

The Corporation of the Township of Brock
Finance Committee Agenda
Municipal Administration Building

Session Seven

Monday, May 13, 2019

1. **Call to Order** - Chair Walter Schummer – 1:00 p.m.
2. **Declaration of Pecuniary Interest**
3. **Confirmation of Minutes** - 6th meeting – April 8, 2019
4. **Hearing of Deputations** – None
5. **Communications Referred or Submitted to Committee**

Referred from Council April 15, 2019

- 619 Laura Barta – Report: 2019-FI-11, Annual Building Permit Fee Report – For the 2018 Fiscal Year
- 620 Laura Barta – Report: 2019-FI-09, Township of Brock Annual Investment Report

Referred from Council May 6, 2019

- 664 Brock Board of Trade – 2019 Tourism Summer Student Position
- 676 AMO – Policy Update – Municipal budgets may be affected by animal cruelty enforcement changes
- 685 Penelope Beaudrow – Back to Your Roots, sponsorship request
- 689 AMO – 2019 Ontario Budget
- 770 Durham Catholic District School Board – Education Development Charges By-law

Referred Directly

- 798 MPAC – 2018 Annual Report
- 816 Durham District School Board – Education Development Charge Rate Increase to Be Collected as of May 1, 2019
- 833 Laura Barta – Report: 2019-FI-14, Financial Update Report – April 2019
- 834 Sunderland Legion Branch 141 – Use of Sunderland Memorial Arena

6. **Reports of Sub-Committees** - None
7. **General Items and Enquiries**
 - (1) Deferred Resolution Number 44-19 (Moved by Lynn Campbell, Seconded by Cria Pettingill – Sunderland Legion Request to use Sunderland Arena, May 25, 2019) May 6, 2019 – Council
 - (2) Laura Barta – Bill 108 Update
 - (3) Others
 - (4) Public Questions and Clarifications
8. **Adjournment**

The Corporation of the Township of Brock
Finance Committee Minutes - Draft
Municipal Administration Building

Session Six

Monday, April 8, 2019

The Sixth Meeting of the Finance Committee of the Township of Brock, in the Regional Municipality of Durham, was held on Monday, April 8, 2019, in the Municipal Administration Building Council Chamber.

Members present: Mayor: Debbie Bath-Hadden
Regional Councillor: W.E. Ted Smith
Councillors: Michael Jubb
Claire Doble
Walter Schummer
Cria Pettingill
Lynn Campbell

Staff Members present: Acting Deputy Clerk Deena Hunt
(recording the minutes)
Interim CAO Garth Johns
Clerks Assistant Maralee Drake
Treasurer Laura Barta
Director of Public Works Nick Colucci

1. Call to Order

Chair Walter Schummer called the meeting to order at 1:00 p.m.

2. Declaration of Pecuniary Interest

None

3. Confirmation of Minutes – 5th meeting – March 11, 2019

Resolution Number 1-6

MOVED by W.E. Ted Smith that the minutes of the 5th meeting of the Finance Committee as held on March 11, 2019, be adopted as typed and circulated.

MOTION CARRIED

4. Hearing of Deputations

None

5. Communications Referred or Submitted to Committee

Referred from Council April 1, 2019

424 AMO – Policy Update – Rural and Northern Infrastructure Projects – Intake Announced and Will Open for Eight Weeks

465 Minister of Infrastructure – Investing in Canada Infrastructure Program

Mayor Bath-Hadden requested clarification to which the Director of Public Works advised that the application with respect to Sideroad 18 was unsuccessful and a new application is required under the new funding.

There was discussion with respect to the completion of Sideroad 18.

470 Ministry of Infrastructure – Ontario Community Infrastructure Fund (OCIF)

498 FCM – Federal Budget 2019

- 499 AMO – Policy Update – Federal Budget 2019: Progress for Municipal Government Priorities

Mayor Bath-Hadden expressed disappointment with the amount announced for broadband funding for the private sector and enquired whether there are additional identified shelf-ready projects to which the Director of Public Works advised staff will review same.

Referred Directly

- 565 Durham Region, Legislative Services – Regional Budget By-laws Passed by Regional Council on March 27, 2019

- 588 Laura Barta – Report: 2019-FI-08, Financial Update Report – March 2019

There was discussion with respect to the \$725,000 funding coming from the government (communication 501) to which the Treasurer advised that staff would work with Council to determine how the funds will be allocated. Mayor Bath-Hadden suggested that the funds be placed in a reserve fund awaiting the completion of the operational review.

There was discussion with respect to the Cannabis Implementation funding of \$14,680 and its' disbursement.

Regional Councillor Smith noted that 86% of the 2019 Winter Control Budget has been spent thus far.

There was discussion with respect to expenditures for the Sunderland arena expansion.

- 589 Laura Barta – Report: 2019-FI-10, Annual Leasing Report – For the 2018 Fiscal Year

- 590 Laura Barta – Report: 2019-FI-12, Municipal Reserves, Reserve Funds and Trust Funds

Mayor Bath-Hadden enquired as to the projects remaining on the report that are completed and was advised that they remain on the list for five years.

There was discussion with respect to reviewing the details of the work in progress and trust funds.

- 591 Laura Barta – Report: 2019-FI-13, Annual Statement of the Development Charges Reserve Fund for the Year Ending December 31, 2018

- 593 Laura Barta – Interoffice Memorandum, Liability for Contaminated Sites PS 3260

Resolution Number 2-6

MOVED by W.E. Ted Smith that communication numbers 424, 465, 470, 498, 499, 565, 588, 589, 590, 591, and 593 be received for information.

MOTION CARRIED

- 445 Wilfrid Hall Board – Response to proposed fees

- 596 Olga Kuzmich – Wilfrid Hall Board Response 445/19

Mayor Bath-Hadden advised that a more affordable fee proposal was discussed with the Wilfrid Hall Board which will be reflected in an upcoming staff report.

There was discussion with respect to the consistency of hall rates within the Township and the review of same in a structured manner going forward.

Resolution Number 3-6

MOVED by Debbie Bath-Hadden that communication numbers 445 and 596 refer to staff to be included in their upcoming report that will address fees and booking.

MOTION CARRIED

472 Ministry of Finance – 2019 Ontario Municipal Partnership Fund allocations

Resolution Number 4-6

MOVED by W.E. Ted Smith that communication number 472 be received for information.

MOTION CARRIED

486 Brock Board of Trade – Brock Talk Advertising

Resolution Number 5-6

MOVED by Debbie Bath-Hadden that BBOT – Brock Talk be referred to staff to be included in the advertising report. Re: communication number 486.

MOTION CARRIED

501 Ministry of Municipal Affairs and Housing – Funding for Efficient and Modern Service Delivery

Resolution Number 6-6

MOVED by Debbie Bath-Hadden that MMAH Service Delivery Announcement – that the \$725,000.00 be deposited into Capital Reserve Fund for our operational review outcomes. Re: communication number 501.

MOTION CARRIED

594 Laura Barta – Interoffice Memorandum, 2018 Operating Surplus

There was discussion with respect to prior years' operating surplus amounts and the benefit of transferring same to the rate stabilization reserve. There was further discussion with respect to reviewing the policy for use of the funds within the rate stabilization reserve during the operational review.

Resolution Number 7-6

MOVED by Michael Jubb that the recommendation in communication number 594 be approved by Committee to have surplus applied to the tax-rate stabilization reserve.

MOTION CARRIED

507 AMO – Federal Budget Commits to One-time Doubling of Gas Tax Funds

Resolution Number 8-6

MOVED by Cria Pettingill that Committee receive, for information, the AMO report on the additional one-time top-up of the Federal Gas Tax Fund. Re: communication number 507.

MOTION CARRIED

524 Durham Region Health Protection – Sewage System Management Agreement for the purpose of delegating to the Region the enforcement of the Ontario Building Code (OBC) Part 8 Services

Resolution Number 9-6

MOVED by Lynn Campbell that the fee increases for enforcement of the OBC in the Sewage System Management Agreement be agreed upon, and that the agreement be signed and returned to the Region of Durham. Re: communication number 524.

MOTION CARRIED

586 François-Philippe Champagne, Minister of Infrastructure and Communities – Additional Gas Tax Funding

Resolution Number 10-6

MOVED by Claire Doble that communication number 586 be received for information.

MOTION CARRIED

6. Reports of Sub-Committees

None

7. General Items and Enquiries

(1) Councillor Mike Jubb

Resolution Number 11-6

MOVED by Michael Jubb that a reserve and reserve fund strategy be included in the current operational review that is currently underway in regards to this term of Council. Re: communication number 590.

Mayor Bath-Hadden expressed her support noting that was a common talking point during the recruitment process for an Interim CAO.

There was discussion with respect to the necessity of the reserves and how to utilize them.

Resolution Number 11-6

MOVED by Michael Jubb that a reserve and reserve fund strategy be included in the current operational review that is currently underway in regards to this term of Council. Re: communication number 590.

MOTION CARRIED

(2) Treasurer

The Treasurer advised that the Township will receive \$870,000 from the Ontario Municipal Partnership Fund noting that \$896,000 was received last year.

(3) Public Questions and Clarifications

Ms. Olga Kuzmich, Cannington resident – enquired, with respect to communication number 445, whether the Township has a record of the Wilfrid Hall bookings through to December 2019 to which the Treasurer advised that they are received on a monthly basis. She enquired as to a template for online booking and was advised that, while the online booking system is not yet operational, the hall boards are provided with a calendar reflecting upcoming events.

Chair/Councillor Schummer enquired as to transitioning to the online system to which the Director of Public Works advised that bookings already received will be entered manually into the system.

Ms. Kuzmich suggested that the new hall board rates commence in January 2020.

Ms. Kuzmich noted that examples of modernizing and improving efficiency on this term of Council would include the Operational review and the Strategic Plan review.

8. Adjournment

Resolution Number 12-6

MOVED by W.E. Ted Smith that we do now adjourn at 2:55 p.m.

MOTION CARRIED

CHAIR

SECRETARY

Committee Referrals

This group of communications has been referred from:

Date of Meeting: **Monday, April 15, 2019**

and should be retained for use at the committee meeting indicated below:

Name of Committee: **Finance Committee**

Date of Committee Meeting: **Monday, May 13, 2019**

THE CORPORATION OF THE TOWNSHIP OF BROCK

Finance Department
Treasurer to the Finance Committee
Report: 2019-FI-11
Date: May 13, 2019

Date:	05/04/2019
Refer to:	Council
Meeting Date:	15/04/2019
Action:	Refer to
Notes:	FI-13/05/2019
Copies to:	

SUBJECT

Annual Building Permit Fee Report – For the 2018 Fiscal Year

RECOMMENDATION

That the Committee receive this report for information.

ATTACHMENTS

Attachment #1 – Building Permit Fee Report

REPORT

Background

Under Section 7(4) of the Building Code Act as amended and the passing of subsequent amendments and Ontario Regulation 350-06, the Treasurer is required to report annually to Council a summary of Building Permit Fees of the Municipality.

The attached document sets out the Total Fees collected, a summary of the indirect and direct costs of administration and enforcement and the statement of reserve funds for building services.

In 2018, the new residential building permits issued decreased over the prior year providing a total building permit revenue of \$337,557 creating a deficit of \$25,577 after reducing the total revenue by the direct and indirect expenses as outlined on the attachment.

As the building permit deficit was almost equal to the allocation of common cost, no reduction in the current Building Department restricted reserve fund of \$176,171 was recommended for December 31, 2018.

During the 2018 year, the Building Department advised Council through the quarterly reports of the decrease in building permit activity. The total number of permits issued in the year according to report 2019-PP-01 was 262 compared to 322 in 2017. This represents an 18.6% decrease in building activity for the 2018 year. Of the permits issues in 2018 24.4% or 64 were for new dwellings compared to 41.0% or 132 in 2017.

The inspections that are required as part the permitting process, will be ongoing until construction is complete. The funds held in the restricted reserve fund will be used to offset the cost of these inspections in subsequent years.


Conclusion

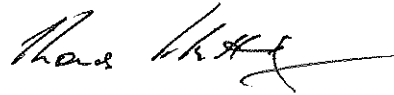
This is an information report provided to comply with legislative reporting requirements.

Respectfully submitted,

Laura E. Barta, CPA, CMA
Treasurer

Reviewed by,


Laura E. Barta, CPA, CMA
Thomas G. Gettinby, MA, MCIP, RPP, CMO
CAO & Municipal Clerk



THE CORPORATION OF THE TOWNSHIP OF BROCK

BUILDING PERMIT FEE - 2018 ANNUAL REPORT

TOTAL FEES:

Total fees collected for the period January 1 to December 31 under By-Law Number 2334-2011-PP, of the Township of Brock are as follows:

	<u>2018</u>	<u>2017</u>
	\$ 337,557	\$ 527,130

INDIRECT COSTS:

Indirect Costs are deemed to include the costs for support and overhead services to the Building Department of the Township of Brock as follows:

Total Administration Cost	\$ 24,066	\$ 25,361
Total Enforcement Cost	\$ -	\$ -
Sub-Total - Indirect Costs	\$ 24,066	\$ 25,361

DIRECT COSTS:

Direct Costs are deemed to include the costs of the Building department of the Township of Brock for the processing of building permit applications, the review of building plans, conducting inspections and building-related enforcement duties.

Total Administration Cost	\$ 130,541	\$ 126,257
Total Enforcement Cost	\$ 208,527	\$ 201,682
Sub-Total - Direct Costs	\$ 339,068	\$ 327,939
Grand Total Indirect and Direct Costs	\$ 363,134	\$ 353,300
Revenues over costs as of December 31	\$ (25,577)	\$ 173,830

STATEMENT OF RESERVES:

Building Department Reserve Funds to December 31:

Capital for Equipment Replacement	\$ 31,429	\$ 25,820
Building Department (Fees in excess of costs)	\$ 176,171	\$ 173,830
Total Held at end of year	<u>\$ 207,600</u>	<u>\$ 199,650</u>

THE CORPORATION OF THE TOWNSHIP OF BROCK

BUILDING PERMIT FEE - 2018 ANNUAL REPORT

<u>INDIRECT COSTS</u>	<u>2018</u>	<u>2017</u>
ADMIN BUILDING (less Capital)	\$104,881.93	\$117,757.25
OFFICE SUPPLIES	\$32,013.20	\$30,299.18
EQUIPMENT LEASE (photocopier)	\$1,784.84	\$1,672.68
POSTAGE	\$20,356.17	\$17,840.96
INTERNET	<u>\$1,403.64</u>	<u>\$1,501.31</u>
	<u>\$160,439.78</u>	<u>\$169,071.38</u>

STAFFING

TREASURY	4
BUILDING	3
FIRE	2
CANINE	3
WORKS	4
CLERKS	<u>4</u>
	<u>20</u>

2018 BUILDING DEPT SHARE INDIRECT COSTS = 3/20 X	\$160,439.78	=	<u>\$24,065.97</u>
2017 BUILDING DEPT SHARE INDIRECT COSTS = 3/20 X	\$169,071.38	=	<u>\$25,360.71</u>

<u>DIRECT COSTS</u>	<u>2018</u>	<u>2017</u>
BUILDING DEPT. (less Capital)	<u>\$339,068</u>	<u>\$327,939</u>
Enforcement 61.5%	\$208,527	\$201,682
Administration 38.5%	\$130,541	\$126,257
 BUILDING DEPT. CAPITAL R/F	<u>\$31,429</u>	<u>\$25,820</u>
 BUILDING FEES R/F	<u>\$176,171</u>	<u>\$173,830</u>

THE CORPORATION OF THE TOWNSHIP OF BROCK

Finance Department
Treasurer to the Finance Committee
Report: 2019-FI-09
Date: May 13, 2019

Date:	05/04/2019
Refer to:	Council
Meeting Date:	15/04/2019
Action:	Refer to
Notes:	FI-13/05/2019
Copies to:	

SUBJECT

Township of Brock Annual Investment Report

RECOMMENDATION

That the Committee receive this report for information.

ATTACHMENTS

Investment Report as of December 31, 2018

REPORT

Background

In accordance with Section 418 (8) of the Ontario Municipal Act, this report is prepared to provide Council with details on the performance of investments held by the Township of Brock during the last twelve months. The attached Investment Report shows a breakdown of investment activity during the year.

All available funds have been placed in guaranteed investment certificates (GIC's) offered by known banks or in the One Fund Program's High Interest Savings account (HISA). The Township's investment policy permits the use of GIC's and other investment instruments. As shown on the report, \$2,860,000 of the investments held are in long term GIC's (5 year), \$2,022,070.67 is with the One Fund with no fixed term and the balance of the investments held are in short term GIC's. The total principle of the investments held on December 31, 2018 are \$2,500,000 higher than that held at the same time in 2017.

The average rate of return on investments held during 2018 was 2.16% somewhat higher than the 1.79% reported at the end 2017. Investments held in 2018 had rates that ranged from a low 1.5% (1.3% in 2017) on a one year GIC's to a high of 3.36% on 5 year GIC's. Interest rates in the current market are still low although they have

increased by 1% in most cases over what was offered in 2017. The "One-Fund" rate of return for the Township's investments account in 2018 ranged between 1.915% in June to 2.415% in December with an average of 2.125%. The Township's average return on cash held in interest bearing accounts was 2.11% (1.28% in 2016), while the rate of return on short term investments ranged from 1.5% to a high of 2.86%. In 2015 the TD Bank dropped the interest paid on all of the Township's accounts by three quarters of a basis point. This reduction is more evident in the general fund accounts, as investment of these funds is limited. Much of the reduction in the reserve funds is offset by somewhat more favourable investment interest rates negotiated for funds not immediately required to meet budgeted project expenditures.

The Township currently holds \$1,060,000 in general fund investments, \$2,500,000 in Development Charge reserve fund investments, \$2,800,000 in Hydro reserve fund investments and \$7,022,070 in General Municipal reserve fund investments to fund future commitments. Investments made using funds from the general operating bank account, the Development Charges reserve fund account and the General Municipal reserve fund account are short term in nature and timed to mature when funds will be required.

Investments held in the Township's portfolio are assessed by the Treasurer on an ongoing basis and in the Treasurer's opinion they meet the requirements of section 418 of the Ontario Municipal Act, Ontario Regulation 438/97 and the Township's investment policy.

Conclusion

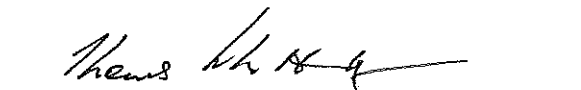
The report is provided as information to the committee.

Respectfully submitted,



Laura E. Barta, CPA, CMA
Treasurer

Reviewed by,



Thomas G. Gettinby, MA, MCIP, RPP, CMO
CAO & Municipal Clerk

THE CORPORATION OF THE TOWNSHIP OF BROCK
INVESTMENT REPORT
FOR THE YEAR ENDING DECEMBER 31, 2018

Report 2019-FI-09 Attachment

Financial Institution	Rate	Date Purchased	Investment Held at Beginning of Year	Investments Purchased	Matured Investment	Maturity Date	Investment Held at End of Year	Term	Source of Funds for Investment	Investment Income Earned	2017 Accrued Interest Earned	2018 Accrued Interest Earned	2018 Interest Earned net of accruals
BMO Nesbitt Burns													
Bank of Montreal GIC	2.550%	6/14/2018	-	1,500,000.00	-	6/14/2019	1,500,000.00	1 year	General Municipal R/F	38,250.00		21,063.70	21,063.70
Bank of Montreal GIC	2.500%	5/30/2018	-	1,000,000.00	-	5/30/2019	1,000,000.00	1 year	General Fund	25,000.00		14,794.52	14,794.52
Bank of Montreal GIC	2.750%	12/20/2013	560,000.00		560,000.00	12/20/2018	-	5 year	Hydro Sale R/F	15,400.00	506.30		14,893.70
HSBC Bank GIC	2.690%	12/18/2014	560,000.00		-	12/18/2019	560,000.00	5 year	Hydro Sale R/F	15,064.00	577.80	577.80	15,064.00
			<u>1,120,000.00</u>	<u>2,500,000.00</u>	<u>560,000.00</u>								
Scotia Bank													
Bank of Nova Scotia GIC	1.500%	6/13/2017	1,000,000.00		1,000,000.00	6/13/2018	-	1 year	General Municipal R/F	15,000.00	8,301.37		6,698.63
Bank of Nova Scotia GIC	1.500%	6/17/2017	2,500,000.00		2,500,000.00	6/18/2018	-	1 year	General Municipal R/F	37,602.74	20,342.47		17,260.27
Bank of Nova Scotia GIC	1.500%	6/22/2017	2,500,000.00		2,500,000.00	6/22/2018	-	1 year	Development Charges R/F	37,500.00	19,828.77		17,671.23
Bank of Nova Scotia GIC	2.530%	6/18/2018	-	1,500,000.00		6/18/2019	1,500,000.00	1 year	General Municipal R/F	37,950.00		20,482.60	20,482.60
Bank of Nova Scotia GIC	2.540%	6/22/2018	-	2,500,000.00		8/22/2019	2,500,000.00	14 month	Development Charges R/F	74,381.88		33,576.71	33,576.71
Bank of Nova Scotia GIC	2.610%	5/29/2018	-	1,000,000.00		9/30/2019	1,000,000.00	16 month	General Municipal R/F	35,198.27		15,516.99	15,516.99
Bank of Nova Scotia GIC	2.860%	12/20/2018	-	1,000,000.00		12/20/2019	1,000,000.00	1 year	Gas Tax Re/F	28,600.00		940.27	940.27
Bank of Nova Scotia GIC	2.510%	12/19/2017	60,000.00			12/19/2022	60,000.00	5 year	General Fund	1,506.00	53.64	53.64	1,506.00
Bank of Nova Scotia GIC	2.350%	12/22/2015	560,000.00		-	12/22/2020	560,000.00	5 year	Hydro Sale R/F	13,160.00	360.55	360.55	13,160.00
Bank of Nova Scotia GIC	2.110%	12/20/2016	560,000.00		-	12/22/2021	560,000.00	5 year	Hydro Sale R/F	11,816.00	388.47	388.47	11,816.00
Bank of Nova Scotia GIC	2.510%	12/19/2017	560,000.00		-	12/19/2022	560,000.00	5 year	Hydro Sale R/F	14,056.00	500.62	500.62	14,056.00
Bank of Nova Scotia GIC	3.360%	12/20/2018	-	560,000.00		12/20/2023	560,000.00	5 year	Hydro Sale R/F	18,816.00		618.61	618.61
			<u>7,740,000.00</u>	<u>6,560,000.00</u>	<u>6,000,000.00</u>								
TD Canada Trust													
TD Bank	1.600%	10/27/2017	1,000,000.00		1,000,000.00	1/25/2018	-	3 month	General Fund	3,945.21	2,893.15		1,052.06
TD Mortgage Corp GIC	2.020%	12/19/2017	1,000,000.00		1,000,000.00	12/19/2018	-	1 year	General Municipal R/F	20,200.00	719.45		19,480.55
			<u>2,000,000.00</u>	<u>-</u>	<u>2,000,000.00</u>								
ONE Investment Fund													
High Interest Savings	Variable	5/29/2018	-	2,022,070.67	-	Open	2,022,070.67	\$2,000,000 invested with earnings compounding					22,070.67
Total Invested			<u>10,860,000.00</u>	<u>11,082,070.67</u>	<u>8,560,000.00</u>		<u>13,382,070.67</u>			<u>443,446.10</u>	<u>54,472.59</u>	<u>108,874.48</u>	<u>261,722.51</u>

Committee Referrals

This group of communications has been referred from:

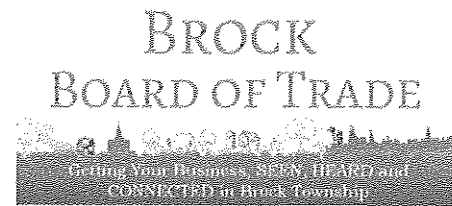
Date of Meeting: **Monday, May 6, 2019**

and should be retained for use at the committee meeting indicated below:

Name of Committee: **Finance Committee**

Date of Committee Meeting: **Monday, May 13, 2019**

Date:	10/04/2019
Refer to:	Council
Meeting Date:	06/05/2019
Action:	Rec & File
Notes:	FI-13/05/2019
Copies to:	



Box 29, 397 Simcoe Street
Beaverton, ON L0K 1A0

April 10, 2019

Becky Jamieson, Clerk
Township of Brock
Box 10, 1 Cameron Street East
Cannington, Ontario, L0E 1E0

Dear Ms. Jamieson,

As the Brock Board of Trade prepares to advertise for our 2019 tourism summer student position, we would respectfully ask for the Township of Brock's assistance in funding this position.

Each year we apply for the Canada Summer Student Job Grant, requesting 13 weeks of support to hire a Tourism Operator summer student to work full time from June until the end of August. For the last several years, we have received 8 weeks of support. In order to serve the tourism needs of Brock Township, we feel it is valuable to have a Tourism Operator for the full 12 weeks of the busy summer season.

As such, we are once again requesting \$2000 support from the Township of Brock to fund the remaining 4+ weeks of the Tourism Operator position. We once again will look forward to a joint working relationship whereby the Tourism Operator performs Township tourism tasks as well.

We appreciate your support in 2018 and look forward to another successful partnership in the 2019 season.

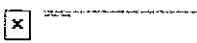
Regards,

Christine Dukelow
President, Brock Board of Trade

Maralee Drake

From: AMO Communications <Communicate@amo.on.ca>
Sent: Tuesday, April 09, 2019 4:23 PM
To: Thom Gettinby
Subject: AMO Policy Update - Municipal budgets may be affected by animal cruelty enforcement changes

AMO Policy Update not displaying correctly? [View the online version](#) | [Send to a friend](#)
 Add Communicate@amo.on.ca to your safe list

	Date:	11/04/2019
	Refer to:	Council
	Meeting Date:	06/05/2019
	Action:	Refer to
	Notes:	FI-13/05/2019
	Copies to:	

April 9, 2019

Municipal budgets may be affected by animal cruelty enforcement changes

A download risk is developing for municipal governments and police services regarding the enforcement of animal cruelty laws.

AMO has been advised that the Ministry of the Solicitor General is canvassing all municipal CAOs and police services for information related to current practises. The Ministry is seeking input by April 24, 2019. A number of developments are driving the request for data to inform the redesign of Ontario’s animal cruelty enforcement system:

- The Ontario Society for the Prevention of Cruelty to Animals (OSPCA) announced that it has stopped enforcing animal cruelty legislation related to livestock and horses as of April 1, 2019.
- The OSPCA has also advised that all other animal cruelty enforcement activities will cease on June 28, 2019.
- A Superior Court of Justice ruling recently declared the OSPCA’s enforcement powers to be unconstitutional. The decision is under appeal and the ruling has been suspended for one year.

Last week the Ministry of Community Safety and Correctional Services (now called the Ministry of the Solicitor General) wrote to all Chiefs of Police and the OPP advising that, “Police services may see an increase in calls for service related to these matters.” Typically, police are not trained for specialized enforcement related to livestock and horses. Some fee-for-service resources will be available to support police to address the immediate enforcement gaps.

The Ministry has not indicated whether the downloading of livestock and horse related enforcement to the police is permanent or temporary. This represents a new unfunded municipal mandate. Last year the OPSCA received 1,650 complaints related specifically to livestock and horses. In the long-term, AMO believes the Ministry of Agriculture, Food, and Rural Affairs should assume responsibility for livestock and horse cruelty enforcement.

The AMO's Board of Directors adopted a position with respect to this emerging issue. AMO encourages the Ontario government to:

- Adopt a **provincial service delivery model** for animal cruelty enforcement that could be based on other provincial models or a hybrid of these models, and
- Provide provincial funding to those municipal governments that might be willing to provide animal cruelty enforcement services.

Animal cruelty investigations are based on complaints only. To give a sense of the workload, in 2017 the OSPCA investigated 15,519 complaints which resulted in 3,988 animal care orders, 1,220 animals removed, 573 provincial charges, and 21 criminal charges. In 2017, the OSPCA's activities (including enforcement) were supported by \$5.6 million in provincial funding, \$7 million in private donations, and \$2.3 million worth of municipal contracts. The OSPCA has used 65 inspectors across the province.

OPSCA enforcement activities have varied considerably across the province depending, in part, on whether a specific municipality offers animal services or standards of care. At present, municipal bylaw enforcement officers lack the necessary powers for animal cruelty investigations. In addition, police officers and bylaw enforcement officers do not have the training required to conduct this work.

Municipal Councils seeking to inform the government's decisions are encouraged to contact their MPP or write to the Solicitor General (sylvia.jones@ontario.ca), the Minister of Municipal Affairs and Housing (minister.mah@ontario.ca), and the Minister of Agriculture, Food, and Rural Affairs (minister.omafra@ontario.ca). The AMO President, Jamie McGarvey, would appreciate receiving copies of any correspondence at: amopresident@amo.on.ca.

AMO Contact: Matthew Wilson, Senior Advisor, mwilson@amo.on.ca, 416-971-9856 extension 323.

*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.



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Date: 12/04/2019
Refer to: Council
Meeting Date: 06/05/2019
Action: Refer to
Notes: FI-13/05/2019
Copies to:



Celebrating healing, nourishment and plants, starting from the ground up, connecting with ourselves, our families and our communities!

Join us for a joyful fun day of learning, sharing, ceremony and entertainment. Dancing under the moonlight and drumming round the fire!

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Gold sponsorship (A contribution to our community’s herbal education) – donation of \$4,000

Includes – Admittance for 20 guests, Facebook post of thanks, promoted on schedule, promoted in welcome and closing, complimentary vendor table, signage on site, can have a lecturer; upon approval of talk if desired. Also, this sponsorship includes contribution to attendee’s snacks and meal expenses.

Silver sponsorship – donation of \$1,000

Includes – Admittance for ten guests, Facebook post of thanks, promoted on schedule, free vendor table.

Bronze sponsorship – donation of \$500

Includes – Admittance for four guests, Facebook post of thanks, promoted on schedule, free vendor table.

Venue: Dogwood and Brambles Farm, Cannington Ontario
For more info: Penelope Beaudrow penelopebeaudrow@gmail.com 705 437 4438

HERBAL RETREAT

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SEPTEMBER 7TH 2019



9AM - 9PM
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HELD AT DOGWOOD & BRAMBLES FARM IN CANNINGTON, ONTARIO

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CONNECTING WITH OURSELVES, OUR FAMILIES AND OUR COMMUNITIES."

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DR. JUS CREA GIAMMARINO



7 SONG



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THEGINKGOTREE.CA/BTYR & [FB.COM/BACKTYR](https://www.facebook.com/backtyr)

Maralee Drake

From: AMO Communications <Communicate@amo.on.ca>
Sent: Thursday, April 11, 2019 6:01 PM
To: Thom Gettinby
Subject: 2019 Ontario Budget

Date:	12/04/2019
Refer to:	Council
Meeting Date:	06/05/2019
Action:	Refer to
Notes:	FI-13/05/2019
Copies to:	

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April 11, 2019

2019 Budget Highlights

Here are the immediate highlights of the 2019 Provincial Budget. Many of these items are provided at a high level. A detailed Budget Bill will follow in the coming days.

The Fiscal Environment

- The Provincial government has committed to **balancing the budget** by 2023-24 in a responsible way. To 2023-24, total revenue is projected to grow at an average annual rate of 3%. Program expense over the same period is expected to grow at an average rate of 1%.
- The government is now projecting a deficit of \$11.7 billion in 2018-19, \$10.3 billion in 2019-20, \$6.8 billion in 2020-21, and \$5.6 billion in 2021-22.

Changes related to the role of municipal governments

- The **Social Assistance** system reform is expected to result in an estimated annual saving of over \$1 billion at maturity by simplifying the rate structure, reducing administration, cutting unnecessary rules, and providing greater opportunities to achieve better employment outcomes.
- The Province will not be increasing the value of the municipal share of the **provincial gas tax** program as had been anticipated. Currently it is \$364 million to 107 municipal governments. The government will consult with municipalities to review the program parameters and identify opportunities for improvement.
- The Province will introduce legislation to permit municipal governments to designate public areas, such as parks for the **consumption of alcohol**. There are other alcohol reforms contained in the budget such as the creation of a

tailgating permit for eligible sporting events and extending hours of service in licensed establishments to a 9 am start, seven days a week.

- Investing \$3.8 billion for **mental health**, addictions and housing supports over 10 years, beginning with the creation of a mental health and addictions system.
 - o In 2019–20, a \$174 million investment will support community mental health and addictions services, mental health and justice services, **supportive housing** and acute mental health inpatient beds.
- On **property assessment**, the province will be conducting a review to explore opportunities to:
 - o “Enhance the accuracy and stability of property assessments;
 - o Support a competitive business environment;
 - o Provide relief to residents”; and
 - o Changes to the composition of the Board of the Municipal Property Assessment Corporation (MPAC) to increase the representation of property taxpayers. (This would dilute current municipal government representatives.)
- On **public health** in 2019-20, the government will:
 - o Improve program and back office efficiencies by adjusting provincial-municipal cost sharing of public health funding;
 - o By 2020-21, establish 10 regional public health entities and 10 new regional boards of health with one common governance model; and
 - o It is expected by 2021-22, that these changes will lead to annual savings of \$200 million.
- **Land ambulance** dispatch services will be streamlined by integrating Ontario's 59 emergency health services operators (e.g. 52 EMS, Ornge) and 22 provincial dispatch communication centres.
- Making home ownership and renting more affordable by helping to increase the supply of housing that people need through the forthcoming **Housing Supply Action Plan**. Details to come.
- Municipalities will be required to provide real-time reporting of **sewage outflows** and the government will update policies related to municipal wastewater and stormwater.
- Create 15,000 new **long-term care beds** over the next five years and upgrade 15,000 older long-term care beds to provide more appropriate care to patients with complex health conditions. In addition to the over 6,000 new beds previously allocated, 1,157 new long-term care beds will immediately be allocated to 16 projects across the province.
- The Province will explore **revenue sharing**, including Northern communities in the mining, forestry, and aggregates sectors.
- Regarding the **Ontario Provincial Police**, the government will explore opportunities to “encourage workforce optimization, including vacancy

management, overtime and scheduling” to save \$30 million annually starting in 2019-20 without impacting front-line policing and community safety.

- The government will invest \$16.4 million over two years to create a province-wide strategy to help combat **gun and gang related crime**.

Changes affecting your Community

- The government will invest \$315 million over five years as part of its **Broadband and Cellular Strategy** which will be released later this year.
- The new CARE (Ontario Childcare Access and Relief from Expenses) tax credit would provide about 300,000 families with up to 75 per cent of their eligible **child care** expenses and allow families to access a broad range of child care options, including care in centres, homes and camps.
- Individual seniors with annual incomes of \$19,300 or less, or senior couples with combined annual incomes of less than \$32,300, will be able to receive **dental services** in public health units, community health centres and Aboriginal Health Access Centres across the province.
- The government is reviewing the forestry sector to develop a strategy that includes: challenges the industry currently faces; initiatives to encourage innovation and reduce red tape; and methods to promote made-in-Ontario wood products.
- The government will hold consultations to repeal the *Far North Act* and remove red tape on economic development projects like the **Ring of Fire**. Environmental assessment studies have been initiated for all-season access roads to the Ring of Fire.
- The province is proposing to develop an **immigration pilot initiative** to disperse the benefits of immigration across Ontario. The budget also proposes changes to the Ontario Immigrant Nominee Program aimed at modernizing the program to better address labour market shortages.
- **Energy conservation** and efficiency programs will be phased out saving up to \$442 million.
- A return to the default benefit limit of \$2 million for those who are catastrophically injured in an accident, after it was previously reduced to \$1 million in 2016.

AMO will continue to review the budget document and related bills and provide further updates and details as needed in the days ahead.

AMO Contact: Matthew Wilson, Senior Advisor, mwilson@amo.on.ca, 416-971-9856 extension 323.

*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.

Maralee Drake

From: Lewis Morgulis <Lewis.Morgulis@dcdsb.ca>
Sent: Thursday, April 25, 2019 11:57 AM
To: joshua.paul@ontario.ca; ablais@cscmonavenir.ca; ladouceurm@csviamonde.ca; contactus@ajax.ca; scassel@pickering.ca; dleroux@uxbridge.ca; mail@scugog.ca; Brock General; clerks@durham.ca; Anne OBrien; ctupe@bildgta.ca; Russel White; ffilippo@brookvalley.ca; Tiago Do Couto; dbaker@weirfoulds.com; Louise Foster; oksana@dbottero.com; daryl.keleher@altusgroup.com
Cc: paul.bloye@ontario.ca; Cynthia Clarke; Brad Teichman; Bob Camozzi; CAREY TROMBINO; CHRISTINE NANCEKIVELL
Subject: Durham Catholic District School Board EDC By-law, 2019
Attachments: DCDSB EDC ByLaw 04 15 2019.pdf

Date:	26/04/2019
Refer to:	Council
Meeting Date:	06/05/2019
Action:	Refer to
Notes:	FI-13/05/2019
Copies to:	

Good afternoon:

Please find attached a copy of the Durham Catholic District School Board's Education Development Charges By-law, effective May 1, 2019.

A copy of the EDC Pamphlet, including information for both the Durham District School Board (DDSB) and Durham Catholic District School Board (DCDSB,) was provided by the DDSB for your information. A copy of the joint Notice of Passing (DDSB and DCDSB) was faxed to you, as a requirement of the legislation. For your convenience a copy of the joint Notice of Passing is attached, for your information.

All of these documents are also available on the Board's website.

Best regards,

Mr. Lewis Morgulis LEED A.P
 Manager of Planning, Admissions and Partnerships
 Durham Catholic District School Board
 652 Rossland Road West
 Oshawa, ON L1J8M7
lewis.morgulis@dcdsb.ca | <http://dcdsb.ca>

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DURHAM CATHOLIC DISTRICT SCHOOL BOARD
EDUCATION DEVELOPMENT CHARGES BY-LAW, 2019

A by-law for the imposition of education development charges

WHEREAS section 257.54 (1) of the *Education Act* provides that a district school board may pass by-laws for the imposition of education development charges against land in its area of jurisdiction undergoing residential development if there is residential development in the area of jurisdiction of the district school board that would increase education land costs and the residential development requires one or more of the actions identified in section 257.54(2) of the *Education Act*;

AND WHEREAS the Durham Catholic District School Board has referred to the Minister of Education the following estimates for approval:

- (i) the total number of new school pupils; and
- (ii) the number of school sites used to determine the net education land costs;

which estimates the Minister of Education approved on April 12, 2019 in accordance with section 10 of Ontario Regulation 20/98;

AND WHEREAS the Durham Catholic District School Board has satisfied the conditions prescribed by section 10 of Ontario Regulation 20/98 in order for it to pass an education development charge by-law;

AND WHEREAS the Durham Catholic District School Board has conducted a review of its education development charge policies and held a public meeting on March 26, 2019, in accordance with section 257.60 of the *Education Act*;

AND WHEREAS the Durham Catholic District School Board has given a copy of the education development charge background study relating to this by-law to the Minister of Education and to each school board having jurisdiction within the area to which this by-law applies;

AND WHEREAS the Durham Catholic District School Board has given notice and held public meetings on March 26, 2019, and April 15, 2019, in accordance with section 257.63(1) of the *Education Act* and permitted any person who attended the public meetings to make representations in respect of the proposed education development charges;

AND WHEREAS the Durham Catholic District School Board has determined in accordance with section 257.63(3) of the *Education Act* that no additional public meeting is necessary in respect of this by-law;

NOW THEREFORE THE DURHAM CATHOLIC DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

- 2 -

PART I
APPLICATION

Defined Terms

1. In this by-law,
 - (a) "Act" means the *Education Act*, R.S.O. 1990, c.E.2, as amended, or a successor statute;
 - (b) "agricultural use" means lands, buildings or structures used, or designed or intended for use for the purpose of a *bona fide* farming operation including, but not limited to, animal husbandry, dairying, fallow, field crops, removal of sod, forestry, fruit farming, horticulture, market gardening, pasturage, poultry keeping and any other activities customarily carried on in the field of agriculture;
 - (c) "Board" means the Durham Catholic District School Board;
 - (d) "development" includes redevelopment;
 - (e) "dwelling unit" means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked townhouse and townhouse;
 - (f) "education land costs" means costs incurred or proposed to be incurred by the Board,
 - (i) to acquire land or an interest in land, including a leasehold interest, to be used by the Board to provide pupil accommodation;
 - (ii) to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation;
 - (iii) to prepare and distribute education development charge background studies as required under the Act;
 - (iv) as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and
 - (v) to undertake studies in connection with an acquisition referred to in paragraph (i).
 - (g) "education development charge" means charges imposed pursuant to this by-law in accordance with the Act;

- 3 -

- (h) "local board" means a local board as defined in the *Municipal Affairs Act*, other than a board defined in section 257.53(1) of the Act;
 - (i) "mixed use" means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;
 - (j) "non-residential use" means lands, buildings or structures or portions thereof used, or designed or intended for use for other than residential use, and includes, but is not limited to, an office, retail, industrial or institutional use;
 - (k) "*Planning Act*" means the *Planning Act*, R.S.O. 1990, c. P.13, as amended;
 - (l) "Region" means the Regional Municipality of Durham;
 - (m) "Regulation" means Ontario Regulation 20/98, as amended, made under the Act;
 - (n) "residential development" means lands, buildings or structures developed or to be developed for residential use.
 - (o) "residential use" means lands, buildings or structures used, or designed or intended for use as a dwelling unit or units, and shall include a residential use accessory to a non-residential use and the residential component of a mixed use or of an agricultural use;
2. In this by-law where reference is made to a statute or a section of a statute such reference is deemed to be a reference to any successor statute or section.

Lands Affected

3. (1) Subject to section 3(2), this by-law applies to all lands in the Region excluding lands in the Municipality of Clarington.
- (2) This by-law shall not apply to lands that are owned by and are used for the purposes of:
- (i) the Region or a local board thereof;
 - (ii) a municipality or a local board thereof;
 - (iii) a board as defined in section 257.53(1) of the Act;
 - (iv) a public hospital receiving aid under the *Public Hospitals Act*, R.S.O. 1990, c. P.40;
 - (v) a publicly-funded university, community college, college of applied arts and technology established under the *Ministry of Colleges and Universities Act* or a predecessor statute, or a private elementary or secondary school;

- 4 -

- (vi) a religious organization, but only when used and occupied as the principal residence of the clergy associated with the religious organization;
- (vii) a seminary of learning maintained for philanthropic, religious or educational purposes that is exempt from taxation under the *Assessment Act*, the whole profits from which are devoted or applied to such purposes.

Approvals for Development

4. (1) Education development charges shall be imposed against all lands, buildings or structures undergoing residential development if the development requires one or more of the following:
 - (a) the passing of a zoning by-law or of an amendment thereto under section 34 of the *Planning Act*;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (e) a consent under section 53 of the *Planning Act*;
 - (f) the approval of a description under section 9 of the *Condominium Act, 1998*, S.O. 1998, Chapter 19; or
 - (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure.
- (2) In respect of a particular development an education development charge will be collected once, but this does not prevent the application of this by-law to future development on the same property.
5. The Board has determined that the residential development of land to which this by-law applies increases education land costs.

Categories of Development and Uses of Land Subject to Education Development Charges

6. Subject to the provisions of this by-law, education development charges shall be imposed upon all categories of residential development.
7. Subject to the provisions of this by-law, education development charges shall be imposed upon all residential uses of land, buildings or structures.

PART II

EDUCATION DEVELOPMENT CHARGES

Residential Education Development Charges

8. Subject to the provisions of this by-law, an education development charge per dwelling unit shall be imposed upon the designated categories of residential development and the designated residential uses of land, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure. The education development charge per dwelling unit shall be in the following amounts for the periods set out below:
- (i) May 1, 2019 to April 30, 2020 - \$1,086.00;
 - (ii) May 1, 2020 to April 30, 2021 - \$1,386.00;
 - (iii) May 1, 2021 to April 30, 2022 - \$1,686.00;
 - (iv) May 1, 2022 to April 30, 2023 - \$1,986.00;
 - (v) May 1, 2023 to April 30, 2024 - \$2,286.00.

Exemptions from Residential Education Development Charges

9. (1) In this section,
- (i) gross floor area means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
 - (ii) other residential building means a residential building not in another class of residential building described in this section;
 - (iii) semi-detached or row dwelling means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;
 - (iv) single detached dwelling means a residential building consisting of one dwelling unit that is not attached to another building.
- (2) Subject to sections 9(3) and (4), education development charges shall not be imposed with respect to,
- (i) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;

- 6 -

- (ii) the creation of one or two additional dwelling units in an existing single detached dwelling; or
 - (iii) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.
- (3) Notwithstanding section 9(2)(b), education development charges shall be imposed in accordance with section 8 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the existing single detached dwelling.
- (4) Notwithstanding section 9(2)(c), education development charges shall be imposed in accordance with section 8 if the additional dwelling unit has a gross floor area greater than,
 - (i) in the case of a semi-detached or row dwelling, the gross floor area of the existing dwelling unit; or
 - (ii) in the case of any other residential building, the gross floor area of the smallest dwelling unit already contained in the residential building.
- (5) For the purposes of this section 9, an "additional dwelling unit" is a dwelling unit for which the application for the building permit for such additional dwelling unit is submitted no sooner than twelve months after the earliest of the dates on which any of the following events occurs:
 - (i) the issuance of a certificate of occupancy for the dwelling unit already in the building;
 - (ii) if no certificate of occupancy is issued by the area municipality, the occupancy of the dwelling unit already in the building, as established by proper evidence of such occupancy; or,
 - (iii) the delivery of the certificate of completion, pursuant to subsection 13(3) of the Ontario New Home Warranties Plan Act, R.S.O. 1990, c. O.31, for the dwelling unit already in the building.
- 10. (1) Education development charges under section 8 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.
- (2) Notwithstanding section 10(1), education development charges shall be imposed in accordance with section 8 if the building permit for the replacement dwelling unit is issued more than 2 years after,
 - (i) the date the former dwelling unit was destroyed or became uninhabitable; or

- 7 -

- (ii) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
- (3) Notwithstanding section 10(1), education development charges shall be imposed in accordance with section 8 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.

PART III

ADMINISTRATION

Payment of Education Development Charges

- 11. Education development charges are payable in full to the area municipality in which the development takes place on the date a building permit is issued in relation to a building or structure on land to which this education development charge by-law applies.
- 12. The treasurer of the Board shall establish and maintain an educational development charge account in accordance with the Act, the Regulation and this by-law.

Payment by Services

- 13. Notwithstanding the payments required under section 11, and subject to section 257.84 of the Act, the Board may, by agreement, permit an owner to provide land for pupil accommodation in lieu of the payment of all or a part of the education development charges.

Collection of Unpaid Education Development Charges

- 14. Section 349 of the *Municipal Act, 2001* applies with necessary modifications with respect to an education development charge or any part of it that remains unpaid after it is payable.

Date By-law In Force

- 15. This by-law shall come into force on May 1, 2019.

Date By-law Expires

- 16. This by-law shall expire five years after the date it comes into force, unless it is repealed at an earlier date.

Repeal

- 17. The Durham Catholic District School Board Education Development Charges By-law No. 5 (2014) is repealed on the day this by-law comes into force.

Severability

18. In the event any provision, or part thereof, of this by-law is found by a court of competent jurisdiction to be *ultra vires*, such provision, or part thereof, shall be deemed to be severed, and the remaining portion of such provision and all other provisions of this by-law shall remain in full force and effect.

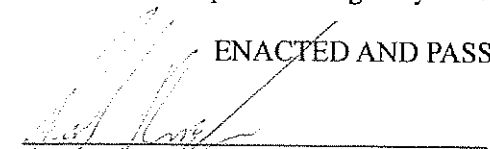
Interpretation

19. Nothing in this by-law shall be construed so as to commit or require the Board to authorize or proceed with any capital project at any time.

Short Title

20. This by-law may be cited as the Durham Catholic District School Board Education Development Charges By-Law No. 6 (2019).

ENACTED AND PASSED this 15th day of April, 2019.



Chairperson



Director of Education and Secretary

Communications Referred Directly



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

April 30, 2019

To: Heads of Council
All Ontario Municipalities

From: Dan Mathieson
Chair, MPAC Board of Directors

Date:	01/05/2019
Refer to:	Finance
Meeting Date:	13/05/2019
Action:	Rec & File
Notes:	
Copies to:	

Subject: 2018 Annual Report

The Municipal Property Assessment Corporation's (MPAC) 2018 Annual Report is available for your information.

This document has been prepared as required by the *Municipal Property Assessment Corporation Act*. The report is also being provided to the Premier, Minister of Finance, Members of Provincial Parliament and the Association of Municipalities of Ontario.

Our Annual Report provides an overview of our operational and financial performance over the year including highlights of our 2017-2020 Strategic Plan.

Should you have any questions regarding the report, please do not hesitate to contact me at 519 271-0250, extension 234 or Nicole McNeill, President and Chief Administrative Officer, at 905 837-6166.

If you would like a detailed copy of MPAC's Financial Statements for the Year Ended December 31, 2018, please contact Mary Meffe, Vice-President, Corporate and Information Services and Chief Financial Officer, at 289 539-0306.

Yours truly,

Dan Mathieson
Chair, MPAC Board of Directors

Attachment

Copy Municipal Chief Administrative Officers and Clerks
Nicole McNeill, President and Chief Administrative Officer, MPAC
Mary Meffe, Vice-President, Corporate and Information Services and Chief Financial Officer,
MPAC



2018 ANNUAL REPORT



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



We are the people behind property assessment.

We are professional assessment experts who understand local communities.

We are neighbours, taxpayers and property owners too.

We take pride in working with you to build the communities we live in.

2018 ANNUAL REPORT

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EXECUTIVE MANAGEMENT GROUP

CONTACT US



COMPLIANCE STATEMENT

In keeping with the reporting requirements under the *Municipal Property Assessment Corporation Act*, the Corporation has complied with any policies, procedures and standards established by the Minister under Section 10, and with the process established regarding the development and implementation of quality service standards by the Quality Service Commissioner.

Ontario's Property Assessment and Taxation System



1 MPAC: Provides property assessments for all properties in Ontario.

2 MUNICIPALITIES: Determine revenue requirements, set municipal tax rates and collect property taxes to pay for municipal services.*



- Police & fire protection
- Waste management
- Roads, sidewalks & public transit
- Municipal parks & recreational facilities
- Education taxes are also collected for school boards

3 GOVERNMENT OF ONTARIO: Establishes the province's assessment and taxation laws and determines the education tax rates.

4 PROPERTY OWNERS: Pay property taxes which pay for services in the community. You also pay education taxes that help fund elementary and secondary schools in Ontario.



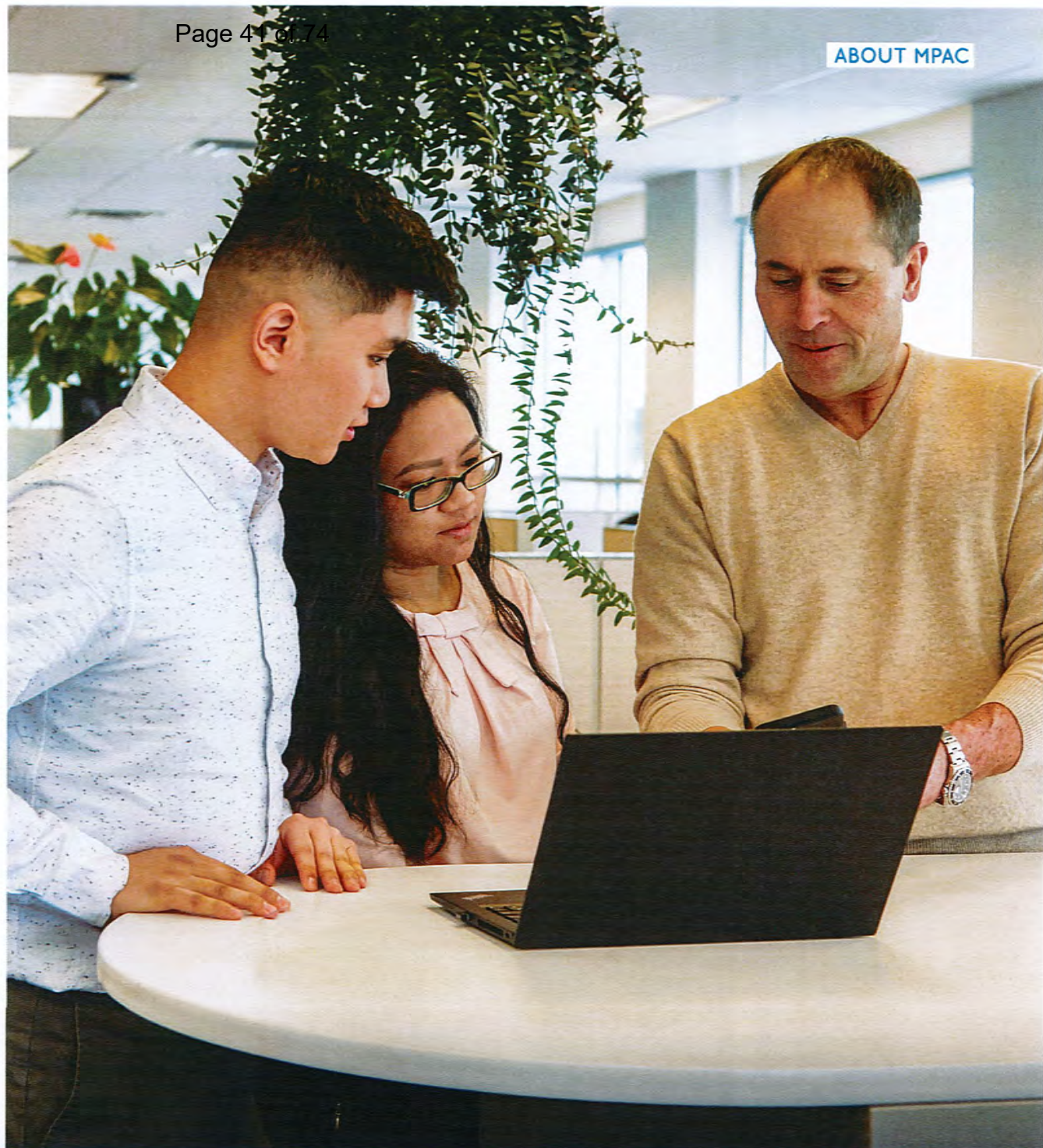
*Provincial Land Tax and levies by local boards are collected in unincorporated areas and contribute toward important services.

About Us

MPAC stands for **Municipal Property Assessment Corporation**, and our assessments provide the foundation that municipalities use to base the property taxes needed to pay for the services we use every day.

As an independent, not for profit corporation, our assessments follow the *Assessment Act* and other legislation and regulations set by the Government of Ontario. We have a Board of Directors made up of provincial, municipal and taxpayer representatives.

We take our role seriously because we are neighbours, taxpayers and property owners too.



We are
1,700+ employees
across Ontario

Responsible for
assessing more than
5 million properties in Ontario

Representing
\$2.78 trillion in
property value

Our Role

MPAC is responsible for assessing more than 5 million properties in Ontario, representing \$2.78 trillion in property value.

We assess all types of property, including residential, business and farms. Our MPAC team is made up of assessment experts who understand local communities and use approaches that meet international appraisal standards for accuracy.

In addition to our assessment services, we are responsible for providing municipalities with a Preliminary List of Electors, which is used by municipal clerks to finalize the Voters' List for municipal and school board elections.

We are the largest assessment jurisdiction in North America and a leader in the assessment industry.





Providing transparent insights and responsive services helps municipalities and property owners understand their assessed values.

Message from the President and Chief Administrative Officer



Nicole McNeill

I've been honoured to serve as MPAC's President and Chief Administrative Officer for the greater part of 2018, and lead the organization through a foundational phase of our Strategic Plan.

Municipalities, property owners and the Province use our assessment data in a number of ways. For example, property taxes that fund local priorities and education are based on MPAC assessments. In support of tax bases in 2018 we captured \$38.4 billion in new assessment, a new record for MPAC and an increase of more than 50% since 2009.

We want communities to have confidence in the quality of our

property assessments. This involves providing transparent insights and responsive services that help municipalities and property owners understand their assessed values.

Our assessments continue to meet assessment-industry standards. Where there are questions or issues with an assessment, we want those to be identified and corrected as efficiently as possible. In 2018, less than 1% of property owners in the province appealed their assessment.

So that we can continue to increase the quality and responsiveness of our services, during the year we

completed key frameworks from our Strategic Plan in the areas of human resources, learning and development, stakeholder engagement and information technology. These frameworks support our staff in delivering on our goal to be a trusted partner and service provider.

Looking ahead, preparations for the 2020 Assessment Update are well underway. With the valuation date of January 1, 2019 now behind us, I look forward to sharing preliminary market insights and further details on our plans to engage stakeholders during the development of assessments for the 2021-2024 taxation years.



It's the dedication, professionalism and expertise of our people that makes us a leader in the assessment industry.

Message from the Board Chair



Dan Mathieson

It's been an exciting year of transformation at MPAC. In 2018, we welcomed Nicole McNeill as President and Chief Administrative Officer. We negotiated a new collective agreement and launched a comprehensive human resources plan. We also implemented an appeals strategy to manage the transition to new Assessment Review Board rules.

Through this period of positive change, the 2017–2020 Strategic Plan guided our decisions, helping us map the most direct path towards our strategic outcomes. We have made significant progress and now that we're at the

midpoint of the Strategic Plan, we will review what we've accomplished, what's left to do, and whether we need to fine-tune our approach.

At MPAC we are accountable to our stakeholders and we take this responsibility seriously. Achieving the service levels our municipal partners identified for our Service Level Agreement (SLA) is one of our highest priorities. In 2018, the first full year of SLA reporting, we met 91% of service levels. We also launched an SLA reporting tool in Municipal Connect to further support collaboration with municipalities.

As we begin 2019, MPAC is stronger than ever. We continue to enhance our operational efficiency so we can deliver even better value for money to the municipalities and property owners who count on our assessments. In that effort, I would like to thank our employees. It's the dedication, professionalism and expertise of our people that makes us a leader in the assessment industry. They are the reason we can create value together.

Property Assessment Update Cycle

Every four years, the MPAC team updates the assessment for every property in the province. **The last time we did a province-wide assessment update in Ontario was in 2016. The next time will be in 2020.**

In between Assessment Updates, we are responsible for maintaining our records. That means we will update your assessment if there is a physical change to the property, ownership changes, and/or a classification change. When it's complete we will send you a copy of your assessment and we will share the changes with your municipality.

Your municipality receives an updated assessment roll at the end of each year which is used to help calculate property taxes.

If your property value increased, the increase is phased in within the four-year cycle. **Any decrease in value is applied immediately.**



Board of Directors

MPAC is directly accountable to the public through its 13-member Board of Directors appointed by the Minister of Finance.

MUNICIPAL REPRESENTATIVES



Janice Baker
City Manager and Chief Administrative Officer, City of Mississauga



Keith Hobbs
Mayor, City of Thunder Bay



Ken Hughes
Auditor General, City of Ottawa



Dan Mathieson
(Chair)
Mayor, City of Stratford



Roberto Rossini
(Retired) Deputy City Manager & Chief Financial Officer, City of Toronto



Walter Sendzik
Mayor, City of St. Catharines



Mary Smith
Mayor, Township of Selwyn and Deputy Warden, County of Peterborough

TAXPAYER REPRESENTATIVES



Alf Chaiton
President, Tweedsmuir Green Power Group



Lesley Gallinger
Vice-President of Corporate Services and Chief Financial Officer, Electrical Safety Authority



Bev Hodgson
Barrister and Solicitor, Owner, Bev Hodgson Law



Don Redmond
Sales Representative, Royal LePage In Touch Realty Inc.



Roozbeh Farhadi
Project Manager, Design and Implementation, Scotiabank



David P. Settingington
(Vice-Chair)
Member of Chartered Professional Accountants, (CPA) Ontario and CPA Canada

PROVINCIAL REPRESENTATIVES

Board Committees

Our Board of Directors provides governance and organizational oversight to ensure MPAC's overall direction, accountability and efficiency.

AUDIT COMMITTEE

The Audit Committee oversees MPAC's financial statements and financial reporting processes. The Committee also ensures the integrity of MPAC's internal control framework and information systems, internal and external auditor performance, enterprise risk assessment and critical legal and litigation activity.

CHAIR:

David P. Settingington

MEMBERS:

Lesley Gallinger
Ken Hughes
Dan Mathieson
Roberto Rossini
Walter Sendzik

GOVERNANCE AND HUMAN RESOURCES COMMITTEE

The Governance and Human Resources Committee oversees governance issues that affect MPAC. The Committee ensures the organization has appropriate governance processes, Board and Committee structures and the information required for effective oversight and direction.

CHAIR:

Mary Smith

MEMBERS:

Alf Chaiton
Keith Hobbs
Bev Hodgson
Dan Mathieson
David P. Settingington

QUALITY ASSURANCE COMMITTEE

The Quality Assurance Committee oversees MPAC's operations to promote a culture of quality throughout the organization. The Committee advises the Board of Directors of any concerns related to MPAC's core business of assessment, quality-related risks and internal controls. The Committee also provides oversight to the Quality Service Commissioner.

CHAIR:

Bev Hodgson

MEMBERS:

Alf Chaiton
Roosbeh Farhadi
Lesley Gallinger
Keith Hobbs
Dan Mathieson
Don Redmond
Walter Sendzik
David P. Settingington
Mary Smith

The Board of Directors thanks **Alf Chaiton, Keith Hobbs and Mary Smith** whose terms ended in 2018.

Funding

We are funded by municipalities. The amounts collected are invested into our operations so we can provide quality services now and in the future.

To help deliver on the 2017-2020 strategic outcomes, our Board of Directors approved a 2.65% municipal levy in 2018. We invested in the talent, staffing and operations required to deliver the new Service Level Agreement (SLA), support the new Assessment Review Board (ARB) appeals process, and improve the products and services we provide to our municipal partners and property owners of Ontario everyday.

KEY AREAS OF FOCUS:



Invest in our core operations to deliver the new SLA. The jointly developed SLA establishes fair, meaningful and achievable performance standards for the assessment services that municipalities and taxpayers rely on most.



Support the new ARB process, including a strategy to eliminate backlogs and complete appeals within the assessment cycle.



Deliver ongoing disclosure initiatives, pre-roll discussions and engagement activities.



Optimize our assessment programs and platforms to provide consistent and quality data.



Continue to build our pool of accredited valuation professionals.



FUNDING FORMULA

The levy amount for each municipality is determined by the levy formula in the *Municipal Property Assessment Corporation Act*. MPAC's funding is divided among municipalities and taxing authorities to reflect their proportionate share of the total assessed values and property counts in the province.

To calculate the required payment for MPAC's services, we take into consideration things like the cost of operations, capital spending and reserve requirements, and offset these costs with other sources of funding, such as revenue from business development and investment income. The net amount is the municipal levy. To read more about business development, **go to page 20**.

2017-2020 Strategic Plan

MPAC's 2017-2020 Strategic Plan was approved by our Board of Directors in 2017.

The plan outlines five strategic outcomes that build on the success of the 2016 Assessment Update and the transformative change the organization made over the last four years. The plan also reflects feedback from property owners, municipal partners, industry groups and employees.

Our goal is clear—create customer-focused connections with each other and with stakeholders, so we can effectively deliver on our commitment to communities.

THE 2017-2020 STRATEGIC PLAN WILL HELP US GET THERE.



Our goal is clear—create customer-focused connections with each other and with stakeholders, so we can effectively deliver on our commitment to communities.

5 Strategic Outcomes

→ INVEST IN OUR PEOPLE

→ FOCUS ON OPERATIONAL EXCELLENCE, EFFICIENCY AND OPERATIONS

→ BUILD OUR CUSTOMER AND STAKEHOLDER RELATIONSHIPS

→ DELIVER QUALITY, TRACEABLE ASSESSMENTS

→ EXPAND BUSINESS DEVELOPMENT

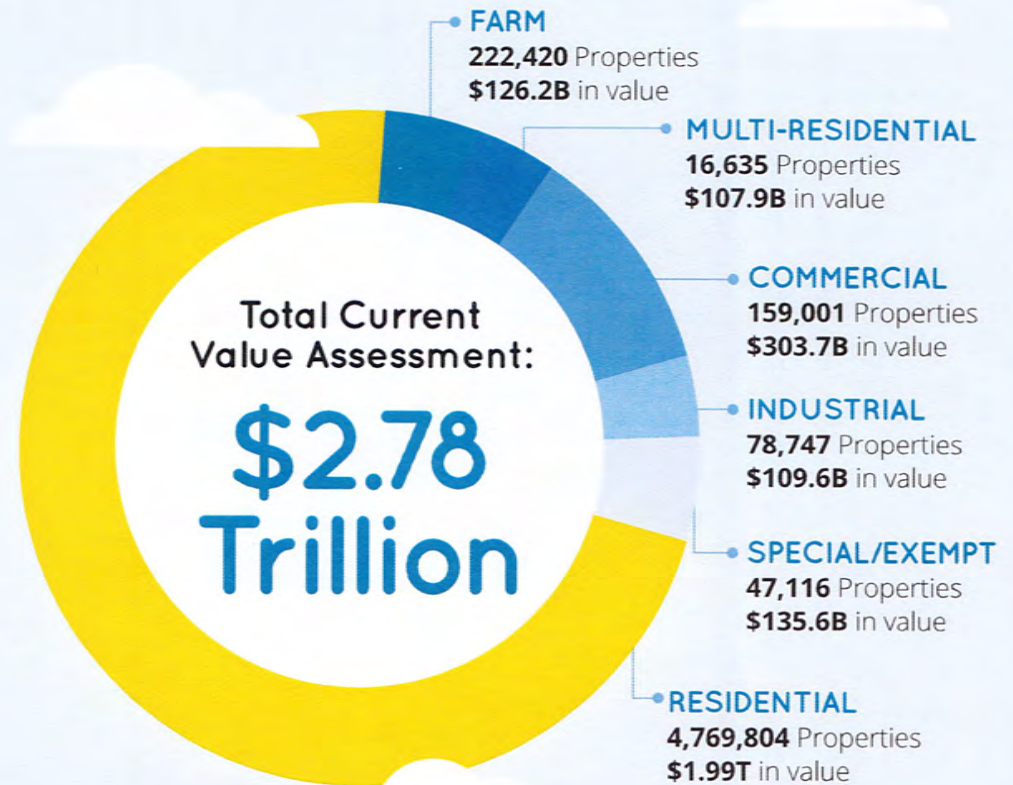
Total number of properties on the Assessment Roll:
 5,293,723 – an increase of 58,699 from 2017.

2018 Assessment Roll

Every year we deliver an assessment roll to municipalities and the Province of Ontario to support the calculation of property and education taxes.

While 2018 is not a province-wide Assessment Update year, we continue to review properties and update property information on a regular basis to reflect changes that have occurred throughout the year in order to return an accurate assessment roll annually.

In November, we mailed more than 800,000 Property Assessment Notices to property owners reflecting changes in assessment that have taken place over the last year.

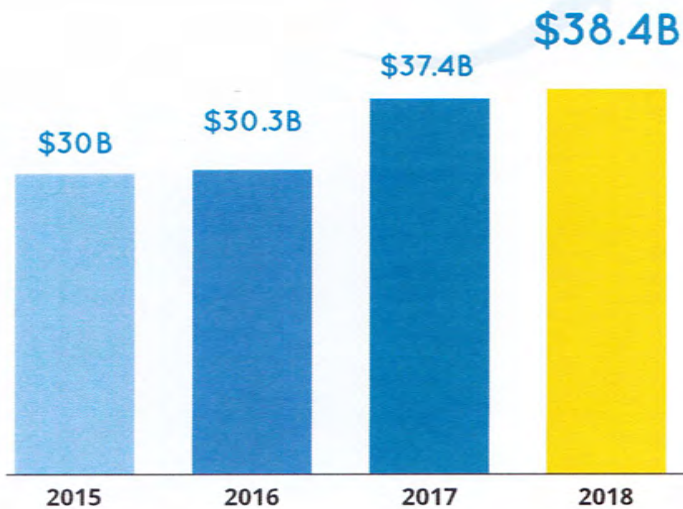


New Assessment

In 2018, we captured **\$38.4 billion** in new assessment.

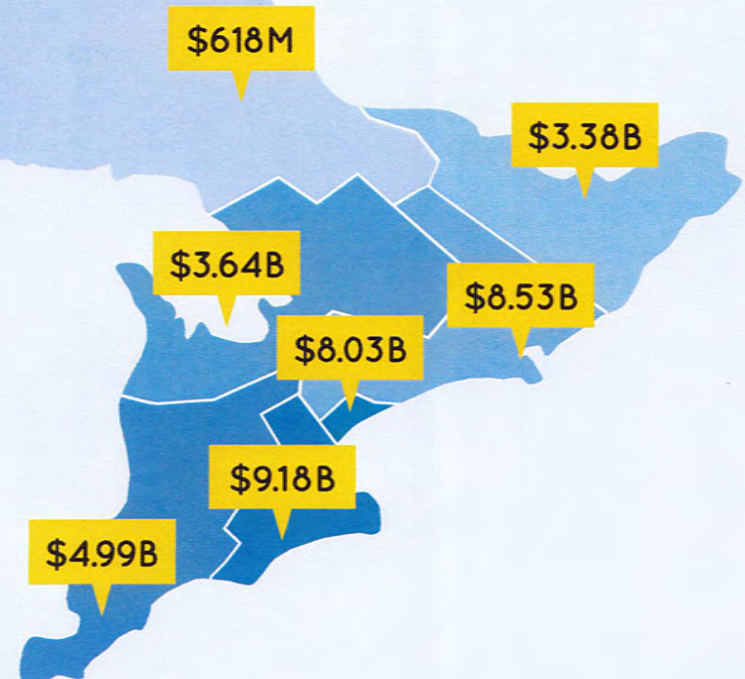
New assessment refers to new construction and/or additions to existing property that have not been assessed by MPAC and it is a key source of revenue for municipalities. Year over year, the assessment base continues to grow for our municipalities.

In 2018, MPAC assessed approximately 44,000 new residential units, 2,000 new commercial buildings and 70 new industrial units across Ontario. Almost 70% of this new assessment was in the Greater Golden Horseshoe.



\$38.4 Billion

Added in new assessment



Indicators of Assessment Quality

Requests for Reconsideration (RfR) and appeals are key indicators of assessment quality and property owners' acceptance of their assessment.

The chart shows the number of RfRs and appeals that were completed in each calendar year, regardless of the assessment roll(s) in question. In many cases when an appeal is complete, it addresses multiple tax years.

2018 MILESTONES



Over **209,300** sales investigations were completed



25,228 RfRs completed



53.9% of RfRs received a change resulting in a **0.05%** reduction to the assessment base

Legislated Valuation Date	JANUARY 1, 2012						JANUARY 1, 2016			
	2014		2015		2016		2017		2018	
Property Tax Year	Properties	Reduction	Properties	Reduction	Properties	Reduction	Properties	Reduction	Properties	Reduction
Requests for Reconsideration	33,867	\$2.02B	29,331	\$1.4B	41,003	\$1.93B	78,293	\$4.28B	25,228	\$1.27B
Appeals	23,038	\$6.97B	38,532	\$12.1B	45,960	\$17.89B	24,106	\$17.74B	17,978	\$5.26B
TOTAL	56,905	\$8.99B	51,212	\$13.5B	86,963	\$19.83B	102,399	\$22.02B	43,206	\$6.53B
Percentage of all Properties	1.14%		1.0%		1.70%		1.98%		0.83%	
Percentage of Total Investment		0.41%		0.60%		0.87%		0.91%		0.25%

*Every property taxpayer in the province received an updated property assessment from MPAC in 2016. The subsequent RfRs and ARB appeals for the 2018 property tax year were submitted based on these province-wide Assessment Updates. In between province-wide updates, MPAC sends Notices to property taxpayers to reflect changes within the four-year assessment cycle.

Enumeration

The work done in support of the 2018 municipal and school board elections exemplifies our commitment to improving the products and services delivered to stakeholders and **demonstrates the progress made to transform relationships into partnerships.**

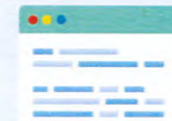
Throughout the year, we partnered with a variety of stakeholders using all available resources to ensure the Preliminary List of Electors was as up-to-date and accurate as possible.

Promotional materials were shared with our municipal and school board partners to build awareness of voterlookup.ca. MPAC, Elections Canada and Elections Ontario engaged in three-way cross-promotion of each level of government's online elector services. We launched an extensive social media campaign targeted at first time voters, millennials, tenants, retirees and professionals. Voterlookup.ca inserts were also included in over 70,000 Property Assessment Notices and shared at property inspections from May to August.

In 2018 we launched voterlookup.ca, an online self-service enumeration tool where potential electors could confirm and/or update their information.

IMPROVING ENUMERATION DATA

More than **235,500** voterlookup.ca searches/confirmations, including over **45,400** elector updates.



Over **700,000** changes through data-matching with the National Register of Electors and Permanent Register of Electors for Ontario.



More than **511,000** address updates applied as per Canada Post standards



Over **833,700** duplicate elector names suppressed



Over **176,000** deceased persons suppressed based on the Ministry of Government Services data.



Strengthening Relationships

We provide more than just assessments. We also provide a range of services and opportunities to help municipalities and property owners understand their assessments.

ENHANCING THE MUNICIPAL EXPERIENCE

Since its launch, Municipal Connect has become the primary source of assessment-related information. With added functionality and access to assessment products and people data, Municipal Connect is a one-stop shop for all municipalities in Ontario.

SERVICE LEVEL AGREEMENT

The Service Level Agreement (SLA) is a two-way promise that clearly outlines our accountability framework and partnership with municipalities.

The agreement was implemented in 2017, and the end of 2018 marked a full year of measuring against our service levels.

In 2018, we also launched the SLA Reporting Tool in Municipal Connect to offer an at-a-glance snapshot to guide discussions around SLA objectives, help improve service delivery and promote shared accountability.

At the end of our first year, MPAC is happy to report that we have met 91% of all service levels and worked closely with municipalities to resolve issues when service levels were not met.



At the end of our first year, MPAC is happy to report that we have met **91% of all service levels**



3,000
visits per month on
Municipal Connect



88%
of municipalities
accessed the SLA
Reporting Tool



409
municipal
training sessions
were held in 2018



6,177
total users on
Municipal Connect
since its launch
in 2016

INDUSTRY AND MUNICIPAL LIAISON GROUPS

Our liaison groups bring municipalities, key industry representatives and MPAC together, setting the foundation for greater engagement and partnership.

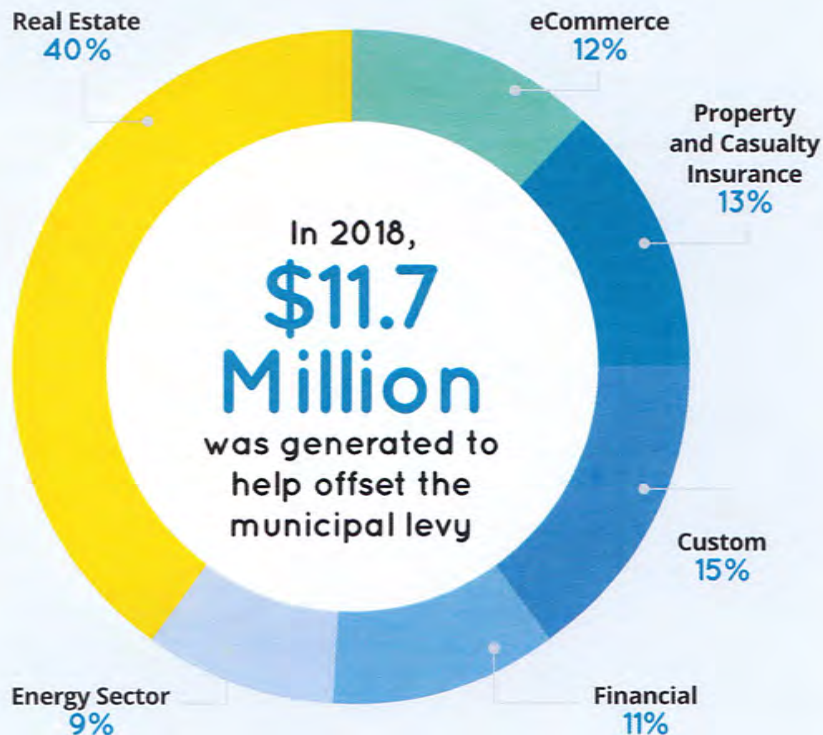
Our approach helps facilitate open and ongoing discussions about specific issues of interest pertaining to property assessment in Ontario.

Each meeting includes dialogue about topics of common interest that help improve assessment update activities, products and services, as well as policy and legislative changes. We continue to partner with municipalities and industry groups to deliver value and improved service to all of our stakeholders.



Business Development

The data we collect from our assessments helps more than just property owners and municipalities. It's also used by banks, insurance companies, the real estate industry and other jurisdictions across Canada. **The revenue generated from this line of business, helps offset municipal funding.**



Since 2001, more than **\$100 million** in revenue has been generated, reducing costs for assessment services to municipalities across Ontario.

First Nations: Property assessment from the ground up

In 2016, MPAC partnered with the Chippewas of Kettle and Stony Point First Nation and the First Nations Tax Commission (FNTC) to build a property assessment and taxation system from the ground up – a first for Ontario. Powered by MPAC’s proprietary, cloud-based valuation engine known as VaaS (Valuation as a Service) and the hands-on support of our assessment experts, **the delivery of a first-ever assessment roll to an Ontario First Nation marked an important milestone for the local community and for MPAC.**

NEW PARTNERSHIPS IN 2018

Based on the success of Kettle and Stony Point and continued work with the FNTC, we were offered the opportunity to expand our valuation services, under fee-for-service agreements, to other communities including, Wasauksing First Nation and the Chippewas of Georgina Island First Nation.

BENEFITS BEYOND THE ROLL

Similar to the rest of Ontario, these First Nations communities now have a revenue model that promotes the fair distribution of property taxes. Through property taxes, they have the ability to provide improved water and sewer services, fire and police protection, waste management, road and

lighting maintenance, and recreational and cultural facilities.

WHAT'S NEXT?

The successful delivery of a stable assessment roll to two more First Nations communities is an important achievement for Business Development. "It's been an honour to work in partnership with the FNTC and the First Nations," says Chris Fusco, Director of Real Estate and Strategic Accounts, Business Development. "The work being done on this project using VaaS is a catalyst for business development at MPAC – and our pursuit of new opportunities in other jurisdictions across Ontario."



I am pleased to see more First Nations in Ontario reassert their tax jurisdiction. In that regard, there is no question that MPAC has played a significant role. By instilling confidence and reliability in property assessments, they have helped make the transition easier.

– Chief Commissioner **C.T. Manny Jules**, First Nations Tax Commission

Financial Highlights

STATEMENT OF FINANCIAL POSITION		
(in thousands of dollars)	2018	2017
ASSETS		
Current Assets	19,802	25,663
Non-Current Assets	98,490	87,185
TOTAL ASSETS	118,292	112,848
LIABILITIES		
Current Liabilities	27,401	26,068
Non-Current Liabilities	36,741	38,788
TOTAL LIABILITIES	64,142	64,856
NET ASSETS		
Unrestricted Funds	5,272	6,230
Reserve Funds	38,268	29,773
Invested in Capital and Intangible Assets	10,610	11,989
TOTAL NET ASSETS	54,150	47,992
TOTAL LIABILITIES AND NET ASSETS	118,292	112,848

OPERATIONS

Financial Highlights

STATEMENT OF OPERATIONS		
(in thousands of dollars)	2018	2017
REVENUE		
Municipal	206,573	201,240
Other Income	18,750	20,289
Interest and Dividend Income	4,062	2,267
TOTAL REVENUE	229,385	223,796
EXPENSES		
Salaries and Benefits	173,647	163,188
Professional Services	14,167	15,181
Information Technology	11,464	10,168
Facilities	9,708	10,207
General and Administrative	6,798	7,131
Amortization of Capital and Intangible Assets	4,131	5,638
Royalties	3,220	6,594
Gain on Disposal of Capital Assets	(484)	(49)
TOTAL EXPENSES	222,651	218,058
Excess of Revenue Over Expenses for the Year Before Changes in Fair Value of Investments	6,734	5,738
Changes in Fair Value of Investments	(4,435)	946
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	2,299	6,684

STATEMENT OF CHANGES IN NET ASSETS		
(in thousands of dollars)	2018	2017
Net Assets – Beginning of Year	47,992	45,179
Excess of Revenue Over Expenses for the Year	2,299	6,684
Net Actuarial Gain (Loss) on Employee Future Benefits	3,859	(3,871)
NET ASSETS – END OF YEAR	54,150	47,992

NOTES FOR THE FINANCIAL SUMMARY

It is suggested the financial highlights be reviewed along with the 2018 Audited Financial Statements and Notes to the Statements, which have received an unqualified opinion from MPAC's external auditors. The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Reserve Funds

The Reserve Funds consist of the Board Appropriated Working Fund, Reserve for Enumeration, and the Reserve for the Assessment Update.

The Board Appropriated Working Fund is set aside by the Board of Directors of MPAC, in accordance with MPAC's

reserve strategy for contingencies and funding for identified one-time expenditures. The Reserve for Enumeration was established to fund costs associated with the preparation of Preliminary List of Electors for municipal and school board elections. The Corporation will draw down the balance as expenses are incurred.

The Reserve for the Assessment Update was established to fund the costs associated with the Assessment Update. The Corporation contributes amounts to these reserves annually. The Reserve for the Assessment Update will draw down on the balance as expenses are incurred. The next province-wide Assessment Update will occur in 2020.

Corporate focus, local effort

We are committed to building communities across Ontario and giving back through both environmental and social responsibility initiatives. From green buildings and eco-friendly vehicles to fundraising and community involvement, MPAC's assessment professionals are dedicated to making a positive difference in the communities where we live and work.

IN 2018, MPAC EMPLOYEES:

Raised over **\$14,000** and collected over **10,000** items for donation to food banks across the province.



Through Jeans Day collections, local office donations and more, we sponsored local initiatives across Ontario resulting in over **\$12,500** raised for various community-based causes and charities.



In 2018, we raised over **\$14,000** and collected **10,000** items for food bank donations.



WE ARE ALL ONE TEAM #HumboldtStrong

MPAC joined thousands across the country to participate in **Jersey Day** on April 12, 2018. Employees across the province hosted potluck lunches and collected over \$700 in donations in support of the victims and families impacted by the tragedy in Humboldt, Saskatchewan.

Environmental Responsibility

REDUCING OUR CARBON FOOTPRINT

Diverting waste: We work with partners on environmentally-responsible decommissioning projects and paper shredding programs that help save landfill space and preserve valuable resources. In 2018, MPAC securely shredded and recycled **57,534 kilos** of paper, saving:

- close to **144,000** Kilowatt hours of electricity
- **1,064** trees
- **242** cubic metres of landfill space

Reducing waste: We continue to transform our business processes to focus on waste reduction and environmental performance. This year, we introduced a centralized waste program to our Pickering office which will also be implemented in all of our other new office spaces that we are converting to **Workplace 2.0**.



DRIVING TOWARDS A CLEANER FUTURE

➔ **196** fuel-efficient vehicles with **35** additional hybrid vehicles added to our fleet in 2018.

➔ For the **sixth consecutive year** MPAC was recognized for providing greener commuting options to employees. In 2018, we received the Smart Commute Workplace Gold designation.



➔ **LOOKING AHEAD:** Hybrid vehicles will comprise **55%** of our corporate vehicle fleet by **December 2019**.



Employees hit the streets for a quick spring cleanup in communities across the province. The team in Thunder Bay (pictured) collected eight bags of garbage and one bag of recycling in only 20 minutes!

Since 2012, 30% of office space has been converted to **Workplace 2.0**. In 2018, our Trenton office was converted to align with federal Workplace 2.0 standards:

- flexible workspaces
- mobile technology
- better use of space
- sustainable design principles

and adoption of alternate work arrangements, MPAC continues to be a leader in providing flexible workspaces.

Benefits:

- improved employee engagement
- increased productivity
- optimized real estate footprint

MPAC's **Facilities Renewal Plan** remains on track through ongoing review of space requirements across the province. We continue to uncover opportunities to reduce costs while improving service delivery. The nature of work is changing and through new space design, mobile technology

In 2018, we realized over **3,956 square feet** in space-savings

Total number of MPAC locations converted to Workplace 2.0 Standards: **13**

Executive Management Group

Nicole McNeill

President and
Chief Administrative Officer

Carmelo Lipsi, M.I.M.A.

Vice-President,
Valuation & Customer Relations
and Chief Operating Officer

Greg Martino, M.I.M.A.

Vice-President, Valuation &
Assessment Standards and
Chief Valuation and Standards Officer

Carla Y. Nell, A.I.M.A.

Vice-President,
Municipal & Stakeholder Relations

Mary Meffe

Vice-President, Corporate & Information
Services and Chief Financial Officer

Don Leblond

Vice-President and
Chief Strategy Officer,
Governance and Strategy

Linda Hall

Vice-President,
Strategic Communications
& Marketing

Rose McLean, M.I.M.A.

Vice-President, Legal,
Policy & Compliance

Sujit Jagdev

Vice-President and Chief Information
and Technology Officer

Lucy Foster

Executive Director,
Board Governance

Antoni Wisniowski

President,
Business Development

Lee Taylor

Vice-President,
Canadian Business Development

Zahir Manek

Vice-President,
International Business Development



CUSTOMER CONTACT CENTRE

Toll Free 1 866 296-6722
TTY 1 877 889-6722
Monday to Friday – 8 a.m. to 5 p.m.

HEAD OFFICE

1340 Pickering Parkway, Suite 101
Pickering, ON L1V 0C4
905 837-6200
Toll Free 1 877 635-6722

ONLINE

mpac.ca

aboutmyproperty.ca

propertyline.ca



If you have accessibility needs,
please let our representatives
know how we can assist you.

MPAC OFFICES

Barrie

65 Cedar Pointe Drive, Unit 800
Barrie ON L4N 5R7

Brockville

108 Waltham Road, Unit A
PO Box 280
Brockville ON K6V 5V5

Cornwall

705 Cotton Mill Street, Unit 112
Cornwall ON K6H 7K7

Dryden

40 Earl Avenue
Dryden ON P8N 1X5

Durham

1340 Pickering Parkway,
Suite 101
Pickering ON L1V 0C4

Fort Frances

281 Second Street East, Suite C
Fort Frances ON P9A 1M7

Hamilton

659 Upper James Street,
Suite 201
Hamilton ON L9C 5R8

Kenora

60 14th St North, Suite 204
Kenora ON P9N 4M9

Kingston

644 Dalton Avenue
Kingston ON K7M 8N7

Kitchener

4271 King Street East,
Suite 100
Kitchener ON N2P 2E9

London

Westmount Shopping Centre
Upper Level, Unit 252
785 Wonderland Road South
London ON N6K 1M6

Mississauga

6745 Century Avenue, Suite 1
Mississauga ON L5N 8C9

Muskoka-Parry Sound

1100A Muskoka Road South
Unit 2, Gravenhurst ON P1P 1K9

North Bay

1500 Fisher Street, Suite 205
North Bay ON P1B 2H3

Ottawa

1420 Blair Place, Suite 800
Ottawa, ON K1J 9L8

Owen Sound

945 3rd Avenue East, Suite 212
Owen Sound ON N4K 2K8

Pembroke

141 Lake Street
Pembroke ON K8A 5L8

Peterborough

1477 Lansdowne Street West
Peterborough ON K9J 7M3

Richmond Hill

100 Via Renzo Drive, Suite 302
Richmond Hill ON L4S 0B8

Sarnia

1401 Michigan Avenue, Unit 1
Sarnia ON N7S 0B1

Sault Ste. Marie

428 Pim Street
Sault Ste. Marie ON P6B 2V1

Sudbury

1730 Regent Street, Suite 1
Sudbury ON P3E 3Z8

Thunder Bay

1001 William Street
PO Box 10578 Station P
Thunder Bay ON P7B 6T9

Timmins

11 Rea Street North
Timmins ON P4N 4Z5

Toronto

5775 Yonge Street, Suite 1500
Toronto ON M2M 4J1

Trenton

17468 Hwy-2
Trenton ON K8V 5P7

Windsor-Essex

1695 Manning Road, Unit 195
Tecumseh ON N8N 2L9



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Maralee Drake

From: CAREY TROMBINO <carey.trombino@ddsb.ca>
Sent: Friday, May 03, 2019 2:22 PM
To: clerks@whitby.ca; dleroux@uxbridge.ca; mail@scugog.ca; Brock General; service@oshawa.ca; nbest@pickering.ca; Rourke, Heather; Lindsay Burnett; mbarrett@uxbridge.ca; precoord@whitby.ca; Sarah Hanson; npincombe@whitby.ca; Arlene Smith; harrisc@whitby.ca; Laura Barta; vvanbeusekom@oshawa.ca; edanglli@oshawa.ca; smithd@whitby.ca; hessj@whitby.ca
Cc: CHRISTINE NANCEKIVELL; Lewis.Morgulis@dcdsb.ca; 'Jody Dale (jody.dale@dcdsb.ca)'
Subject: DDSB and DDSB EDC Rate Increase to Be Collected as of May 1, 2019

Good afternoon,

Further to previous updates regarding the May 1, 2019 updated DDSB and DCDSB EDC By-laws, the following is provided for your information and implementation.

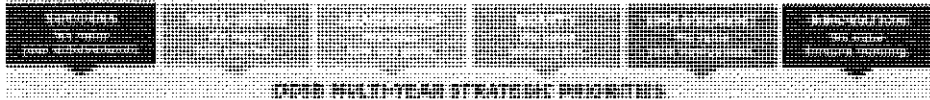
Please be advised that based upon legal advice and interpretation of the Boards' EDC By-laws and legislation any building permits approved, that are eligible for an Education Development Charge, will be charged and collected at the approved May 1st, 2019 rate of \$2,249.00* for the DDSB and \$1,086.00* for the DCDSB.

***These rates are in effect from May 1, 2019 until April 30, 2020 dependent upon further legislative changes/revisions.**

Best regards,

Carey Trombino
 Accommodation Coordinator & Senior Planner
 Durham District School Board
 Planning Department – Facilities Services
 Whitby, ON L1R 2K6
 Direct (905) 666-6430

Date:	06/05/2019
Refer to:	Finance
Meeting Date:	13/05/2019
Action:	Rec & File
Notes:	
Copies to:	



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THE CORPORATION OF THE TOWNSHIP OF BROCK

Finance Department

Treasurer to the Finance Committee

Report: 2019-FI-14

Date: May 13, 2019

Date:	07/05/2019
Refer to:	Finance
Meeting Date:	13/05/2019
Action:	Rec & File
Notes:	
Copies to:	

SUBJECT

Financial Update Report – April 2019

RECOMMENDATION

That the Committee receive this report for information.

ATTACHMENTS

April 2019 Financial Update

REPORT

Background

This report has been prepared using the April figures from the financial system for both years as they were reported on May 3, 2019 with the 2019 approved budget figures. The report focuses on overall budget variances utilizing transactions reported and posted to that date.

The December 2018 figures conform to the PSAB requirements including the capitalization of tangible asset purchases, annual asset amortization, and accrual for post-employment liabilities.

Analysis Results

A review of the Statement of Financial Position was completed and the following variances were noted:

1. The total Cash and Investment balances reported are 9.3% higher than that reported for the same period in 2018. The increase includes the amount collected and held in reserves to finance outstanding projects that were budgeted in prior years. It also includes grant amounts held as deferred revenue for projects that

This report is available in alternate formats.
Please contact the Clerk's Department at 705-432-2355.

are scheduled to be completed in 2019.

2. The level of investments held is monitored to ensure funds are available to satisfy the Township's cash requirement. Investments held in the Township's portfolio are assessed on an ongoing basis to ensure they meet the requirements of section 418 of the Ontario Municipal Act, Ontario Regulation 438/97 and are made in accordance with the Township of Brock's Investment Policy.
3. The balance of Taxes Receivable outstanding at the end of April 2019 compared to the balance at the same time in 2018 is 16.3% higher in total dollar value. This increase is a significant issue that staff are working to address. The balance receivable includes the interim tax billing for each year. As a percentage of the total taxes billed to date for 2019, the total taxes currently outstanding are 4.2% higher than those outstanding at the same time in the previous year.
4. The balance of General Accounts Receivable outstanding at the end of April 2019 compared to the balance at the same time in 2018 is 45.1% higher in total dollar value. The numbers are higher in part due to the inclusion of deferred Development Charges for two Non-profit housing developments that will be paid off over the next four years and also due to the accrual of interest on investments at rates higher than prior years. The amounts reported for HST are higher in total dollar value for 2019 due to the timing of filing the March report.
5. The balance of Deferred Revenue at the end of April 2019 continues to be 34.6% higher than that reported for the same period in 2018. This account includes unspent Development Charges collected from developers and Federal Gas Tax funding. Both have legislated restrictions on their use and must be held in a segregated Reserve Fund.

A review of the Revenues and Expenditures was completed and the following variances were noted:

1. Total revenue for 2019 is 4.4% higher than that reported for the same period last year.
 - Grants for both years include the first two installments of the Ontario Municipal Partnership Fund (OMPF). In both years the Township's grant includes the Northern and Rural Fiscal Circumstances Grant funding added to the program by the Ministry in 2014. The 2019 amount reflects a reduction in the Provincial funding allocation announced after the budget was approved.
 - The 2018 grant figure also includes the grant funding received from the Ontario Community Infrastructure Fund (OCIF) Application based grant for the Thorah Sideroad Reconstruction project. The 2019 application for funding of Sideroad 18 Reconstruction had not been approved and therefore no funds were advanced at the time this report was prepared.

- The 2019 Federal grant represents the payment from New Horizon's to fund renovations to the Manilla Hall.
 - The 2019 Other grants line includes the one-time payment from the Province of Ontario for Modernization in the amount of \$725,000 as well as the Cannabis Implementation funding of \$14,680.
 - Other income is 21.1% higher than that reported for the same period in 2018. This increase is primarily due to the transfer of the Provincial Grant for Modernization to the Capital Reserve Fund. This entry is offset by an unbudgeted transfer from the Clerk's Department to the Reserve Fund.
 - The interest and penalty charged on unpaid taxes to the end of April 2019 is 23.8% higher than that reported as charged in 2018. This increase reflects the higher than normal balance of outstanding accounts.
2. Operating expenditures of \$4,664,731 are 25.3% higher in total than that reported for the same period last year. Much of this difference can be explained by the timing of posting payments and budget transfers:
- Expenditures for Members of Council are 47.9% higher than those reported in April 2018 due to the increase in compensation and conference registrations. These accounts are in line with the amounts approved in the 2019 budget.
 - Expenditures in the Clerk-Administrator's department are 428.6% higher than those reported in April 2018. This increase would have been 13.9% without the Grant transfer noted above and in line with the amounts approved in the 2019 budget.
 - Expenditures for Winter Control to the end of April 2019 are 11.1% of the total operating costs reported compared to the 9.6% for the same period reported in 2018. This increase is due to weather conditions in the first four months of the year. Expenditures for this period represent 91.4% of the winter control budget for 2019 and 80.4% for 2018.
 - Expenditures in Sidewalks also show increases to the end of April 2019 as a result of the increase winter weather cleanup required.
 - Expenditures in Planning are 552.9% higher than those reported for April 2018 due to the consulting costs to date of the Development Charges Study. The amounts are in line with those budgeted for 2019.
 - Expenditures for employee wages and benefits to the end of April 2019 represent 30.3% of the total operating expenditures to date. The amount paid is somewhat higher than that reported for the same period in 2018 and in line with draft budgeted requirements. Payroll related costs represent between 44% and 47% of the operating budget for the Township annually.


3. There were four categories of capital expenditures reported for April 2019 and five reported for the same period in 2018. Projects approved in prior budget years that are still ongoing have the approved funding held in reserve to complete the projects in the subsequent years.
- In 2019 payments were made for purchases as follows:
 - Auto Extrication Equipment;
 - purchase of a new mower ordered in 2018;
 - building permit and consulting on the project to replace the building at the works depot in Beaverton;
 - payments to cover the cost of consulting on various road projects; and
 - design drawings for Sunderland Arena.

 - In 2018 payments were made for purchases as follows:
 - down payment made towards the purchase of Camp Chimo along with invoices for the initial stages of testing to be performed prior to the closing date;
 - purchase of the Filehold system for Clerk's Department;
 - Pumper Truck for the Fires Department;
 - Auto Extrication Equipment;
 - Pagers;
 - Fit Testing Machine;
 - Rit Kraft;
 - Fire Extinguisher Simulator
 - consulting on the project to replace the building at the works depot in Beaverton;
 - payments to cover the cost of consulting on various road projects; and
 - score clock for Beaverton Arena;
 - design drawings for Sunderland Arena.

Conclusion

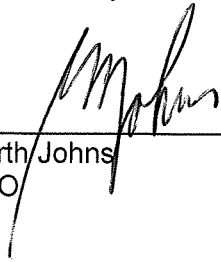
The report is provided as information to the committee and will be updated monthly to reflect changes in the status of operating activity.

Respectfully submitted,



Laura E. Barta, CPA, CMA
Treasurer

Reviewed by,



Garth Johns
CAO

**THE CORPORATION OF THE TOWNSHIP OF BROCK
FINANCE COMMITTEE
REPORT 2019-FI-14 - APRIL 2019 FINANCIAL UPDATE**

	<u>APRIL</u> <u>2019</u>	<u>APRIL</u> <u>2018</u>	<u>DECEMBER</u> <u>2018</u>
ASSETS			
Bank / Cash on Hand	\$ 9,792,448	\$ 11,359,596	\$ 7,079,097
Accounts Receivable	803,931	554,037	1,198,861
Taxes Receivable	3,417,662	2,938,056	2,100,890
Investments	13,394,132	9,860,000	13,382,071
Prepays	1,440	3,902	64,962
Tangible Capital Assets	<u>59,843,320</u>	<u>59,132,317</u>	<u>59,843,320</u>
TOTAL ASSETS	<u>\$ 87,252,933</u>	<u>\$ 83,847,908</u>	<u>\$ 83,669,201</u>
LIABILITIES / SURPLUS			
Accounts Payable	\$ 1,639,023	\$ 1,534,919	\$ 1,433,851
Deferred Revenue	7,032,622	5,224,525	6,997,492
Subdivider / Zoning Deposits	(38,406)	50,902	(123,960)
Debenture Debt	1,077,587	1,145,626	1,077,587
Post Employment Benefit Liability	521,800	582,000	521,800
Reserves	2,763,005	3,257,682	2,773,931
Opening Surplus (Deficit)	<u>70,988,500</u>	<u>68,598,925</u>	<u>68,727,165</u>
	83,984,131	80,394,579	81,407,866
Current Revenue - Current Expenditures	3,268,802	3,453,329	2,261,335
Amounts to be Recovered	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES /SURPLUS	<u>\$ 87,252,933</u>	<u>\$ 83,847,908</u>	<u>\$ 83,669,201</u>
RESERVE FUNDS	<u>\$ 19,771,358</u>	<u>\$ 16,450,620</u>	<u>\$ 17,662,022</u>
TRUST FUNDS	<u>\$ 982,269</u>	<u>\$ 934,268</u>	<u>\$ 975,537</u>
TAX ARREARS - % OF CURRENT LEVY	<u>29.92%</u>	<u>25.69%</u>	
INTEREST ON DEBENTURE DEBT	<u>\$ 21,229</u>	<u>\$ 22,437</u>	
TOTAL RESERVES & RES. FUNDS	<u>\$ 22,534,363</u>	<u>\$ 19,708,302</u>	

THE CORPORATION OF THE TOWNSHIP OF BROCK
FINANCE COMMITTEE
REPORT 2019-FI-14 - APRIL 2019 FINANCIAL UPDATE

REVENUES	2019				2018		
	ACTUAL TO-DATE	BUDGET	\$ DIFFERENCE	% DIFFERENCE	ACTUAL TO-DATE	YEAR-END ACTUAL	TOTAL BUDGET
TAXATION REVENUE							
Tax Levy	\$ 4,041,903	\$ 8,372,236	\$ 4,330,333	51.72%	\$ 3,988,386	\$ 8,128,511	\$ 8,128,507
Supplementary Taxes	-	200,000	200,000	-	-	273,072	-
Special Area/User Charges	101,938	174,200	72,262	41.48%	98,026	204,939	204,500
Tile Drainage	4,756	9,511	4,755	49.99%	4,755	9,511	9,511
Payments-in-Lieu of Taxation	41,840	291,000	249,160	85.62%	40,945	299,426	290,000
	<u>4,190,437</u>	<u>9,046,947</u>	<u>4,856,510</u>	<u>53.68%</u>	<u>4,132,112</u>	<u>8,915,459</u>	<u>8,632,518</u>
GOVERNMENT GRANTS							
Ministry of Municipal Affairs	439,267	895,600	456,333	50.95%	447,800	895,600	895,600
Ministry of Natural Resources	198	130,000	129,802	99.85%	-	68,636	71,000
Province - Special Grants	14,400	55,481	41,081	74.05%	-	60,960	75,360
Road & Bridge Infrastructure Investment Fund	-	1,470,157	1,470,157	-	939,561	1,121,976	1,812,722
Federal - Special Grants	25,000	25,000	-	0.00%	-	67,629	20,000
Federal Gas Tax Allocation	-	353,174	353,174	100.00%	-	361,222	361,222
Federal - Fisheries & Oceans	-	-	-	#DIV/0!	-	-	-
Wild Life Damage - OMAF	1,118	15,000	13,882	92.55%	3,775	17,975	15,000
Grants - Other	745,680	60,000	(685,680)	-1142.80%	20,848	28,887	14,000
	<u>1,225,663</u>	<u>3,004,412</u>	<u>1,778,749</u>	<u>59.20%</u>	<u>1,411,984</u>	<u>2,622,885</u>	<u>3,264,904</u>
OTHER REVENUE							
Canine Control Department	9,166	30,780	21,614	70.22%	8,718	23,668	34,000
Building Department	54,780	301,000	246,220	81.80%	169,291	337,557	349,700
Municipal Rents	17,221	64,800	47,579	73.42%	19,174	63,856	66,000
Health Centre Rents	42,901	110,000	67,099	61.00%	31,970	111,958	95,000
Interest & Penalties on Taxes	109,710	305,000	195,290	64.03%	88,589	317,027	300,000
Road Revenue	8,133	140,000	131,867	94.19%	15,023	84,626	75,000
Small Craft Harbour Revenue	20,770	23,000	2,230	9.70%	19,333	23,386	25,000
Administration Fees	13,852	33,250	19,398	58.34%	10,288	26,330	33,250
Tax Certificates / Charges	5,150	25,000	19,850	79.40%	6,615	20,050	25,000
Parking Violations	1,885	1,500	(385)	-25.67%	675	1,432	1,500
Lotteries / Licenses	2,528	8,750	6,222	71.11%	4,207	8,947	10,800
Miscellaneous Revenue	7,543	32,700	25,157	76.93%	7,781	24,181	32,200
Committee of Adjustment	1,940	4,950	3,010	60.81%	3,580	4,540	4,850
Investment Income	26,208	90,000	63,792	70.88%	31,753	104,083	55,000
P.O.A. Revenues	1,029	10,000	8,971	89.71%	7,316	8,138	10,000
Transfer from Reserves / Reserve Funds	2,041,000	3,420,477	1,379,477	40.33%	1,472,500	3,072,504	4,320,046
Reserve Fund Revenues/transfers	137,088	-	(137,088)	-	117,024	325,439	-
Donations	2,112	137,398	135,286	98.46%	12,833	124,088	121,070
Planning Fees	5,705	25,000	19,295	77.18%	11,220	19,529	15,000
Septic Chargeback	-	25,500	25,500	100.00%	(170)	31,620	12,750
EMS Leasing	-	-	-	#DIV/0!	1,134	1,920	-
Fire Department Revenue	17,512	41,000	23,488	57.29%	19,091	50,784	56,500
Golf Tournament Revenue	18,850	27,500	8,650	31.45%	12,660	32,038	25,000
Land / Property Sales	-	95,000	95,000	-	-	1,063,903	35,000
Youth Camp Revenue	7,660	55,000	47,340	86.07%	5,160	57,890	50,000
Beaverton Community Centre	43,405	104,150	60,745	58.32%	46,140	90,266	109,900
Cannington Community Centre	44,186	112,550	68,364	60.74%	43,393	84,360	120,950
Sunderland Memorial Arena	66,396	153,800	87,404	56.83%	70,202	147,628	157,000
	<u>2,706,730</u>	<u>5,378,105</u>	<u>2,671,375</u>	<u>49.67%</u>	<u>2,235,500</u>	<u>6,261,748</u>	<u>6,140,516</u>
TOTAL REVENUES	\$ 8,122,830	\$ 17,429,464	\$ 9,306,634	53.40%	\$ 7,779,596	\$ 17,800,092	\$ 18,037,938

THE CORPORATION OF THE TOWNSHIP OF BROCK
FINANCE COMMITTEE
REPORT 2019-FI-14 - APRIL 2019 FINANCIAL UPDATE

OPERATING EXPENDITURES	2019				2018		
	ACTUAL TO-DATE	BUDGET	REMAINING \$ BUDGET	% REMAINING	ACTUAL TO-DATE	YEAR-END ACTUAL	TOTAL BUDGET
GENERAL ADMINISTRATION							
Members of Council	\$ 94,949	\$ 304,300	\$ 209,351	68.80%	\$ 64,213	\$ 245,611	\$ 242,211
Clerk-Administrator's Department	924,097	844,550	(79,547)	-9.42%	174,833	679,612	791,050
Treasurer's Department	173,376	823,200	649,824	78.94%	179,185	816,655	820,450
Tax Department	1,779	112,450	110,671	98.42%	5,541	83,101	107,450
Public Buildings & Property	223,750	545,325	321,575	58.97%	263,115	710,026	601,805
Health & Safety	1,944	17,000	15,056	88.56%	1,286	13,396	17,000
	<u>1,419,895</u>	<u>2,646,825</u>	<u>1,226,930</u>	<u>46.35%</u>	<u>688,173</u>	<u>2,548,401</u>	<u>2,579,966</u>
PROTECTION TO PERSONS							
Fire Department	583,009	1,518,205	935,196	61.60%	668,734	1,675,689	1,481,263
Building Department	96,083	353,840	257,757	72.85%	103,563	341,197	349,700
Canine Control Department	60,646	222,425	161,779	72.73%	51,576	200,878	195,775
By-Law Enforcement Department	25,733	140,339	114,606	81.66%	20,346	79,625	73,150
Livestock Claims / Fenceviewers	1,193	18,950	17,757	93.70%	4,076	19,892	19,200
	<u>766,664</u>	<u>2,253,759</u>	<u>1,487,095</u>	<u>65.98%</u>	<u>848,295</u>	<u>2,317,281</u>	<u>2,119,088</u>
TRANSPORTATION SERVICES							
Roads Department	1,290,577	3,536,124	2,245,547	63.50%	1,138,956	6,789,860	3,357,995
Street Lighting	47,916	200,200	152,284	76.07%	38,555	210,457	210,000
Sidewalks	86,356	103,050	16,694	16.20%	71,577	102,716	94,050
Parking Lots	26,381	62,000	35,619	57.45%	30,356	50,756	62,800
Traffic Control	21,788	70,300	48,512	69.01%	22,417	70,227	69,550
	<u>1,473,018</u>	<u>3,971,674</u>	<u>2,498,656</u>	<u>62.91%</u>	<u>1,301,861</u>	<u>7,224,016</u>	<u>3,794,395</u>
ENVIRONMENTAL SERVICES							
Garbage Collection	10,610	51,550	40,940	79.42%	13,526	54,472	46,100
HEALTH SERVICES							
Beaverton-Thorah Health Centre	29,446	121,550	92,104	75.77%	16,536	144,521	120,600
Sunderland-Brock Health Centre	-	-	-	-	-	-	-
Cemeteries	-	26,300	26,300	100.00%	-	14,858	26,500
	<u>29,446</u>	<u>147,850</u>	<u>118,404</u>	<u>80.08%</u>	<u>16,536</u>	<u>159,379</u>	<u>147,100</u>
RECREATION & CULTURAL SERV.							
Parks Department	123,696	605,050	481,354	79.56%	106,656	707,396	591,610
Beaverton-Thorah Community Centre	185,635	409,400	223,765	54.66%	175,823	380,170	411,550
Cannington Community Centre	200,161	367,400	167,239	45.52%	171,446	364,318	369,500
Sunderland Memorial Arena	205,252	411,935	206,683	50.17%	185,048	410,758	411,300
Manilla / Wilfrid / Port Bolster Halls	7,148	31,350	24,202	77.20%	7,859	22,152	33,150
Grants to Organizations	188,363	578,091	389,728	67.42%	190,277	579,413	583,636
	<u>910,255</u>	<u>2,403,226</u>	<u>1,492,971</u>	<u>62.12%</u>	<u>837,109</u>	<u>2,464,207</u>	<u>2,400,746</u>
PLANNING & DEVELOPMENT							
Planning Department	38,178	113,000	74,822	66.21%	5,847	37,588	24,750
Tourism & Economic Development	12,426	190,195	177,769	93.47%	5,632	71,982	74,500
Committee of Adjustment	-	3,650	3,650	100.00%	-	1,606	4,450
Tile Drains	4,239	9,511	5,272	55.43%	4,239	9,511	9,511
	<u>54,843</u>	<u>316,356</u>	<u>261,513</u>	<u>82.66%</u>	<u>15,718</u>	<u>120,687</u>	<u>113,211</u>
TOTAL OPERATING EXPENDITURES	<u>4,664,731</u>	<u>\$ 11,791,240</u>	<u>7,126,509</u>	<u>60.44%</u>	<u>\$ 3,721,218</u>	<u>14,888,443</u>	<u>\$ 11,200,606</u>

THE CORPORATION OF THE TOWNSHIP OF BROCK
FINANCE COMMITTEE
REPORT 2019-FI-14 - APRIL 2019 FINANCIAL UPDATE

	2019				2018		
	<u>ACTUAL TO-DATE</u>	<u>BUDGET</u>	<u>REMAINING \$ BUDGET</u>	<u>% REMAINING</u>	<u>ACTUAL TO-DATE</u>	<u>YEAR-END ACTUAL</u>	<u>TOTAL BUDGET</u>
CAPITAL EXPENDITURES							
GENERAL ADMINISTRATION							
Clerk-Administrator's Department	\$ -	\$ 22,000	\$ 22,000	-	\$ 66,829	\$ 87,983	\$ 342,000
Treasurer's Department	-	-	-	-	-	-	-
Tax Department	-	-	-	-	-	-	-
Public Buildings & Property	2,611	134,000	131,389	98.05%	-	24,600	107,070
	<u>2,611</u>	<u>156,000</u>	<u>153,389</u>	<u>98.33%</u>	<u>66,829</u>	<u>112,583</u>	<u>449,070</u>
PROTECTION TO PERSONS							
Fire Department	24,471	410,000	385,529	94.03%	491,533	9,847	522,500
Building Department	-	-	-	-	-	-	-
Canine Control Department	-	5,000	5,000	-	-	-	30,000
By-Law Enforcement Department	-	-	-	-	-	-	-
	<u>24,471</u>	<u>415,000</u>	<u>390,529</u>	<u>94.10%</u>	<u>491,533</u>	<u>9,847</u>	<u>552,500</u>
TRANSPORTATION SERVICES							
Roads Department	141,818	4,232,874	4,091,056	96.65%	30,089	490,334	5,430,837
Street Lighting	-	80,000	80,000	-	-	-	-
Sidewalks	-	162,850	162,850	100.00%	-	-	158,875
Parking Lots	-	31,500	31,500	-	-	-	30,750
	<u>141,818</u>	<u>4,507,224</u>	<u>4,365,406</u>	<u>96.85%</u>	<u>30,089</u>	<u>490,334</u>	<u>5,620,462</u>
ENVIRONMENTAL SERVICES							
Garbage Collection	-	-	-	-	-	-	-
HEALTH SERVICES							
Beaverton-Thorah Health Centre	-	-	-	#DIV/0!	-	-	22,500
Sunderland-Brock Health Centre	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>-</u>	<u>22,500</u>
RECREATION & CULTURAL SERV.							
Parks Department	-	45,000	45,000	100.00%	-	29,550	61,500
Beaverton-Thorah Community Centre	-	111,000	111,000	100.00%	8,009	-	57,500
Cannington Community Centre	-	250,000	250,000	-	-	8,000	8,000
Sunderland Memorial Arena	20,397	100,000	79,603	-	8,589	-	45,800
Manilla / Wilfrid / Port Bolster Halls	-	54,000	54,000	100.00%	-	-	20,000
	<u>20,397</u>	<u>560,000</u>	<u>539,603</u>	<u>96.36%</u>	<u>16,598</u>	<u>37,550</u>	<u>192,800</u>
PLANNING & DEVELOPMENT							
Planning Department	-	-	-	-	-	-	-
Tourism & Economic Development	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL EXPENDITURES	<u>189,297</u>	<u>\$ 5,638,224</u>	<u>5,448,927</u>	<u>96.64%</u>	<u>\$ 605,049</u>	<u>650,314</u>	<u>\$ 6,837,332</u>
Total Operating and Capital	<u>4,854,028</u>	<u>17,429,464</u>	<u>12,575,436</u>	<u>72.15%</u>	<u>4,326,267</u>	<u>15,538,757</u>	<u>18,037,938</u>



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The Royal Canadian Legion

834/19

Brock (Ont. No. 141) Branch
104 River St., Box 173
Sunderland, ON L0C 1H0
Phone/fax: (705) 357-2404



May 2, 2019

Date:	07/05/2019
Refer to:	Finance
Meeting Date:	13/05/2019
Action:	Rec & File
Notes:	
Copies to:	

Brock Council

On behalf of the Sunderland Legion Branch #141, we are celebrating our 90th Anniversary on May 25, 2019.

This is a request to have the use of the Sunderland Memorial Arena ice surface on the above date, from 1:00pm - 4:00pm in the case of rain.

If possible could the fee for the rental of the arena be waved in consideration it is a community event.

The Legion thanks the Brock Council for their support and hope to see all the Council, Mayor and Regional Councilor on May 25, 2019.

We thank you in advance for your consideration:

Barry McClure
President
Sunderland Legion Branch #141

Bill Davis
Vice-President

"They served till death! Why not we?"