50% of full rate) - per sq. m. | \$11.41 | \$14.00 | \$2.59 | N |

2026 FEES AND CHARGES

SERVICE AREA: BUILDING

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|--|------------------|----------|---------|-----|
| Group C – Residential Occupancies | | | | |
| including plumbing AND mechanical (60% of full rate) - per sq. m. | \$9.54 | \$11.00 | \$1.46 | N |
| including plumbing OR mechanical (55% of full rate) - per sq. m. | \$8.74 | \$10.00 | \$1.26 | N |
| excluding plumbing AND mechanical (50% of full rate) - per sq. m. | \$7.95 | \$9.00 | \$1.05 | N |
| foundation only - per sq. m. | \$4.00 | \$4.00 | \$0.00 | N |
| Group D – Business and Personal Service Occupancies | | | | |
| including plumbing AND mechanical (60% of full rate) - per sq. m. | \$12.19 | \$14.00 | \$1.81 | N |
| including plumbing OR mechanical (55% of full rate) - per sq. m. | \$11.17 | \$13.00 | \$1.83 | N |
| excluding plumbing AND mechanical (50% of full rate) - per sq. m. | \$10.16 | \$12.00 | \$1.84 | N |
| Group E – Mercantile Occupancies | | | | |
| including plumbing AND mechanical (60% of full rate) - per sq. m. | \$11.22 | \$14.00 | \$2.78 | N |
| including plumbing OR mechanical (55% of full rate) - per sq. m. | \$10.29 | \$13.00 | \$2.71 | N |
| excluding plumbing AND mechanical (50% of full rate) - per sq. m. | \$9.34 | \$12.00 | \$2.66 | N |
| Group F – Industrial Occupancies | | | | |
| including plumbing AND mechanical (60% of full rate) - per sq. m. | \$8.12 | \$10.00 | \$1.87 | N |
| including plumbing OR mechanical (55% of full rate) - per sq. m. | \$7.44 | \$10.00 | \$2.56 | N |
| excluding plumbing AND mechanical (50% of full rate) - per sq. m. | \$6.77 | \$9.00 | \$2.23 | N |
| Farm Alterations | | | | |
| Farm buildings up to 116 sq. m. gross floor area - per building - per sq. m. | \$6.72 | \$8.00 | \$1.28 | N |
| Farm buildings over 116 sq. m. gross floor area - per sq. m. | \$6.13 | \$7.00 | \$0.87 | N |
| Demolition | | | | |
| buildings less than 100 sq. m. in gross floor area | \$183.00 | \$209.00 | \$26.00 | N |
| all other demolitions - per sq. m. | \$0.90 | \$1.00 | \$0.10 | N |

PLUMBING AND SEWER

| | | | | |
|--|----------|----------|---------|---|
| <i>Construction work related to plumbing and sewer installation when conducted as a component of other construction covered by a permit shall be included in the permit fee charged for that construction. Where plumbing or sewer works are done as standalone projects the following fees shall be applicable:</i> | | | | |
| Single, Semi-Detached, Duplex, Triplex, Fourplex, and Row House | | | | |
| first six (6) fixtures | \$236.00 | \$263.00 | \$27.00 | N |
| each additional fixture | \$11.00 | \$12.00 | \$1.00 | N |
| All Other Buildings | | | | |
| first five (5) fixtures | \$309.00 | \$351.00 | \$42.00 | N |
| each additional fixture | \$11.00 | \$12.00 | \$1.00 | N |
| Sewer and Water Main Installations | | | | |
| <i>The fee shown below shall include all buried pipe on private property outside the building.</i> | | | | |
| first fifteen (15) metres | \$183.00 | \$196.00 | \$13.00 | N |
| each additional fifteen (15) metres | \$47.00 | \$50.00 | \$3.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: BUILDING

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|-------------|------------------|----------|--------|-----|
|-------------|------------------|----------|--------|-----|

| Specialized Plumbing Fixtures and Appurtenances | | | | |
|--|----------|----------|---------|---|
| <i>The fee shown below shall include all plumbing contained inside the building.</i> | | | | |
| back flow preventer installation (water line) | \$183.00 | \$196.00 | \$13.00 | N |
| back water valve (sewer) | \$183.00 | \$196.00 | \$13.00 | N |
| sump pump installation (weeping tile installation included) | \$382.00 | \$409.00 | \$27.00 | N |
| grease / oil interceptor installation | \$382.00 | \$409.00 | \$27.00 | N |

OTHER FEES

| Administration | | | | |
|---|--------------------------|--------------------------|---------|---|
| minimum permit fee | \$183.00 | \$196.00 | \$13.00 | N |
| transfer of permit | \$183.00 | \$196.00 | \$13.00 | N |
| moving a building (all alterations & repairs subject to applicable charges as stipulated above) | \$183.00 | \$196.00 | \$13.00 | N |
| deferral of permit revocation (per instance) | \$183.00 | \$196.00 | \$13.00 | N |
| limiting distance agreement (registered on title) | \$1,367.00 | \$1,463.00 | \$96.00 | N |
| research request – Building Division Records search (per hour) | \$117.00 | \$125.00 | \$8.00 | N |
| 911 house number – sign, post and installation (rural lots) | \$183.00 | \$196.00 | \$13.00 | N |
| 911 house number – replacement of sign only | \$79.00 | \$85.00 | \$6.00 | N |
| Permits | | | | |
| change of use (under 400 sq. m.) | \$183.00 | \$196.00 | \$13.00 | N |
| change of use (400 sq. m. or more) - per sq. m. | \$1.01 | \$1.08 | \$0.07 | N |
| change of use (no construction required) | \$98.00 | \$105.00 | \$7.00 | N |
| partial occupancy permit for unfinished buildings | \$203.00 | \$217.00 | \$14.00 | N |
| Inspections | | | | |
| non routine inspection (per hour) | \$146.00 | \$156.00 | \$10.00 | N |
| illegal grow operation – general inspection | \$810.00 | \$867.00 | \$57.00 | N |
| illegal grow operation – occupancy inspection | \$972.00 | \$1,040.00 | \$68.00 | N |
| off hours inspection (per hour) | \$219.00 | \$234.00 | \$15.00 | N |
| unprepared for inspection | \$146.00 | \$156.00 | \$10.00 | N |
| Plans Examination | | | | |
| stock plans examination (model plans reviewed without building permit application) | \$638.00 | \$683.00 | \$45.00 | N |
| off hours plans examination (per hour) (min. 4 hours) | \$219.00 | \$234.00 | \$15.00 | N |
| review of alternative solution (per hour) (min. 4 hours) | \$183.00 | \$196.00 | \$13.00 | N |
| secondary plans examination (per hour) | \$183.00 | \$196.00 | \$13.00 | N |
| review of revisions / amendments to permits | \$183.00 | \$196.00 | \$13.00 | N |
| engineer review as determined by Chief Building Official | actual plus 10% admin | actual plus 10% admin | - | N |

CONDITIONAL / PARTIAL PERMITS

| | | | | |
|---|----------|------------|---------|---|
| conditional building permit agreement, in addition to all applicable building permit fees – the conditional building permit fee shall be non-refundable | \$972.00 | \$1,040.00 | \$68.00 | N |
| Building Foundation – complete to grade including all underground services (% of permit fee) | 15% | 15% | - | N |
| Completed Structural Shell – complete exterior shell without any interior finishes (% of permit fee) | 55% | 55% | - | N |

2026 FEES AND CHARGES

SERVICE AREA: BUILDING

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|-------------|------------------|----------|--------|-----|
|-------------|------------------|----------|--------|-----|

CONDITIONAL / PARTIAL PERMITS (CONTINUED)

| | | | | |
|---|------|------|---|---|
| Completed Architectural Shell – complete exterior shell including interior finishes on exterior and structure walls (% of permit fee) | 80% | 80% | - | N |
| Complete Building – includes all tenant improvements and complete interior finishes (% of permit fee) | 100% | 100% | - | N |

FEE BASED ON VALUE OF CONSTRUCTION

| | | | | |
|--|---------|---------|--------|---|
| for categories of construction not listed above (minimum permit fee identified in subsection 1.2 of this schedule shall apply) (per \$1,000 of construction) | \$20.00 | \$22.83 | \$2.83 | N |
|--|---------|---------|--------|---|

PERFORMANCE / SECURITY DEPOSITS

The performance / security deposit is collected by the Township to provide securities for any potential damage that may occur to municipal property through the course of the permitted construction. Furthermore, the deposit is also held for the assurance that all necessary inspections are completed through the duration of construction and finally to ensure that the permit file can be appropriately closed at the conclusion of the works. An applicant shall be required to submit the applicable deposit(s) as specified below for each permit application submitted. Where the Township incurs costs by the applicant through the course of the construction process these costs shall be deducted from the submitted deposits and upon close of the permit, any deposit funds will be refunded to the applicant. These deposits are non-interest bearing.

| | | | | |
|--|------------|------------|------------|---|
| single, semi, duplex, triplex, four plex, townhome | \$1,208.00 | \$2,500.00 | \$1,292.00 | N |
| addition(s) to buildings described above where excavation is required | \$907.00 | \$1,500.00 | \$593.00 | N |
| buildings accessory to the buildings above with construction value greater than \$3,500 | \$604.00 | \$800.00 | \$196.00 | N |
| construction projects other than those described above (Site Plan Agreement IS required) | \$1,510.00 | \$2,500.00 | \$990.00 | N |
| construction projects other than those described above (Site Plan Agreement IS NOT required) | \$3,019.00 | \$3,500.00 | \$481.00 | N |
| demolition project | \$907.00 | \$1,000.00 | \$93.00 | N |
| moving a building | \$1,208.00 | \$1,500.00 | \$292.00 | N |
| swimming pool - seasonal | \$0.00 | \$0.00 | \$0.00 | N |
| swimming pool - above ground | \$263.00 | \$270.00 | \$7.00 | N |
| swimming pool - in ground | \$525.00 | \$550.00 | \$25.00 | N |

LOT GRADING

The lot grading deposit is collected by the Township to provide securities to ensure compliance with the Calculated lot grading plan submitted with the application. An applicant shall be required to submit the applicable deposit(s) as specified below for each permit application submitted. These deposits are non-interest bearing.

Lot Grading Deposit

| | | | | |
|--|------------|------------|----------|---|
| each dwelling on property in a plan of subdivision that HAS NOT already been assumed by the Township | \$1,208.00 | \$1,293.00 | \$85.00 | N |
| each dwelling on property other than those listed above | \$1,812.00 | \$1,939.00 | \$127.00 | N |

| Description | 2024-2025 Fee | 2026 Fee | Change | HST |
|-------------|------------------|----------|--------|-----|
|-------------|------------------|----------|--------|-----|

LOT GRADING (CONTINUED)

Where an applicant requests an extension for the completion of lot grading to allow occupancy of the dwelling in a plan of subdivision or plan of condominium to occur prior to the completion of lot grading in accordance with Article 3.6.4 of the Building by-law, any such request shall be accompanied by the following applicable deposit(s) as specified below for each dwelling having occupancy being requested. These deposits are non-interest bearing.

| Occupancy despite Incomplete Lot Grading Deposit | | | | |
|---|------------|------------|----------|---|
| single detached, semi-detached, duplex dwellings | \$4,325.00 | \$4,628.00 | \$303.00 | N |
| triplex, four plex, street townhouse dwellings | \$3,730.00 | \$3,991.00 | \$261.00 | N |
| condominium townhouse dwellings | \$3,110.00 | \$3,328.00 | \$218.00 | N |
| any dwelling type other than those listed above | \$2,490.00 | \$2,664.00 | \$174.00 | N |

CONDITIONAL PERMIT

In the case of a conditional permit the applicant shall submit a conditional permit deposit which shall be calculated by the Chief Building Official to be a percentage of the value of construction as prescribed below. The conditional permit deposit shall be submitted as a condition of a Conditional Permit Agreement whereby the agreement shall establish a limitation to the extent of permitted construction. Where an applicant exceeds the limitations set out by the Conditional Permit Agreement, the Applicant shall be deemed to be in breach of the said agreement and as such the conditional permit deposit, in its entirety, shall be forfeited to the Township.

| | | | | |
|---|-----|-----|---|---|
| conditional building permit deposit (Minimum \$5,000) - % of construction value | 10% | 10% | - | N |
|---|-----|-----|---|---|

2026 FEES AND CHARGES

SERVICE AREA: CEMETERY

| Description | 2025 Fee | 2026 Fee | Change | HST |
|---|-----------------------|-----------------------|----------|-----|
| LOTS | | | | |
| <i>Care and Maintenance is prescribed by Funeral, Burial, Cremation Services Act, Ontario Regulation 30/11.</i> | | | | |
| Resident | | | | |
| Single Grave (4' x 10' lot) | | | | |
| Lot Charge | \$1,002.00 | \$1,072.00 | \$70.00 | Y |
| Care & Maintenance - 40% of Total Charge | \$668.00 | \$715.00 | \$47.00 | Y |
| Cremation (4' x 10' lot) | | | | |
| Lot Charge | \$1,002.00 | \$1,072.00 | \$70.00 | Y |
| Care & Maintenance - 40% of Total Charge | \$668.00 | \$715.00 | \$47.00 | Y |
| Non-Resident | | | | |
| Single Grave (4' x 10' lot) | | | | |
| Lot Charge | \$1,501.00 | \$1,651.00 | \$150.00 | Y |
| Care & Maintenance - 40% of Total Charge | \$1,002.00 | \$1,102.00 | \$100.00 | Y |
| Cremation (4' x 10' lot) | | | | |
| Lot Charge | \$1,501.00 | \$1,606.00 | \$105.00 | Y |
| Care & Maintenance - 40% of Total Charge | \$1,002.00 | \$1,072.00 | \$70.00 | Y |
| Military Veteran | | | | |
| Single Grave (4' x 10' lot) | | | | |
| Lot Charge | \$0.00 | \$0.00 | \$0.00 | N |
| Care & Maintenance - 40% of Total Charge | \$668.00 | \$689.00 | \$21.00 | Y |
| Cremation (4' x 10' lot) | | | | |
| Lot Charge | \$0.00 | \$0.00 | \$0.00 | N |
| Care & Maintenance - 40% of Total Charge | \$668.00 | \$689.00 | \$21.00 | Y |
| INTERMENT SERVICES | | | | |
| Full Burial | | | | |
| Regular Hours | \$1,612.00 | \$1,661.00 | \$49.00 | Y |
| Weekend/Holidays | \$2,088.00 | \$2,151.00 | \$63.00 | Y |
| Cremation | | | | |
| <i>* Note: there will be an additional charge of \$50.00 for any urn/box larger than 16"x16"</i> | | | | |
| Regular Hours | \$557.00 | \$574.00 | \$17.00 | Y |
| Weekend/Holidays | \$631.00 | \$650.00 | \$19.00 | Y |
| Infant/Child | | | | |
| Regular Hours | \$798.00 | \$822.00 | \$24.00 | Y |
| Weekend/Holidays | \$798.00 | \$822.00 | \$24.00 | Y |
| Double Depth | | | | |
| Regular Hours | \$2,088.00 | \$2,151.00 | \$63.00 | Y |
| Weekend/Holidays | \$2,631.00 | \$2,710.00 | \$79.00 | Y |
| OTHER SERVICES | | | | |
| Foundations | | | | |
| Foundations (per sq. inch) | \$1.91 | \$1.97 | \$0.06 | Y |
| Flat Marker | \$254.00 | \$262.00 | \$8.00 | Y |
| Corner Markers | | | | |
| Installation of Corner Markers - each | \$31.00 | \$32.00 | \$1.00 | Y |
| Care and Maintenance (prescribed by Funeral, Burial, Cremation Services Act, Ontario Regulation 30/11) | | | | |
| Flat Marker, over 172 square inches | \$113.00 | \$113.00 | \$0.00 | Y |
| Upright Marker, up to 4 feet | \$226.00 | \$226.00 | \$0.00 | Y |
| Upright Marker, over 4 feet | \$452.00 | \$452.00 | \$0.00 | Y |
| Miscellaneous | | | | |
| Cemetery staff charge-out rate (per hour) | \$111.00 | \$115.00 | \$4.00 | Y |
| Disinterment | Actual + 10% admin | Actual + 10% admin | - | Y |

2026 FEES AND CHARGES

SERVICE AREA: CORPORATE SERVICES

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

GENERAL FINANCE

| | | | | |
|--|--------------------------|--------------------------|--------|---|
| Returned Payment Fee (Non-Sufficient Funds) | \$37.00 | \$40.00 | \$3.00 | N |
| Inter-Account Transfer of Customer-Made Payment | \$14.00 | \$15.00 | \$1.00 | N |
| Refund of Customer-Made Incorrect Payment on Account | \$47.00 | \$48.00 | \$1.00 | N |
| Penalty for Late Account Payment (per month) | 1.25% | 1.25% | - | N |
| Replacement of Vendor Payment | \$46.00 | \$48.00 | \$2.00 | N |
| Invoice Bill-Back Administration | \$12.00 | \$13.00 | \$1.00 | N |
| Tax & Water Certificate | \$55.00 | \$60.00 | \$5.00 | N |
| Tax & Water Certificate - Rush (within 1 business day) | \$75.00 | \$80.00 | \$5.00 | N |
| Information/Special Requests - staff time charge-out rate (per hour) | Actual costs + 10% admin | Actual costs + 10% admin | - | Y |

PROPERTY TAX

| General | | | | |
|--|--------------|--------------------------|----------|---|
| Penalty for Late Tax Account Payment (per month) | 1.25% | 1.25% | - | N |
| Tax Bill - Duplicate Copy | \$10.00 | \$10.00 | \$0.00 | N |
| Tax Statement | \$10.00 | \$10.00 | \$0.00 | N |
| Tax Roll Ownership Change (per roll) | \$35.00 | \$38.00 | \$3.00 | N |
| New Roll Number Account Set-Up (per roll) | \$46.00 | \$48.00 | \$2.00 | N |
| Mortgage Company Administration - New | \$23.00 | \$24.00 | \$1.00 | N |
| Overdue Water Account Transfer to Taxes | \$39.00 | \$40.00 | \$1.00 | Y |
| Overdue Non-Water Account Transfer to Taxes | \$51.00 | \$54.00 | \$3.00 | Y |
| POA Administration/AMP Fines Added to Taxes | \$51.00 | \$54.00 | \$3.00 | N |
| Section 357 Property Tax Adjustment Application | \$0.00 | \$40.00 | \$40.00 | N |
| Tax Registration | | | | |
| Warning Notice Before Tax Sale Registration | \$0.00 | \$25.00 | \$25.00 | N |
| Preparation of Extension Agreement | \$377.00 | \$390.00 | \$13.00 | N |
| Hard Copy of Tax Tender Package | \$0.00 | \$25.00 | \$25.00 | N |
| Tax Registration Charges per External Vendor(s) | Actual costs | Actual costs + 10% admin | - | N |
| Tax Sale Charges per External Vendor(s) | Actual costs | Actual costs + 10% admin | - | N |
| Tax Sale Administration Processing | \$0.00 | \$850.00 | \$850.00 | N |
| Proceed to Booked Tax Sale | \$0.00 | \$850.00 | \$850.00 | N |

DEVELOPMENT CHARGE ACT ADMINISTRATION

| | | | | |
|--|------------------------|------------------------|---------|---|
| Payment Default under Development Charge Act Section 26.1 Instalment Arrangement | \$438.00 | \$452.00 | \$14.00 | N |
| Interest Rate under Development Charge (DC) Act Sections 26.1 and 26.2 | Per DC Act legislation | Per DC Act legislation | - | N |

2026 FEES AND CHARGES

SERVICE AREA: FIRE

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

FALSE ALARMS

| | | | | |
|--|-----------|-----------|--------|---|
| Nuisance False Alarm means the dispatch of West Lincoln Fire Department to emergency or non-emergency situations due to activation of a fire alarm system or emergency system through a mechanical failure, equipment malfunction, improper installation of the system, result of work being performed on a fire alarm system or emergency system, or failure to maintain the system as prescribed by the Fire Code being O.Reg. 213/07. | | | | |
| First and Second False Alarms | \$0.00 | \$0.00 | \$0.00 | N |
| Third false alarm within a 12 month period | MTO Rates | MTO Rates | - | N |
| Fourth false alarm and thereafter within a 12 month period (per hour, per truck) | MTO Rates | MTO Rates | - | N |
| Non-Authorized Open Air Burning | MTO Rates | MTO Rates | - | N |

INSPECTIONS

| | | | | |
|---|----------|----------|---------|---|
| Daycares | | | | |
| Residential, or licensed (incl. co-ops) | \$152.00 | \$157.00 | \$5.00 | Y |
| Group homes or satellite homes | | | | |
| Group homes or satellite homes | \$152.00 | \$157.00 | \$5.00 | Y |
| Residential Large | | | | |
| 3-5 suites (Greater than 3,000 sq. ft.) | \$376.00 | \$388.00 | \$12.00 | Y |
| 6 suites or greater (includes hotels, motels, bed and breakfasts, apartments) | \$452.00 | \$466.00 | \$14.00 | Y |
| Commercial and Industrial | | | | |
| Less than 3,000 sq. ft. | \$152.00 | \$157.00 | \$5.00 | Y |
| Between 3,000 – 10,000 sq. ft. | \$227.00 | \$234.00 | \$7.00 | Y |
| Between 10,001 – 20,000 sq. ft. | \$453.00 | \$467.00 | \$14.00 | Y |
| Greater than 20,000 sq. ft. | \$679.00 | \$700.00 | \$21.00 | Y |
| Other Inspections | | | | |
| Fire Re-inspections for Compliance | \$227.00 | \$234.00 | \$7.00 | Y |
| Marijuana Grow Operation Inspection | \$376.00 | \$388.00 | \$12.00 | Y |
| LLBO Inspection - includes Compliance Letter | \$302.00 | \$312.00 | \$10.00 | Y |
| Fireworks sales per inspection | \$152.00 | \$157.00 | \$5.00 | Y |

RECORDS AND FILES

| | | | | |
|------------------------------|----------|----------|--------|---|
| File and Record Search | \$193.00 | \$199.00 | \$6.00 | Y |
| Letter of Compliance | \$193.00 | \$199.00 | \$6.00 | Y |
| Insurance Company Report | \$193.00 | \$199.00 | \$6.00 | Y |
| Court Filing and Information | \$193.00 | \$199.00 | \$6.00 | Y |

PERMIT FEES

| | | | | |
|---|---------|---------|--------|---|
| Open Air Burning Permit - Non-Farms (Rural & Urban) | \$37.00 | \$39.00 | \$2.00 | Y |
| Open Air Burning Permit - Farms | \$0.00 | \$0.00 | \$0.00 | Y |
| Open Air Burning Permit - Campground | \$37.00 | \$39.00 | \$2.00 | Y |
| Open Air Burning Permit - Specific Event | \$0.00 | \$0.00 | \$0.00 | Y |

2026 FEES AND CHARGES

SERVICE AREA: FIRE

| Description | 2025 Fee | 2026 Fee | Change | HST |
|---|---------------------------------------|---------------------------------------|---------------|------------|
| OTHER FIRE DEPARTMENT ACTIVITIES | | | | |
| Fire Watch (per hour, per vehicle) | MTO Rates | MTO Rates | - | Y |
| Respond and Investigate and/or Extinguish Open Air Fire - minimum 1 hour (per hour, per vehicle) | \$750.00 | \$750.00 | \$0.00 | Y |
| Recovery of Costs Incurred to Extinguish an Open-Air Fire (including but not limited to water usage, supplies, mutual aid or other reciprocal agreement fees, specialized equipment or contractors) | Actual + 10% admin | Actual + 10% admin | - | Y |
| Fire Safety Plan Review/Assist with Fire Safety Plan Development | \$152.00 | \$157.00 | \$5.00 | Y |
| Non-Resident Car Fires/Accidents <i>(Non-Resident means a person who is neither a property owner nor a tenant of property within the Township of West Lincoln.)</i> | MTO Rates | MTO Rates | - | Y |
| Training – Prevention and Public Education Services | | | | |
| Fire Extinguisher training (equipment supplied by Fire Dept.) Includes cost of recharging and printed materials. | \$96/hr (first hour); \$71/hr (after) | \$99/hr (first hour); \$74/hr (after) | - | Y |
| Fire Extinguisher training (equipment provided by trainees) Includes cost of Firefighter and printed materials (per hour) | \$73.00 | \$76.00 | \$3.00 | Y |
| Fire Safety Training (per hour) | \$73.00 | \$76.00 | \$3.00 | Y |
| Fire Drills (As requested - Industrial, Vulnerable Occupants) | \$302.00 | \$312.00 | \$10.00 | Y |

2026 FEES AND CHARGES

SERVICE AREA: LEGISLATIVE SERVICES

| Description | 2025 Fee | 2026 Fee | Change | HST |
|--|----------|----------|--------|-----|
| COMMISSIONER | | | | |
| Oaths - Resident | \$13.00 | \$14.00 | \$1.00 | N |
| Oaths - Non-Resident | \$16.00 | \$17.00 | \$1.00 | N |
| Oaths - Resident 65 years or older for pension eligibility | \$0.00 | \$0.00 | \$0.00 | N |
| Oaths - Students (must provide proof of school ID) | \$0.00 | \$0.00 | \$0.00 | N |
| Preparation of Affidavit/Declaration | \$22.00 | \$23.00 | \$1.00 | N |
| Burial Permit/Death Registration for Non-Residents | \$22.00 | \$23.00 | \$1.00 | N |

INFORMATION REQUESTS

| Freedom of Information and Protection of Privacy Act | | | | |
|--|--------------|--------------|--------|---|
| <i>These fees are set per The Freedom of Information and Protection of Privacy Act legislation. Therefore, the fees are subject to change per legislation.</i> | | | | |
| Mandatory Application Fee | \$5.00 | \$5.00 | \$0.00 | N |
| Photocopies & computer printouts (per page) | \$0.20 | \$0.20 | \$0.00 | N |
| Computer disk/flash drive (per unit) | \$10.00 | \$10.00 | \$0.00 | N |
| Manual record search (per 15 minutes, per person) | \$7.50 | \$7.50 | \$0.00 | N |
| Record preparation for release (per 15 minutes, per person) | \$7.50 | \$7.50 | \$0.00 | N |
| Develop computer program (per 15 minutes, per person) | \$15.00 | \$15.00 | \$0.00 | N |
| Shipping costs to send records | Actual costs | Actual costs | - | N |
| Non-Freedom of Information Requests | | | | |
| Staff time charge-out rate (per hour) | \$98.00 | \$101.00 | \$3.00 | N |
| Photocopies & computer printouts (per page) | \$0.50 | \$0.60 | \$0.10 | N |

ELECTION

| Nomination Filing | | | | |
|--|----------|----------|----------|---|
| <i>These fees are set per The Municipal Act legislation, therefore subject to change per that legislation. Upon satisfactory submission of a financial statement, these fees are refundable.</i> | | | | |
| Mayor | \$200.00 | \$200.00 | \$0.00 | N |
| Members of Council | \$100.00 | \$100.00 | \$0.00 | N |
| Election Sign Deposit | | | | |
| Mayor and Regional Councillor | \$0.00 | \$150.00 | \$150.00 | N |
| Ward Councillor, Registered Third Party Advertisers and School Board Trustees | \$0.00 | \$100.00 | \$100.00 | N |
| Federal and Provincial Candidates | \$0.00 | \$200.00 | \$200.00 | N |

LICENSES

| <i>License application fees are to be paid upfront as part of the application process. If the license application is denied by Council or its designee, the license fee will be returned, less a non-refundable fee as noted below.</i> | | | | |
|---|--------------|--------------|---------|---|
| Marriage License | \$134.00 | \$134.00 | \$0.00 | N |
| Lottery (per AGCO) | 3% of prizes | 3% of prizes | - | N |
| Non-Resident Small Game Hunting | \$26.00 | \$27.00 | \$1.00 | N |
| Trailer Parks (per park, per year) | \$797.00 | \$821.00 | \$24.00 | N |
| Refreshment Vehicle (per vehicle, per year) | \$319.00 | \$329.00 | \$10.00 | N |
| Refreshment Vehicle (per vehicle, per day) | \$107.00 | \$111.00 | \$4.00 | N |
| Refreshment Cart (per cart, per year) | \$319.00 | \$329.00 | \$10.00 | N |
| Refreshment Cart (per cart, per day) | \$107.00 | \$111.00 | \$4.00 | N |
| Refreshment Cycle (first cycle, per year) | \$319.00 | \$329.00 | \$10.00 | N |
| Refreshment Cycle (each additional cycle, per year) | \$81.00 | \$84.00 | \$3.00 | N |
| Refreshment Cycle (first cycle, per day) | \$54.00 | \$56.00 | \$2.00 | N |
| Refreshment Cycle (each additional cycle, per day) | \$14.00 | \$15.00 | \$1.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: LEGISLATIVE SERVICES

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

LICENSES (CONTINUED)

License application fees are to be paid upfront as part of the application process. If the license application is denied by Council or its designee, the license fee will be returned, less a non-refundable fee as noted below.

| | | | | |
|--------------------------------------|---------|---------|--------|---|
| Non-refundable fee if license denied | \$81.00 | \$84.00 | \$3.00 | N |
|--------------------------------------|---------|---------|--------|---|

CLOSING OF ROAD ALLOWANCE

| | | | | |
|---|------------|------------|--------|---|
| Closing of Road Allowance - Administration Fee | \$975.00 | \$975.00 | \$0.00 | N |
| Closing of Road Allowance Deposit, non-interest bearing (refundable upon conditions satisfactorily being met) | \$1,275.00 | \$1,275.00 | \$0.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: LIBRARY

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

COPY/PRINT

| | | | | |
|--|--------|--------|--------|---|
| Computer Printout, Black Ink (per page) | \$0.25 | \$0.25 | \$0.00 | N |
| Computer Printout, Colour Ink (per page) | \$0.50 | \$0.50 | \$0.00 | N |

LOST OR DAMAGED MATERIAL

| | | | | |
|----------------------------------|-------------------------------|-------------------------------|--------|---|
| Membership Card Replacement | \$2.00 | \$3.00 | \$1.00 | N |
| Material Lost/Damaged (per book) | Cost + \$5.00 admin charge | Cost + \$5.00 admin charge | - | N |

PROGRAMS AND OTHER

| | | | | |
|---|-------------|-------------|--------|---|
| Program and Event Registration (per person) | Actual cost | Actual cost | - | N |
| LED Projector Rental, three-day loan period | \$10.00 | \$11.00 | \$1.00 | N |
| LED Projector Rental, late charge (per day) | \$15.00 | \$16.00 | \$1.00 | N |

LIBRARY ROOMS

| | | | | |
|---|----------|----------|--------|---|
| <i>Note: Rental times must include set up & take down time</i> | | | | |
| <i>Prime - Weekdays (5PM to close) & Weekends (8AM to close) & Statutory Holidays</i> | | | | |
| <i>Non-Prime - Weekdays (8AM to 5PM)</i> | | | | |
| Smithville - Program Room 51' x 22' | | | | |
| Prime (per hour) - up to 4 hours | \$41.00 | \$43.00 | \$2.00 | N |
| Prime (daily) - more than 4 hours | \$190.00 | \$196.00 | \$6.00 | N |
| Non-Prime (per hour) - up to 4 hours | \$24.00 | \$25.00 | \$1.00 | N |
| Non-Prime (daily) - more than 4 hours | \$114.00 | \$118.00 | \$4.00 | N |
| Kitchen (per hour) - up to 4 hours | \$20.00 | \$21.00 | \$1.00 | N |
| Kitchen (daily) - more than 4 hours | \$94.00 | \$97.00 | \$3.00 | N |
| Smithville - Board Room 22' x 15' | | | | |
| Prime (per hour) - up to 4 hours | \$14.00 | \$15.00 | \$1.00 | N |
| Prime (daily) - more than 4 hours | \$60.00 | \$62.00 | \$2.00 | N |
| Non-Prime (per hour) - up to 4 hours | \$9.00 | \$10.00 | \$1.00 | N |
| Non-Prime (daily) - more than 4 hours | \$30.00 | \$31.00 | \$1.00 | N |
| Caistorville - Board Room 20' x 12' | | | | |
| Prime (per hour) - up to 4 hours | \$14.00 | \$15.00 | \$1.00 | N |
| Prime (daily) - more than 4 hours | \$60.00 | \$62.00 | \$2.00 | N |
| Non-Prime (per hour) - up to 4 hours | \$9.00 | \$10.00 | \$1.00 | N |
| Non-Prime (daily) - more than 4 hours | \$30.00 | \$31.00 | \$1.00 | N |
| Wellandport Program Room 31' x 16' | | | | |
| Prime (per hour) - up to 4 hours | \$20.00 | \$21.00 | \$1.00 | N |
| Prime (daily) - more than 4 hours | \$90.00 | \$93.00 | \$3.00 | N |
| Non-Prime (per hour) - up to 4 hours | \$12.00 | \$13.00 | \$1.00 | N |
| Non-Prime (daily) - more than 4 hours | \$49.00 | \$51.00 | \$2.00 | N |

MAKERSPACE PROJECT CREATION

| | | | | |
|---|--------|--------|--------|---|
| Permanent Vinyl Sheet (12" x 12") | \$1.00 | \$1.00 | \$0.00 | N |
| Iron-On Vinyl Sheet (12" x 12") | \$1.50 | \$1.50 | \$0.00 | N |
| Felt (12" x 12") | \$1.00 | \$1.00 | \$0.00 | N |
| Cardstock Sheet (8" x 11.5") | \$0.25 | \$0.25 | \$0.00 | N |
| Sticker Paper - Matte/Glossy (8" x 11.5") | \$1.50 | \$1.50 | \$0.00 | N |
| 3-D Filament (per gram) | \$0.15 | \$0.15 | \$0.00 | N |
| Custom Button | \$1.00 | \$1.00 | \$0.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: PLANNING

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

Note: Application fees do not apply to applications initiated by Niagara Region within the limits of Township.

Pre-Consultation Meeting fees consistent with Niagara Region and Area Municipalities.

All fees shall be payable in cash to Township prior to and as a condition of the Township signing and registering the executed agreement. Where needed, legal fees are billed back to the applicant.

**Should development have commenced prior to a planning application being fully approved and completed, an additional fee of \$1,200.00 shall be applied to the base fee, as an extra administrative fee.*

***Applications submitted prior to July 1, 2022 application fee categories remain applicable (Includes Subsequent Versions of the Development Names).*

OFFICIAL PLAN AND ZONING

| | | | | |
|--|-------------|-------------|-------------|---|
| Official Plan Amendment for Settlement Boundary Expansion* | \$13,164.00 | \$25,000.00 | \$11,836.00 | N |
| Official Plan Amendment - Other* | \$13,164.00 | \$13,823.00 | \$659.00 | N |
| Zoning By-law Amendment - Other* | \$10,619.00 | \$11,150.00 | \$531.00 | N |
| Combined Office Plan Amendment/Zoning By-law Amendment* (excluding Settlement Boundary Expansions) | \$17,840.00 | \$18,733.00 | \$893.00 | N |
| Zoning By-law Amendment (Condition of Consent) | \$5,315.00 | \$5,581.00 | \$266.00 | N |
| Removing of (H) Holding Provision | \$1,842.00 | \$1,935.00 | \$93.00 | N |
| Part Lot Control – Removal of Part Lot Control (per lot/block) | \$2,526.00 | \$2,653.00 | \$127.00 | N |
| Temporary Use Agreement for Garden Suite | \$3,518.00 | \$3,694.00 | \$176.00 | N |
| Temporary Use By-law for Garden Suite | \$4,014.00 | \$4,215.00 | \$201.00 | N |
| Extension to Temporary Use By-law for Garden Suite | \$3,518.00 | \$3,694.00 | \$176.00 | N |
| Temporary Use Agreement - Other | \$3,518.00 | \$5,000.00 | \$1,482.00 | N |
| Temporary Use By-law -Other | \$4,014.00 | \$6,000.00 | \$1,986.00 | N |
| Extension to Temporary Use By-law - Other | \$3,518.00 | \$4,000.00 | \$482.00 | N |
| Deeming By-law | \$1,203.00 | \$1,264.00 | \$61.00 | N |
| Zoning Compliance | \$265.00 | \$350.00 | \$85.00 | N |
| Written Property Reports | \$265.00 | \$350.00 | \$85.00 | N |

BLOCK PLAN

| | | | | |
|---|-------------|-------------|------------|---|
| Block Plan Application (Base Fee) | \$34,068.00 | \$35,772.00 | \$1,704.00 | N |
| Block Plan Application (Per hectare, plus Base Fee) | \$1,137.00 | \$1,194.00 | \$57.00 | N |

SUBDIVISION/CONDOMINIUM

| | | | | |
|--|-------------|-------------|------------|---|
| Draft Plan of Condominium Application (Base Fee) | \$20,387.00 | \$21,407.00 | \$1,020.00 | N |
| Condominium Conversion | \$16,340.00 | \$17,157.00 | \$817.00 | N |
| Condominium Amalgamation | \$2,602.00 | \$2,733.00 | \$131.00 | N |
| Exemption of Draft Plan of Condominium Approval | \$2,967.00 | \$3,116.00 | \$149.00 | N |
| Draft Plan of Subdivision Application (Base Fee plus per hectare fee below) | \$23,594.00 | \$24,775.00 | \$1,181.00 | N |
| Draft Plan of Subdivision Application (Per hectare plus Base Fee) | \$1,578.00 | \$1,300.00 | -\$278.00 | N |
| Extension to Draft Plan Approval of Subdivision or Condominium (where approval has not lapsed) | \$1,875.00 | \$2,500.00 | \$625.00 | N |
| Extension to Draft Plan Approval of Subdivision or Condominium (where approval has lapsed) | \$1,875.00 | \$5,000.00 | \$3,125.00 | N |
| Red-Line Revisions to Draft Plan Approval of Subdivision or Condominium | \$4,014.00 | \$4,215.00 | \$201.00 | N |
| Final Approval of Plan of Condominium or Subdivision (Includes Clearing Conditions) | \$3,969.00 | \$4,168.00 | \$199.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: PLANNING

| Description | 2025 Fee | 2026 Fee | Change | HST |
|--------------------|-----------------|-----------------|---------------|------------|
|--------------------|-----------------|-----------------|---------------|------------|

SUBDIVISION/CONDOMINIUM (CONTINUED)

| | | | | |
|---|-------------|-------------|----------|---|
| Condominium or Subdivision Agreement** | \$13,782.00 | \$14,472.00 | \$690.00 | N |
| Amendment to Draft Plan of Subdivision or Condominium Agreement | \$9,394.00 | \$9,864.00 | \$470.00 | N |
| Street Naming for New Subdivisions | \$2,029.00 | \$2,131.00 | \$102.00 | N |

SITE PLAN/ DEVELOPMENT AGREEMENT/FRONT-ENDING/PRE-SERVICING AGREEMENT

| | | | | |
|--|--------------|--------------|-------------|---|
| Site Plan Approval/Development Agreement - Initial - Within Settlement Areas | \$9,340.00 | \$9,808.00 | \$468.00 | N |
| Site Plan Approval/Development Agreement - Initial - Outside Settlement Areas | \$9,340.00 | \$6,000.00 | -\$3,340.00 | N |
| Site Plan Approval/Development Agreement (Amendment - Settlement Area)* | \$3,771.00 | \$5,000.00 | \$1,229.00 | N |
| Site Plan Approval/Development Agreement (Amendment - Outside Settlement Area)* | \$3,771.00 | \$3,000.00 | -\$771.00 | N |
| Development Agreement as Condition of Consent | \$3,771.00 | \$3,960.00 | \$189.00 | N |
| Red-Line Revisions to a Site Plan/ Development Agreement (for minor changes not resulting in an amendment) | \$4,014.00 | \$2,000.00 | -\$2,014.00 | N |
| Discharge of a Site Plan Agreement (legal fees are additional charge) | \$1,644.00 | \$1,727.00 | \$83.00 | N |
| Front-End Financing Agreement (Includes registration legal fees, initial engineering review fee, third-party agreement review, Part 12 fees, etc.) | Actual Costs | Actual Costs | - | N |
| Pre-Servicing Agreement (Includes registration legal fees, initial engineering review fee, per phase/block) | Actual Costs | Actual Costs | - | N |

PRE-CONSULTATION MEETING/DEVELOPMENT APPLICATIONS

| <i>Where multiple applications are proposed, the higher fee applies.</i> | | | | |
|---|------------|------------|----------|---|
| Block Plan/Official Plan Amendment/Draft Plan of Subdivision/Condominium (non-refundable) | \$1,200.00 | \$1,260.00 | \$60.00 | N |
| Zoning By-law Amendment/Site Plan/Consent/Minor Variance/Other (Deduct fee towards other planning fees if complete application received within 1 year of meeting) | \$525.00 | \$552.00 | \$27.00 | N |
| Consultation Process for Telecommunication Facilities | \$2,327.00 | \$2,444.00 | \$117.00 | N |

MISCELLANEOUS

| | | | | |
|---|------------|-----------------------------------|---------|---|
| Approval of Road Opening/Upgrade (Allow access to build) subject to any Official Plan and Road Closing Policy | \$1,875.00 | \$1,969.00 | \$94.00 | N |
| File Reactivation Fee (if dormant for a period of greater than 12 months) | \$0.00 | 20% of applicable application fee | - | N |
| Adjournment/Rescheduling Fee for public meeting | \$1,500.00 | \$1,575.00 | \$75.00 | N |

SITE ALTERATION PERMIT

| <i>The below permit fees double if fill has been hauled to the site before Township approval granted.</i> | | | | |
|---|----------|----------|----------|---|
| Application Fee, less than 500 cubic metre/year | \$0.00 | \$250.00 | \$250.00 | N |
| Application Fee, between 500-1,000 cubic metre/year | \$574.00 | \$603.00 | \$29.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: PLANNING

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

SITE ALTERATION PERMIT (CONTINUED)

| | | | | |
|---|---|------------|-----------|---|
| Application Fee, between 1,000-5,000 cubic metre/year | \$1,137.00 | \$1,194.00 | \$57.00 | N |
| Application Fee, greater than 5,000 cubic metre/year | \$1,137.00 + \$1,000.00/ 1,000 cubic metre > 5,000 cubic metre | \$1,200.00 | - | N |
| Security deposit, non-interest bearing | As needed | As needed | As needed | N |

SITE PLAN/SUBDIVISION/CONDOMINIUM DEVELOPMENT SERVICING

The Engineering Review and Administration fee shall cover the costs incurred following the signing of the agreement and are calculated as a percentage based upon one hundred percent (100%) of the estimated total costs of construction of all services (internal and external) as shown in the development agreement's Financial Schedule and charged as follows:

| | | | | |
|---|--|--|--------|---|
| Total cost of services less than \$1,000 | \$250.00 | \$250.00 | \$0.00 | N |
| Total cost of services less than \$5,000 | \$500.00 | \$500.00 | \$0.00 | N |
| Total cost of services less than \$20,000 | \$2,000.00 | \$2,000.00 | \$0.00 | N |
| Total cost of services less than \$30,000 | \$3,000.00 | \$3,000.00 | \$0.00 | N |
| Total cost of services less than \$60,000 | \$6,000.00 | \$6,000.00 | \$0.00 | N |
| Total cost of services less than \$75,000 | \$7,500.00 | \$7,500.00 | \$0.00 | N |
| Total cost of services less than \$100,000 | \$10,000.00 | \$10,000.00 | \$0.00 | N |
| Total cost of services between \$100,000-\$500,000 (Minimum of \$10,000) | \$5,000.00 + 5% of costs >\$100,000 | \$5,000.00 + 5% of costs >\$100,000 | - | N |
| Total cost of services over \$500,000 (Minimum of \$25,000) | \$5,000.00 + 5% of costs btwn. \$100,000- \$500,000 + 4% of costs >\$500,000 | \$5,000.00 + 5% of costs btwn. \$100,000- \$500,000 + 4% of costs >\$500,000 | - | N |

TARIFF OF FEES FOR THE COMMITTEE OF ADJUSTMENT

| | | | | |
|---|------------|------------|----------|---|
| Basic Processing Fee - Applications for Consent (New Lot) Includes administration and mailing fees required to process consent applications and validation of title requests. | \$3,264.00 | \$3,428.00 | \$164.00 | N |
| Basic Processing Fee - Applications for Minor Boundary Adjustments or Legal and Technical Lot Adjustments (Includes administration and mailing fees required to process consent applications and validation of title requests) | \$1,632.00 | \$1,714.00 | \$82.00 | N |
| Health Inspection Fee for West Lincoln Properties (Required if municipal sewage system is unavailable and private septic system proposed, per new lot + remnant) | \$321.00 | \$338.00 | \$17.00 | N |
| Adjournment/Rescheduling Fee - Applicable as determined by Committee when an adjournment of an application is necessary. | \$375.00 | \$500.00 | \$125.00 | N |

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

TARIFF OF FEES FOR THE COMMITTEE OF ADJUSTMENT (CONTINUED)

| | | | | |
|---|------------|------------|----------|---|
| Final Certification Fee (Per application, payable upon submission of the documents (deeds) for issuance of final certification) | \$838.00 | \$880.00 | \$42.00 | N |
| Basic Processing Fee - Minor Variance Applications* (Includes administration and mailing fees required to process minor variance applications.) | \$2,536.00 | \$2,663.00 | \$127.00 | N |
| Request for Change in Conditions - Consent. Includes administration and mailing fees required to process requests for change in conditions, under Section 53(23) of the Planning Act. | \$982.00 | \$1,032.00 | \$50.00 | N |

2026 FEES AND CHARGES

SERVICE AREA: PUBLIC WORKS

| Description | 2025 Fee | 2026 Fee | Change | HST |
|-------------|----------|----------|--------|-----|
|-------------|----------|----------|--------|-----|

GENERAL FEES

| | | | | |
|---|--------------------|--------------------|---------|---|
| Engineering Reports/ Drawings/ Studies - Printed Copy (per page) | \$0.50 | \$0.60 | \$0.10 | N |
| Curb & Sidewalk Repair | Actual + 10% admin | Actual + 10% admin | - | Y |
| Entrance Permit | \$160.00 | \$165.00 | \$5.00 | N |
| Entrance Permit, non-interest bearing (refundable upon final inspection approval) | \$1,250.00 | \$1,250.00 | \$0.00 | N |
| Road Occupancy/Encroachment Permit | \$110.00 | \$115.00 | \$5.00 | N |
| New/Replacement of Tree | \$855.00 | \$881.00 | \$26.00 | Y |

OVERSIZE/OVERWEIGHT LOAD PERMIT

| | | | | |
|--|----------|----------|---------|---|
| Single Trip | \$56.00 | \$58.00 | \$2.00 | N |
| Three Month | \$111.00 | \$115.00 | \$4.00 | N |
| Annually | \$165.00 | \$170.00 | \$5.00 | N |
| Ontario Bridge Formula Check for Overweight Loads (per review) | \$392.00 | \$404.00 | \$12.00 | Y |

STAFF AND EQUIPMENT CHARGE-OUT RATES

| Vehicles (per hour) | | | | |
|--|----------|----------|--------|---|
| <i>Based on the Ontario Provincial Standards Specifications, Schedule of Rental Rates.</i> | | | | |
| Pick-Up 4X4 | \$41.00 | \$43.00 | \$2.00 | Y |
| Grader | \$160.00 | \$165.00 | \$5.00 | Y |
| Tandem | \$115.00 | \$119.00 | \$4.00 | Y |
| One Ton | \$55.00 | \$57.00 | \$2.00 | Y |
| Backhoe | \$74.00 | \$77.00 | \$3.00 | Y |
| Van & 2-Wheel Drive Pick-Up | \$40.00 | \$42.00 | \$2.00 | Y |
| Personnel | | | | |
| Truck Driver | \$57.00 | \$59.00 | \$2.00 | Y |
| Backhoe Operator | \$67.00 | \$70.00 | \$3.00 | Y |
| Grader Operator | \$67.00 | \$70.00 | \$3.00 | Y |
| Water & Wastewater Operator | \$67.00 | \$70.00 | \$3.00 | Y |
| Engineering/Managerial Staff | \$106.00 | \$110.00 | \$4.00 | Y |

2026 FEES AND CHARGES

SERVICE AREA: RECREATION

| Description | 2025 Fee | 2026 Fee | 2027 Fee | HST |
|-------------|----------|----------|----------|-----|
|-------------|----------|----------|----------|-----|

ARENA FACILITY

| | | | | |
|---|----------|----------|----------|---|
| <i>Note: Changes are effective September 1, which coincides with the start of the season.</i> | | | | |
| <i>Prime - Weekdays (5PM to close) & Weekends (6AM to close) & Statutory Holidays</i> | | | | |
| <i>Non-Prime - Weekdays (6AM to 5PM)</i> | | | | |
| Public Skating (per person) | \$4.00 | \$4.25 | \$5.00 | Y |
| Preschool Skating (per person) | \$4.00 | \$4.25 | \$5.00 | Y |
| Adult Skating (per person) | \$4.00 | \$4.25 | \$5.00 | Y |
| Stick & Puck (per person) | \$4.00 | \$4.25 | \$5.00 | Y |
| Public Skating/Preschool/Adult Discount Card (10 uses) | \$35.00 | \$38.25 | \$40.00 | Y |
| Shinny Hockey (per person) | \$7.00 | \$7.50 | \$8.00 | Y |
| Shinny Hockey Discount Card (10 uses) | \$59.00 | \$67.50 | \$71.00 | Y |
| Non-Resident Public Skating (per person) | \$4.00 | \$5.00 | \$6.00 | Y |
| Non-Resident Preschool Skating (per person) | \$4.00 | \$5.00 | \$6.00 | Y |
| Non-Resident Adult Skating (per person) | \$4.00 | \$5.00 | \$6.00 | Y |
| Non-Resident Stick & Puck (per person) | \$4.00 | \$5.00 | \$6.00 | Y |
| Non-Resident Public Skating/Preschool/Adult Discount Card (10 uses) | \$35.00 | \$45.00 | \$47.00 | Y |
| Non-Resident Shinny Hockey (per person) | \$7.00 | \$10.00 | \$11.00 | Y |
| Non-Resident Shinny Hockey Discount Card (10 uses) | \$59.00 | \$90.00 | \$95.00 | Y |
| Prime Ice Rental (per hour) | \$247.00 | \$262.00 | \$276.00 | Y |
| Non-Prime Ice Rental (per hour) | \$168.00 | \$178.00 | \$187.00 | Y |
| Arena Floor Rental (per hour) | \$74.00 | \$78.50 | \$83.00 | Y |
| Local Schools and Local Home Schools (per hour) | \$86.00 | \$91.00 | \$96.00 | Y |
| West Lincoln Figure Skating Club | | | | |
| Prime Ice Rental (per hour) | \$168.00 | \$178.00 | \$187.00 | Y |
| Non-Prime Ice Rental (per hour) | \$116.00 | \$123.00 | \$130.00 | Y |
| West Niagara Minor Hockey Association | | | | |
| Prime Ice Rental (per hour) | \$180.00 | \$186.00 | \$196.00 | Y |
| Non-Prime Ice Rental (per hour) | \$116.00 | \$120.00 | \$126.00 | Y |

ARENA FACILITY - SPECIAL EVENTS

| | | | | |
|--|--------|------------|------------|---|
| Special Events | | | | |
| Includes arena dry floor, lower concourse, meeting rooms (if needed) | \$0.00 | \$1,800.00 | \$1,890.00 | Y |

COMMUNITY ROOMS & GYMNASIUM

| | | | | |
|---|----------|----------|----------|---|
| <i>Note: Rental times must include set up & take down time</i> | | | | |
| <i>Prime - Weekdays (5PM to close) & Weekends (6AM to close) & Statutory Holidays</i> | | | | |
| <i>Non-Prime - Weekdays (6AM to 5PM)</i> | | | | |
| Community Room (3 available) | | | | |
| Prime (per hour) - up to 4 hours | \$31.00 | \$33.00 | \$35.00 | Y |
| Prime (daily) - more than 4 hours | \$152.00 | \$161.00 | \$170.00 | Y |
| Prime - 3 rooms combined (per hour) | \$0.00 | \$72.00 | \$76.00 | Y |
| Prime - 3 rooms combined (daily) | \$0.00 | \$300.00 | \$315.00 | Y |
| Non-Prime (per hour) - up to 4 hours | \$20.00 | \$21.00 | \$23.00 | Y |
| Non-Prime (daily) - more than 4 hours | \$92.00 | \$95.00 | \$100.00 | Y |
| Kitchenette (per hour) - maximum charge of \$80 | \$17.00 | \$18.00 | \$19.00 | Y |
| Non-Resident Prime (per hour) - up to 4 hours | \$31.00 | \$35.00 | \$37.00 | Y |
| Non-Resident Prime (daily) - more than 4 hours | \$152.00 | \$170.00 | \$179.00 | Y |
| Non-Resident Non-Prime (per hour) - up to 4 hours | \$20.00 | \$23.00 | \$25.00 | Y |
| Non-Resident Non-Prime (daily) - more than 4 hours | \$92.00 | \$104.00 | \$110.00 | Y |
| Non-Resident Kitchenette (per hour) - maximum charge of \$80 | \$17.00 | \$20.00 | \$21.00 | Y |

| Description | 2025 Fee | 2026 Fee | 2027 Fee | HST |
|-------------|----------|----------|----------|-----|
|-------------|----------|----------|----------|-----|

COMMUNITY ROOMS & GYMNASIUM (CONTINUED)

| Gymnasium | | | | |
|--|----------|----------|----------|---|
| Full Gymnasium | | | | |
| Prime (per hour) - up to 4 hours | \$38.00 | \$40.00 | \$42.00 | Y |
| Prime (daily) - more than 4 hours | \$180.00 | \$190.00 | \$200.00 | Y |
| Non-Prime (per hour) - up to 4 hours | \$26.00 | \$27.00 | \$29.00 | Y |
| Non-Prime (daily) - more than 4 hours | \$122.00 | \$126.00 | \$133.00 | Y |
| Non-Resident Prime (per hour) - up to 4 hours | \$38.00 | \$44.00 | \$47.00 | Y |
| Non-Resident Prime (daily) - more than 4 hours | \$180.00 | \$202.00 | \$213.00 | Y |
| Non-Resident Non-Prime (per hour) - up to 4 hours | \$26.00 | \$30.00 | \$32.00 | Y |
| Non-Resident Non-Prime (daily) - more than 4 hours | \$122.00 | \$139.00 | \$146.00 | Y |
| Half Gymnasium | | | | |
| Hourly Prime (up to 4 hours) | \$20.00 | \$21.00 | \$23.00 | Y |
| Daily Prime (more than 4 hours) | \$92.00 | \$95.00 | \$100.00 | Y |
| Hourly Non-Prime (up to 4 hours) | \$14.00 | \$15.00 | \$16.00 | Y |
| Daily Non-Prime (more than 4 hours) | \$61.00 | \$63.00 | \$67.00 | Y |
| Non-Resident Hourly Prime (up to 4 hours) | \$20.00 | \$23.00 | \$25.00 | Y |
| Non-Resident Daily Prime (more than 4 hours) | \$92.00 | \$105.00 | \$111.00 | Y |
| Non-Resident Hourly Non-Prime (up to 4 hours) | \$14.00 | \$16.00 | \$17.00 | Y |
| Non-Resident Daily Non-Prime (more than 4 hours) | \$61.00 | \$69.00 | \$73.00 | Y |

PARKS AND OUTDOOR FACILITIES

| West Lincoln Youth Sports Associations | | | | |
|---|----------|----------|----------|---|
| Soccer/Football/Baseball Youth 0-8 years (per person) | \$15.00 | \$16.00 | \$17.00 | Y |
| Soccer/Football/Baseball Youth 8+ (per person) | \$17.00 | \$18.00 | \$19.00 | Y |
| Field with lights (per hour) | \$27.00 | \$28.00 | \$30.00 | Y |
| Small Scale - Tournament/Special Event (per field, per day ie. 4 hours or more) | \$59.00 | \$61.00 | \$65.00 | Y |
| Large Scale* - Tournament/Special Event (per field, per day ie. 4 hours or more) | N/A | \$250.00 | \$263.00 | Y |
| <i>* Large scale is anything that would require above normal staffing levels, or levels of support beyond traditional field marking and maintenance</i> | | | | |
| Private Rental | | | | |
| Field without lights (per hour) | \$27.00 | \$28.00 | \$30.00 | Y |
| Field with lights (per hour) 8PM to 11PM - minimum | \$41.00 | \$43.00 | \$46.00 | Y |
| Tournament/Special Event (per field, per day ie. 4 hours or more) | \$250.00 | \$258.00 | \$271.00 | Y |
| Non-Resident Field without lights (per hour) | \$27.00 | \$31.00 | \$33.00 | Y |
| Non-Resident Field with lights (per hour) 8PM to 11PM - minimum | \$41.00 | \$47.00 | \$50.00 | Y |
| Non-Resident Tournament/Special Event (per field, per day ie. 4 hours or more) | \$250.00 | \$284.00 | \$299.00 | Y |
| Non-Resident Large Scale* - Tournament/Special Event (per field, per day ie. 4 hours or more) | N/A | \$312.00 | \$328.00 | Y |
| <i>* Large scale is anything that would require above normal staffing levels, or levels of support beyond traditional field marking and maintenance</i> | | | | |

2026 FEES AND CHARGES

SERVICE AREA: RECREATION

| Description | 2025 Fee | 2026 Fee | 2027 Fee | HST |
|-------------|----------|----------|----------|-----|
|-------------|----------|----------|----------|-----|

Schools - Local Schools & Local Home Schools

| | | | | |
|---|----------|----------|----------|---|
| <i>Prime - Weekdays (5PM to close) & Weekends (6AM to close) & Statutory Holidays</i> | | | | |
| <i>Non-Prime - Weekdays (6AM to 5PM)</i> | | | | |
| Local Track/Cross Country Meet Non-Prime (per day) | \$59.00 | \$61.00 | \$65.00 | Y |
| Local Soccer/Football/Baseball Non-Prime (per hour) | \$19.00 | \$20.00 | \$21.00 | Y |
| Local Soccer/Football/Baseball Prime (per hour) | \$27.00 | \$28.00 | \$30.00 | Y |
| Local Soccer/Football/Baseball Prime Tournament | \$250.00 | \$258.00 | \$271.00 | Y |

Pavilion & Bandshell

| | | | | |
|--|----------|----------|----------|---|
| <i>Bandshell rental requests must complete a Special Event Application</i> | | | | |
| Full Day Pavilion - more than 4 hours (includes hydro) | \$82.00 | \$85.00 | \$90.00 | Y |
| Half Day Pavilion - 4 hours or less (includes hydro) | \$48.00 | \$50.00 | \$53.00 | Y |
| Band Shell - up to 4 hours (includes hydro) | \$317.00 | \$327.00 | \$344.00 | Y |
| Band Shell (per day) - includes hydro | \$504.00 | \$520.00 | \$546.00 | Y |
| Non-Resident Full Day Pavilion - more than 4 hours (includes hydro) | \$82.00 | \$94.00 | \$99.00 | Y |
| Non-Resident Half Day Pavilion - 4 hours or less (includes hydro) | \$48.00 | \$55.00 | \$58.00 | Y |
| Non-Resident Band Shell - up to 4 hours (includes hydro) | \$317.00 | \$359.00 | \$377.00 | Y |
| Non-Resident Band Shell (per day) - includes hydro | \$504.00 | \$572.00 | \$601.00 | Y |

PROGRAMS, CLASSES, & CAMPS

Older adults (55+) eligible for 10% Fitness Discount (exception Tai Chi & Drop In)

| | | | | |
|---|----------|----------|----------|---|
| 10 Class Adult Registered Program | \$100.00 | \$103.00 | \$109.00 | Y |
| 10 Class Youth Registered Program | \$60.00 | \$62.00 | \$66.00 | N |
| Yoga Bolster Equipment | \$41.00 | \$43.00 | \$46.00 | Y |
| Home Alone Course | \$77.00 | \$80.00 | \$84.00 | N |
| Babysitting Course | \$77.00 | \$80.00 | \$84.00 | N |
| Tai Chi First Timers | \$48.00 | \$50.00 | \$53.00 | Y |
| Tai Chi Returning | \$30.00 | \$31.00 | \$33.00 | Y |
| Non-Resident 10 Class Adult Registered Program | \$100.00 | \$110.00 | \$116.00 | Y |
| Non-Resident 10 Class Youth Registered Program | \$60.00 | \$66.00 | \$70.00 | N |
| Non-Resident Home Alone Course | \$77.00 | \$84.00 | \$89.00 | N |
| Non-Resident Babysitting Course | \$77.00 | \$84.00 | \$89.00 | N |
| Non-Resident Tai Chi First Timers | \$48.00 | \$52.00 | \$55.00 | Y |
| Non-Resident Tai Chi Returning | \$30.00 | \$33.00 | \$35.00 | Y |
| Registered Program User Cancellation (non-refundable) | \$16.00 | \$17.00 | \$18.00 | N |

Drop In

| | | | | |
|--|----------|----------|----------|---|
| Drop In Youth Gym Program | \$4.00 | \$4.00 | \$5.00 | Y |
| Drop In Youth Gym Discount Card (10 uses) | \$25.00 | \$36.00 | \$38.00 | Y |
| Drop In Adult Gym Program | \$6.00 | \$6.00 | \$7.00 | Y |
| Drop In Adult Gym Discount Card (10 uses) | \$50.00 | \$54.00 | \$57.00 | Y |
| Drop In Older Adults Gym Program | \$4.00 | \$4.00 | \$5.00 | Y |
| Drop In Older Adults Gym Discount Card (10 uses) | \$34.00 | \$36.00 | \$38.00 | Y |
| Drop in Family Fee (max. 2 adults, 4 children) | \$16.00 | \$17.00 | \$18.00 | Y |
| Drop in Family Fee Discount Card (10 uses) | \$134.00 | \$153.00 | \$161.00 | Y |
| Non-Resident Drop In Youth Gym Program | \$4.00 | \$5.00 | \$6.00 | Y |
| Non-Resident Drop In Youth Gym Discount Card (10 uses) | \$25.00 | \$45.00 | \$48.00 | Y |
| Non-Resident Drop In Adult Gym Program | \$6.00 | \$7.00 | \$8.00 | Y |

2026 FEES AND CHARGES

SERVICE AREA: RECREATION

| Description | 2025 Fee | 2026 Fee | 2027 Fee | HST |
|-------------|----------|----------|----------|-----|
|-------------|----------|----------|----------|-----|

| Drop In (CONTINUED) | | | | |
|---|----------|----------|----------|---|
| Non-Resident Drop In Adult Gym Discount Card (10 uses) | \$50.00 | \$63.00 | \$67.00 | Y |
| Non-Resident Drop In Older Adults Gym Program | \$4.00 | \$5.00 | \$6.00 | Y |
| Non-Resident Drop In Older Adults Gym Discount Card (10 uses) | \$34.00 | \$45.00 | \$48.00 | Y |
| Non-Resident Drop in Family Fee (max. 2 adults, 4 | \$16.00 | \$19.00 | \$20.00 | Y |
| Non-Resident Drop in Family Fee Discount Card (10 uses) | \$134.00 | \$171.00 | \$180.00 | Y |
| Third Party Provided Programs | | | | |
| Resident Fee (Cost per participant per class + this fee) | \$0.00 | \$1.00 | \$1.25 | Y |
| Non-Resident Fee (Cost per participant per class + this fee) | \$0.00 | \$1.50 | \$1.75 | Y |

PROGRAMS, CLASSES, & CAMPS

| Camps | | | | |
|--|----------|----------|----------|---|
| Regular Five-Day (per week) | \$161.00 | \$185.00 | \$195.00 | N |
| Four-Day Week (Due to Township Holiday) | \$129.00 | \$148.00 | \$156.00 | N |
| March Break Camp | \$161.00 | \$185.00 | \$195.00 | N |
| Extended Care (7:30AM to 9:00AM or 3:30PM to 5:30PM) | \$8.00 | \$8.00 | \$9.00 | N |
| Late Pick Up (per 15 minutes) | \$14.00 | \$15.00 | \$16.00 | N |
| Camp Cancellation by User (non-refundable) | \$16.00 | \$17.00 | \$18.00 | N |
| Harvest Routes Workshops | | | | |
| Adult Workshop - Adults (non-refundable) | \$21.00 | \$22.00 | \$24.00 | Y |
| Child/Youth Workshop (non-refundable) | \$12.00 | \$13.00 | \$14.00 | N |

DIGITAL ROAD SIGN

| | | | | |
|----------|---------|---------|---------|---|
| Per Day | \$21.00 | \$22.00 | \$24.00 | Y |
| Per Week | \$91.00 | \$94.00 | \$99.00 | Y |

HANGING BASKET & GARDENS SPONSORSHIP

| | | | | |
|---|------------|------------|------------|---|
| Hanging Basket | \$136.00 | \$141.00 | \$149.00 | N |
| Garden (Downtown Smithville, 6 available) | \$1,700.00 | \$1,751.00 | \$1,839.00 | N |

MARKETS (EXCLUDES HARVEST ROUTES)

| <i>All vendors are provided with a 10'X10' space.</i> | | | | |
|--|----------|----------|----------|---|
| Full Season Vendor | \$144.00 | \$149.00 | \$157.00 | Y |
| VQA Wineries and Stores (must provide insurance) | \$144.00 | \$149.00 | \$157.00 | Y |
| Additional Space for Full Season Vendor (10' x 10') | \$47.00 | \$49.00 | \$52.00 | Y |
| Non-Seasonal Vendor (per week) | \$58.00 | \$60.00 | \$63.00 | Y |
| Registered Non-Profit and Young Entrepreneurs (under 18) | \$0.00 | \$0.00 | \$0.00 | N |

| Description | 2025 Fee | 2026 Fee | Change | HST |
|--|-----------------|-----------------|---------------|------------|
| WATER & WASTEWATER RATES | | | | |
| Metered Water Rates | | | | |
| Consumptive Rate (per cubic metre) | \$1.81 | \$1.99 | \$0.18 | N |
| Quarterly Base Charge - 5/8" Meter * | \$50.87 | \$55.96 | \$5.09 | N |
| Quarterly Base Charge - 3/4" Meter | \$50.87 | \$55.96 | \$5.09 | N |
| Quarterly Base Charge - 1" Meter | \$127.16 | \$139.88 | \$12.72 | N |
| Quarterly Base Charge - 1 ¼" Meter | \$190.73 | N/A | - | |
| Quarterly Base Charge - 1 ½" Meter | \$254.32 | \$279.75 | \$25.43 | N |
| Quarterly Base Charge - 2" Meter | \$406.89 | \$447.58 | \$40.69 | N |
| Quarterly Base Charge - 3" Meter | \$813.79 | \$895.17 | \$81.38 | N |
| Quarterly Base Charge - 4" Meter | \$1,271.55 | \$1,398.71 | \$127.16 | N |
| Quarterly Base Charge - 6" Meter | \$2,543.08 | \$2,797.39 | \$254.31 | N |
| Quarterly Base Charge - 8" Meter | \$4,068.93 | \$4,475.82 | \$406.89 | N |
| Metered Wastewater Rates | | | | |
| Consumptive Rate (per cubic metre) | \$2.09 | \$2.28 | \$0.19 | N |
| Quarterly Base Charge - 5/8" Meter | \$117.26 | \$127.81 | \$10.55 | N |
| Quarterly Base Charge - 3/4" Meter | \$117.26 | \$127.81 | \$10.55 | N |
| Quarterly Base Charge - 1" Meter | \$293.17 | \$319.56 | \$26.39 | N |
| Quarterly Base Charge - 1 ¼" Meter | \$439.73 | N/A | - | |
| Quarterly Base Charge - 1 ½" Meter | \$586.33 | \$639.10 | \$52.77 | N |
| Quarterly Base Charge - 2" Meter | \$938.10 | \$1,022.53 | \$84.43 | N |
| Quarterly Base Charge - 3" Meter | \$1,876.21 | \$2,045.07 | \$168.86 | N |
| Quarterly Base Charge - 4" Meter | \$2,931.57 | \$3,195.41 | \$263.84 | N |
| Quarterly Base Charge - 6" Meter | \$5,863.14 | \$6,390.82 | \$527.68 | N |
| Quarterly Base Charge - 8" Meter | \$9,381.02 | \$10,225.31 | \$844.29 | N |
| Bulk Water Filling Station Rate | | | | |
| Consumptive Rate (per cubic metre) | \$2.46 | \$2.71 | \$0.25 | N |

FINANCE UTILITY ADMINISTRATION

| | | | | |
|--|--------------|--------------|---------|---|
| New Bulk Water Account Set Up Fee (Permanent and Temporary) | \$50.00 | \$50.00 | \$0.00 | Y |
| Non-Refundable Fee, if Bulk Water Account Denied | \$25.00 | \$25.00 | \$25.00 | Y |
| New Bulk Water Account Credit Check (if needed) | Actual costs | Actual costs | - | Y |
| New Metered Account Set Up Fee | \$18.00 | \$20.00 | \$2.00 | Y |
| Penalty for Late Water Account Payment (per quarter) | 5% | 5% | - | N |
| Penalty for Late Bulk Water Payment (per month) | 1.25% | 1.25% | - | N |
| Final Reminder Notice for Overdue Accounts | \$25.00 | \$25.00 | \$0.00 | N |
| Minimum Bulk Water Usage (per month) | \$17.00 | \$20.00 | \$3.00 | N |
| Water Bill - Duplicate Copy | \$10.00 | \$10.00 | \$0.00 | N |
| Water Statement | \$10.00 | \$10.00 | \$0.00 | N |
| Bulk Water Deposit, non-interest bearing (refundable upon closure of account in good standing) | \$500.00 | \$500.00 | \$0.00 | N |
| Collection Charges per External Vendor(s) | Actual costs | Actual costs | - | N |

Amended by By-law 2026-05 Notwithstanding any other provision of the Township’s Water and Wastewater By-law 2004-42 (Consolidated as Amended), where a private development, including but not limited to a condominium block or similar multi-residential development, is serviced by a single water meter installed within a meter chamber or pit and supplies water to more than one residential dwelling unit, the water and wastewater quarterly base charges shall be calculated by multiplying the total number of residential dwelling units within the private development by the applicable water and wastewater base charges for a standard 5/8” water meter, as set out in this By-law, regardless of the actual meter size installed.

2026 FEES AND CHARGES

SERVICE AREA: UTILITY

| Description | 2025 Fee | 2026 Fee | Change | HST |
|---|-----------------------|-----------------------|---------------|------------|
| PUBLIC WORKS UTILITY ADMINISTRATION | | | | |
| Installation of Water Meter & Service Pipe | | | | |
| <i>The cost of installing a Township owned water meter in each unit of a subdivision/ multi-unit building, and each new building.</i> | | | | |
| Installation of New 5/8" Meter (includes installation) | \$700.00 | \$721.00 | \$21.00 | N |
| Installation of New 3/4" Meter (includes installation) | \$775.00 | \$799.00 | \$24.00 | N |
| Installation of New 1" Meter (includes installation) | \$915.00 | \$943.00 | \$28.00 | N |
| Installation of New 1 1/2" Meter (includes installation) | \$1,350.00 | \$1,391.00 | \$41.00 | N |
| Cost of New 2" Meter (excludes installation) | \$1,550.00 | \$1,597.00 | \$47.00 | N |
| Cost of New 3" Meter (excludes installation) | \$5,300.00 | \$5,459.00 | \$159.00 | N |
| Cost of New 4" Meter (excludes installation) | \$6,700.00 | \$6,901.00 | \$201.00 | N |
| Cost of New 6" Meter (excludes installation) | \$10,200.00 | \$10,506.00 | \$306.00 | N |
| Cost of New 8" Meter (excludes installation) | \$14,500.00 | \$14,935.00 | \$435.00 | N |
| Cost of New Compound Meter (excludes installation) | Actual + 10% admin | Actual + 10% admin | - | N |
| <i>The cost of installing each water service from the watermain in or under any highway to the limits of the private property.</i> | | | | |
| Installation of New 3/4" Service (meter not included) | Actual + 10% admin | Actual + 10% admin | - | N |
| Installation of New Service Exceeding 3/4" (meter not included) | Actual + 10% admin | Actual + 10% admin | - | N |
| Tapping Service Exceeding 3/4" up to 2" | \$295.00 | \$304.00 | \$9.00 | N |
| Public Sewer Hook-Up | Actual + 10% admin | Actual + 10% admin | - | N |
| Other Charges | | | | |
| Water Turn On/Off - During Normal Business Hours | \$88.00 | \$91.00 | \$3.00 | N |
| Water Turn On/Off - Outside Normal Business Hours | \$258.00 | \$266.00 | \$8.00 | N |
| Water Same Day Read Request | \$129.00 | \$133.00 | \$4.00 | N |
| Customer Failure to Allow Access to or Installation of Water Meter (per quarter) | \$100.00 | \$100.00 | \$0.00 | N |
| Water Meter Box Deposit, non-interest bearing (refundable upon closure of customer in good standing) | \$5,000.00 | \$5,000.00 | \$0.00 | N |
| Customer Request for Data Log/Investigation | \$0.00 | \$35.00 | \$35.00 | N |
| Water On Construction (Flat Rate) | | | | |
| Residential | \$274.00 | \$283.00 | \$9.00 | N |
| Commercial, Industrial and Institutional | \$438.00 | \$452.00 | \$14.00 | N |