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## The Corporation of the Township of Billings

### Council Meeting Agenda

December 19<sup>th</sup>, 2023 7:00 p.m.

Virtual

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#### Council

Bryan Barker, Mayor

David Hillyard, Deputy Mayor

Vince Grogan, Councillor

Michael Hunt, Councillor

Vacant

#### Staff

Emily Dance, CAO/Clerk

Tiana Mills, Deputy Clerk

Todd Gordon, Municipal Project Manager

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#### 1. Call to Order

Mayor Bryan Barker to call the meeting to order.

#### 2. Approval of Agenda

2.1. Confirm approval of the agenda.

#### 3. Disclosure of Pecuniary Interest

#### 4. Adoption of Minutes

Motion to adopt the minutes of the following meetings of Council:

4.1. Regular Council Meeting – December 5<sup>th</sup>, 2023

4.2. Special Council Meeting – December 12<sup>th</sup>, 2023

#### 5. Delegation – 2022 Audited Financial Statement

5.1. Corey Houle, CPA, CA, Principal, and Ryan Filipovic, CPA, Senior Manager from Freelandt Caldwell Reilly LLP Chartered Professional Accountants will be presenting the Township of Billings 2022 Audited Financial Statements. (attached)

#### 6. Committee Reports

6.1. Members of Council are provided with an opportunity to report on Committee and Board meetings.

6.2. Manitoulin Planning Board Minutes – November 29, 2023

#### 7. Correspondence Requiring Direction

7.1. Resignation, Councillor Jim Cahill

On December 14, 2023, Councillor Jim Cahill provided notification to the Mayor and CAO/Clerk of his immediate resignation.

## **8. Staff Reports**

- 8.1. CLK-2023-12-30 – Declare Councillor Seat Vacant
- 8.2. CLK-2023-12-31 – Options to fill vacant seat of Council
- 8.3. MPM-2023-12- 31 - 91 Main Kagawong Fitness Centre

## **9. Information**

- 9.1. [Public Health Sudbury and Districts Greater Sudbury Community Leaders United in Address Drug Toxicity Harms and Deaths](#)
- 9.2. [New Medical Officer of Health and Chief Executive Officer appointed for Public Health Sudbury & Districts](#)
- 9.3. Public Health Roles and Responsibilities in Emergency Response
- 9.4. Public Health Roles and Responsibilities 2023
- 9.5. Resolution – Town of Plympton-Wyoming and Western Warden Caucus – Support to Revoke Strong Mayor Powers and Increase in the Leave to Construct Threshold
- 9.6. Manitoulin Island Cycling Advocates (MICA) Correspondence December 12, 2023

## **10. Accounts for Payment**

- 10.1. Accounts for Payment to December 8, 2023

## **11. By-Laws and Agreements**

- 11.1. 2023-116 Asset Retirement Obligations Policy  
*Council requested clarification on 5.3.3 related to the debenture rate as obtained periodically from Infrastructure Ontario vs other commercial rates as well as how the policy relates to the landfill obligations.*

*Debenture rate- with the subsequent measurement of asset retirement obligations, the idea is to use the best estimate of the appropriate discount rate. This discount rate reflects the time value of money and the risks specific to the liability of the asset retirement obligation. Landfill – there are current regulation in place regarding reporting for landfill closure obligations, the new regulation will take into account landfill for the 2022 audit.*

- 11.2. 2023-117 Appoint Harmony Hancock as Director of Finance / Treasurer

## **12. Notice of Motions**

## **13. Closed Session**

## **14. Confirmatory By-Law**

- 14.1. By-Law No. 2023-118 Being the December 19<sup>th</sup>, 2023 Confirmatory By-Law

## **15. Adjournment**

- 15.1. Motion to Adjourn

## **Document Accessibility**



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The Township of Billings is committed to providing information in the format that meets your needs. We have made every attempt to make documents for this meeting accessible but there may still be difficulty in recognizing all the information. Please contact us if you require assistance and we will make every attempt to provide this information in an alternative format.

Please note that third party documents received and found within this document will not be converted to an accessible format by the Township of Billings. However, upon request, we will attempt to obtain these documents in an appropriate accessible format from the third party.

For assistance or to make a request please call (705) 282-2611 or email [tmills@billingswp.ca](mailto:tmills@billingswp.ca)



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## The Corporation of the Township of Billings

### Council Meeting Minutes

December 5<sup>th</sup>, 2023 7:00 p.m.

Virtual

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#### Council

Bryan Barker, Mayor

David Hillyard, Deputy Mayor

Jim Cahill, Councillor

Vince Grogan, Councillor

Michael Hunt, Councillor

#### Staff

Emily Dance, CAO/Clerk

Tiana Mills, Deputy Clerk

Todd Gordon, Municipal Project Manager

Arthur Moran, By-Law Enforcement, Emergency Management, Health & Safety

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#### 1. Call to Order

Mayor Barker called the meeting to order at 7:00 pm.

#### 2. Approval of Agenda

2.1. Confirm approval of the agenda.

2023-568

Moved by Hunt Seconded by Grogan

THAT the Township of Billings Council hereby approves the Agenda as presented.

Carried.

#### 3. Disclosure of Pecuniary Interest

Councillor Cahill: Disclosed a potential deemed non-pecuniary interest on an item in closed session.

*(details are not required to be included in the open minutes)*

#### 4. Adoption of Minutes

Motion to adopt the minutes of the following meetings of Council:

4.1. Regular Council Meeting – November 28<sup>th</sup>, 2023

2023-569

Moved by Cahill Seconded by Hillyard



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THAT the November 28<sup>th</sup>, 2023 Regular Council Meeting Minutes be adopted as presented.

Carried.

**5. Delegation**

None.

**6. Committee Reports**

6.1. Members of Council are provided with an opportunity to report on Committee and Board meetings.

None.

**7. Staff Reports**

7.1. BE-2023-12-10- By-law Enforcement Bi-monthly update  
2023-570

Moved by Grogan Seconded by Hillyard

THAT the Township of Billings Council hereby receives for information Report Number BE-2023-12-10.

Carried.

7.2. EM-2023-12-03 – Emergency Management Quarterly Report  
2023-571

Moved by Cahill Seconded by Grogan

THAT the Township of Billings Council hereby receives for information Report Number EM2023-12-03.

Carried.

7.3. EM-2023-12-04 – Emergency Management Preparedness Grant Application  
2023-572

Moved by Cahill Seconded by Grogan

THAT the Township of Billings Council hereby approves Report EM-2023-12-04 AND ratifies and confirms the grant application for funding under the Emergency Management Preparedness Grant (EMPG) for a generator for public works, chainsaws, electric current detector and handheld radios AND FURTHER that the items be included for consideration in the 2024 Budget deliberations if the application is not successful.

Carried.

7.4. HS-2023-12-09 – Health and Safety Program Audit  
2023-573

Moved by Grogan Seconded by Hillyard



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THAT the Township of Billings Council hereby receives for information, Report No. HS-2023-12-09.

Carried.

7.5. HS-2023-12-10 – Health and Safety Bi-monthly Report  
2023-574

Moved by Hunt Seconded by Hillyard

THAT the Township of Billings Council hereby receives for information, Report No. HS-2023-12-10.

Carried.

7.6. TR-2023-12-17 – Public Health Sudbury & District 2024 Budget  
2023-575

Moved by Grogan Seconded by Hillyard

THAT the Township of Billings Council hereby approves Report TR-2023-12-17 and authorizes the 2024 Public Health Sudbury & District Operating Budget Cost Share in the amount of \$34,358 to be incorporated into the Township of Billings 2024 budget.

Carried.

7.7. TR-2023-12-18 – Outdoor Rink Hockey Net Purchase- Prebudget approval  
2023-576

Moved by Grogan Seconded by Hunt

THAT the Township of Billings Council hereby approves Report TR-2023-12-18 AND provides pre-budget approval for the purchase of two hockey nets from Riley Sports in the amount of \$4,452.20 (HST/shipping included).

Carried.

7.8. MPM-2023-12-28-EV ChargeON program Grant  
2023-577

Moved by Grogan Seconded by Hunt

THAT the Township of Billings Council hereby approves Report MPM-2023-12-28 AND directs staff to apply to the Ministry of Transportation Electric Vehicle ChargeON program for two EV charging stations for the Township of Billings AND THAT the unfunded amount be included in the 2024 budget.

Carried.

7.9. MPM 2023-12-29 –Fire Hall Renovation Update  
2023-578

Moved by Hillyard Seconded by Hunt



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THAT the Township of Billings Council hereby approves Report MPM-2023-10-29 AND ratifies and confirms the Contract Change Order (CCO) #5 in the amount of \$17,708.25, AND FURTHER authorizes the appropriate By-Law coming forward on tonight's agenda.  
Carried.

7.10. MPM-2023-12-30 – Pedestrian Bridge Update  
2023-579

Moved by Cahill Seconded by Hillyard

THAT the Township of Billings Council hereby approves Report MPM-2023-11-30 AND Further approves Engineering Contract Change Order (CCO) #1, in the amount of \$5,240.00 plus HST AND FURTHER authorizes the appropriate By-Law coming forward on tonight's agenda.

Carried.

**8. Correspondence Requiring Direction**

8.1. Manitoulin Streams – Outdoor Angling Trade Fair

*Manitoulin Streams has started to plan for the upcoming Manitoulin Outdoor Angling Trade Fair and are seeking in-kind support to use the Kagawong Park Centre for a 2-day event in May 2024 (May 17<sup>th</sup> & 18<sup>th</sup>). The Parks, Recreation and Wellness Committee is in support of this partnership as discussed during the committee meeting on November 27<sup>th</sup>, 2023.*

2023-580

Moved by Grogan Seconded by Hunt

THAT the Township of Billings hereby supports the upcoming Manitoulin Outdoor Angling Trade Fair and offers in-kind support to use the Kagawong Park Centre for the two-day event, May 17<sup>th</sup> and 18<sup>th</sup>, 2024.

Carried.

8.2. Concert Sponsorship/Partnership

*Paul Darlaston requested a partnership with the Parks, Recreation and Wellness Committee to host a Concert at the Park Centre on January 18<sup>th</sup>, 2024. The Parks, Recreation and Wellness Committee is in support of this partnership as discussed during the committee meeting on November 27<sup>th</sup>, 2023.*

2023-581

Moved by Grogan Seconded by Hillyard



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THAT the Township of Billings hereby supports the upcoming partnership to host a Concert at the Park Centre on January 18<sup>th</sup>, 2024, organized by Paul Darlaston on January 18<sup>th</sup>, 2024, as supported by the Parks, Recreation and Wellness Committee.

Carried.

## 9. Information

### 9.1. Intimate Partner Violence Resolutions

2023-582

Moved by Grogan Seconded by Hillyard

THAT the Township of Billings Council hereby receives for information all items listed in Section 9 AND supports recommendation #1 of the Renfrew County Inquest for the Province of Ontario to formally declare Intimate Partner Violence an epidemic AND FURTHER direct staff to circulate as appropriate.

Carried.

## 10. Accounts for Payment

### 10.1. Accounts for Payment to November 28, 2023

2023-583

Moved by Hunt Seconded by Cahill

THAT the Township of Billings Council hereby approves, ratifies, and confirms the November 28<sup>th</sup>, 2023 Accounts for Payment as presented.

Carried.

## 11. By-Laws and Agreements

### 11.1. 2023-111 GHD Digital Website By-Law

2023-584

Moved by Grogan Seconded by Hillyard

THAT By-Law No. 2023-111 being the by-law to accept a proposal with GHD Digital to provide a new corporate website for the Township of Billings be read a first, second and third time and finally passed this 5<sup>th</sup> day of December, 2023.

Carried

### 11.2. 2023-112 Authorize Change Order Firehall (5)

2023-585

Moved by Hunt Seconded by Cahill

THAT By-Law No. 2023-112 being the by-law to authorize a change order for the Fire Hall Project – Quinan, be read a first, second and third time and finally passed this 5<sup>th</sup> day of December, 2023.

Carried





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11.3. 2023-113 Authorize Change Order Pedestrian Bridge

2023-586

Moved by Hunt Seconded by Cahill

THAT By-Law No. 2023-113 being the by-law to authorize a change order for the Pedestrian Bridge Project for Water's Edge Environmental Solutions Team be read a first, second and third time and finally passed this 5<sup>th</sup> day of December, 2023.

Carried

**12. Notice of Motions**

None.

**13. Closed Session**

2023-587

Moved by Hillyard Seconded by Grogan

THAT the Township of Billings Council hereby moves into Closed Session pursuant to [s. 239(2)(e)] Litigation or Potential Litigation – Insurance Claim AND [s. 239(2)(d)] Labour relations or employee negotiations -Director of Finance/Treasurer position FURTHER returns to open session upon completion.

Carried.

**14. Report out of Closed Session**

2023-593

Moved by Seconded by

THAT Mayor Barker reported a closed meeting was held where information was received regarding Litigation or potential Litigation – Insurance Claim and direction was given to staff regarding the Director of Finance/Treasurer position.

Carried

**15. Confirmatory By-Law**

15.1. By-Law No. 2023-114 Being the December 5<sup>th</sup>, 2023 Confirmatory By-Law

2023-594

Moved by Grogan Seconded by Cahill

THAT By-Law No. 2023-114 being the December 5<sup>th</sup>, 2023 Confirmatory By-Law be read a first, second and third time AND finally passed this 5<sup>th</sup> day of December, 2023.

Carried.

**16. Adjournment**

16.1. Motion to Adjourn

2023-595



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Moved by Hunt Seconded by Grogan

THAT the Township of Billings Council hereby adjourns at 9:29 p.m.

Carried.

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Mayor Bryan Barker

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CAO/Clerk Emily Dance



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**The Corporation of the Township of Billings**  
**Special Council Meeting Minutes**  
**Tuesday December 12, 2023**  
**Virtual**

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**Council**

Bryan Barker, Mayor  
David Hillyard, Deputy Mayor  
Jim Cahill, Councillor  
Vince Grogan, Councillor  
Michael Hunt, Councillor

**Staff**

Emily Dance, CAO/Clerk  
Tiana Mills, Deputy Clerk  
Todd Gordon, Municipal Project Manager

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**1. Call to Order**

Mayor Barker called the meeting to order at 7:00 pm.

Mayor Barker explained that the Special Meeting was called to discuss the Old Mill Road Waterline Project related to cost recovery. He provided a brief history of the Old Mill Road Waterline project.

**2. Disclosure of Pecuniary Interest**

None.

**3. Delegation**

3.1. Iris Tkach, Old Mill Road property owner

3.1.1. Delegation request form and correspondence

Mrs. Tkach was experiencing technical difficulties. Mayor Barker proceeded to read her comments as directed in the event if there were technical difficulties.

3.2. Lisa Lanktree, Old Mill Road property owner

3.2.1. Delegation request form

Ms. Lanktree was not in attendance to complete the delegation.

**4. Correspondence**

4.1. Doris Tustian

4.1.1. Comments regarding the project



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2023-596

Moved by Grogan Seconded by Hunt

THAT the Township of Billing hereby receives for information the correspondence of Doris Tustian.

## **5. Staff Reports**

### **5.1. TR-2023-12-18- Old Mill Road Waterline Cost Recovery (2)**

2023-597

Moved by Grogan Seconded by Barker

THAT the Township of Billings Council hereby approves Report 2023-12-18 AND

1. Confirms the expenditures considered a benefit to all taxpayers in the amount of \$241,353.67 be a project expense as included in the 2023 Township of Billings Budget.
2. Approves the expenditures eligible for cost recovery for the Old Mill Road Waterline Project in the amount of \$207,997.37
3. Defines a benefiting property as "A property adjacent to the Kagawong Water System who currently derives or may derive a benefit from the water system."
4. Directs staff under Section 391 of the Municipal Act to bring forward a Capital Cost Recovery By-Law for the benefiting property owners across the entire Kagawong water distribution system.
5. Confirms the expenditure of \$17,777.55 for the Township owned benefiting properties be a project expense as included in the 2023 Township of Billings Budget
6. Approves that the benefiting property owners be eligible to spread the cost over 4 equal payments in 2024/2025 at 0% interest AND THAT they shall become due and payable in four installments May 15, 2024, August 15, 2024, November 15, 2024 and February 15, 2025.
7. Directs staff to bring forward a Municipal Owned Water System Policy with respect to the operations and financing of municipal water system in the second quarter of 2024 including engagement with the water users and the financials regarding the "water bank account."

Carried.

## **6. Confirmatory By-Law**

### **6.1. By-Law No. 2023-115 Being the December 12<sup>th</sup>, 2023 Confirmatory By-Law**

2023-598

Moved by Grogan Seconded by Hunt



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THAT By-Law No. 2023-115 being the December 12<sup>th</sup>, 2023 Confirmatory By-Law be read a first, second and third time AND finally passed this 12<sup>th</sup> day of December, 2023.

Carried.

**7. Adjournment**

7.1. Motion to Adjourn

2023-599

Moved by Hunt Seconded by Grogan

THAT the Township of Billings Council hereby adjourns at 8:44 p.m.

Carried.

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Mayor Bryan Barker

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CAO/Clerk Emily Dance

**THE CORPORATION OF  
THE TOWNSHIP OF BILLINGS**

Consolidated Financial Statements

Year Ended December 31, 2022

DRAFT - December 8, 2023

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

The consolidated financial statements have been audited by Freelandt Caldwell Reilly LLP, independent external auditors appointed by the Township. The accompanying Independent Auditor’s Report outlines their responsibilities, the scope of their examination and their opinion on the Township’s consolidated financial statements.

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Mayor

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Clerk-Treasurer

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Date

## INDEPENDENT AUDITOR'S REPORT

**To: The Members of Council of the Corporation of the Township of Billings**

### *Opinion*

We have audited the consolidated financial statements of **The Corporation of the Township of Billings**, which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations and changes in accumulated surplus, changes in net assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of **The Corporation of the Township of Billings** as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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



## INDEPENDENT AUDITORS' REPORT (continued)

### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **FREELANDT CALDWELL REILLY LLP**

Chartered Professional Accountants  
Licensed Public Accountants

Espanola, Ontario  
TBD

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Consolidated Statement of Financial Position

December 31, 2022 with comparative figures for 2021

	2022	2021
	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	4,480,091	2,950,125
Term deposits	8,189	7,879
Taxes receivable (note 2)	273,965	216,305
User charges receivable	52,874	35,103
Grants receivable	159,659	1,861,722
Other accounts receivable	173,274	142,361
	5,148,052	5,213,495
<b>Liabilities</b>		
Temporary borrowing (note 3)	-	500,000
Accounts payable and accrued liabilities	526,141	703,179
Deferred contributions (note 4)	767,462	197,246
Deferred contributions - obligatory reserves (note 5)	80,229	65,725
Long-term debt (note 6)	-	16,280
Contaminated site remediation liability (note 7)	225,757	219,182
Landfill closure and post-closure liability (note 8)	234,111	206,691
	1,833,700	1,908,303
<b>Net Assets (note 9)</b>	3,314,352	3,305,192
<b>Non-financial Assets (note 10)</b>		
Tangible capital assets (note 11)	14,891,773	14,476,585
Inventory	13,212	5,040
Prepaid expenses	18,789	19,064
	14,923,774	14,500,689
<b>Accumulated Surplus</b>	18,238,126	17,805,881

Contingent liabilities (note 13)

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

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**Consolidated Statement of Operations and Changes in Accumulated Surplus  
Year ended December 31, 2022 with comparative figures for 2021

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
<b>Taxation</b>			
Residential and farm		2,236,677	2,144,817
Commercial, industrial and business		72,344	67,600
Other governments and agencies		8,949	7,570
	2,300,493	2,317,970	2,219,987
<b>Deduct:</b>			
Amounts raised on behalf of the school boards	298,542	298,542	292,913
	2,001,951	2,019,428	1,927,074
<b>Government Transfers</b>			
Government of Canada	471,490	268,120	299,530
Province of Ontario	1,307,300	1,190,255	4,470,425
	1,778,790	1,458,375	4,769,955
<b>User Charges</b>			
Sewer and water charges	265,402	257,911	259,794
User fees and service charges	83,950	276,488	254,327
	349,352	534,399	514,121
<b>Other</b>			
Penalties and interest charges	50,940	45,343	49,110
Donations	51,250	34,484	40,134
Licences and permits	26,887	21,683	24,541
Investment income	14,765	97,581	13,989
Rents, royalties and other	128,370	111,926	105,077
Loss on disposal of tangible capital assets	-	-	(352,542)
	272,212	311,017	(119,691)
<b>Total Revenue</b>	4,402,305	4,323,219	7,091,459
<b>Expenditure</b>			
General government	888,308	768,448	714,193
Protection to persons and property	357,307	373,617	381,481
Transportation services	501,773	795,268	605,286
Environment services	382,430	522,613	492,574
Health services	262,693	262,944	257,027
Social and family services	173,100	782,514	688,537
Recreation and cultural services	236,204	358,252	325,685
Planning and development	19,480	27,318	27,149
<b>Total Expenditure</b>	2,821,295	3,890,974	3,491,932
<b>Annual Surplus</b>	1,581,010	432,245	3,599,527
<b>Accumulated Surplus, beginning of year</b>	17,805,881	17,805,881	14,206,354
<b>Accumulated Surplus, end of year</b>	19,386,891	18,238,126	17,805,881

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

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Consolidated Statement of Changes in Net Assets

Year ended December 31, 2022 with comparative figures for 2021

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	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Annual Surplus</b>	1,581,010	432,245	3,599,527
Acquisition of tangible capital assets	(2,645,200)	(1,138,332)	(4,796,132)
Amortization of tangible capital assets	-	723,144	549,442
Loss on disposal of tangible capital assets	-	-	352,542
Change in inventory	-	(8,172)	621
Change in prepaid expenses	-	275	832
Change in net assets	(1,064,190)	9,160	(293,168)
<b>Net Assets, beginning of year</b>	3,305,192	3,305,192	3,598,360
<b>Net Assets, end of year</b>	2,241,002	3,314,352	3,305,192

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

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Consolidated Statement of Cash Flows

Year ended December 31, 2022 with comparative figures for 2021

	2022	2021
	\$	\$
<b>Cash flows from operations</b>		
<b>Annual Surplus</b>	432,245	3,599,527
<b>Items not involving cash</b>		
Amortization of tangible capital assets	723,144	549,442
Loss on disposal of tangible capital assets	-	352,542
Contaminated site remediation liability	6,575	6,384
Landfill closures and post-closure liability	27,420	17,332
	1,189,384	4,525,227
<b>Changes in non-cash assets and liabilities</b>		
Taxes receivable	(57,660)	35,852
User charges receivable	(17,771)	(997)
Grants receivable	1,702,063	(303,306)
Other accounts receivable	(30,913)	52,371
Accounts payable and accrued liabilities	(177,038)	217,434
Deferred contributions	570,216	142,114
Deferred contributions - obligatory reserves	14,504	39,257
Inventory	(8,172)	621
Prepaid expenses	275	832
	3,184,888	4,709,405
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	(1,138,332)	(4,796,132)
<b>Investing transactions</b>		
Redemption of term deposits	(310)	-
<b>Financing transactions</b>		
Temporary borrowing (repayments)	(500,000)	500,000
Repayment of long-term debt	(16,280)	(16,280)
	(516,280)	483,720
<b>Increase in cash and cash equivalents</b>	1,529,966	396,993
<b>Cash and cash equivalents, beginning of year</b>	2,950,125	2,553,132
<b>Cash and cash equivalents, end of year</b>	4,480,091	2,950,125

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

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# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2022

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## 1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Township are the representation of management. The financial statements are prepared using Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Significant aspects of the accounting policies adopted by the Township are as follows:

### (a) Basis of Consolidation

#### i) Joint Local Boards

These consolidated financial statements reflect contributions to the following joint local boards, which are not under the direct control of council, as expenses in the consolidated statement of operations:

Sudbury and District Health Unit  
Manitoulin-Sudbury District Services Board

The assets, liabilities, revenues and expenses of the joint local boards have not been proportionally consolidated in these financial statements.

#### ii) Proportionally Consolidated Entities

These consolidated financial statements reflect proportionally the Township's share of the assets, liabilities, revenues and expenses of the following boards:

Manitoulin Centennial Manor  
Manitoulin Planning Board

#### iii) Accounting for School Board Transactions

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

#### iv) Trust Funds

Trust funds and their related operations administered by the Township are not consolidated, but are reported separately on the Trust Funds financial statements.

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)****(b) Basis of Accounting****i) Accrual Accounting**

The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**ii) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, amounts held in bank and highly liquid securities with maturities of three months or less.

**iii) Tangible Capital Assets**

Tangible capital assets are recorded at cost. The Township provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

	<u>Years</u>
Land improvement	25 -40
Buildings	20-40
Roads, bridges and culverts	20-40
Vehicles	15-20
Equipment	20
Water treatment and sewer	80
Marina	20

Additions are amortized at one half of the annual rate in the year of acquisition.

**iv) Inventory**

Inventories held for consumption are recorded at the lower of cost and replacement cost. Inventories held for resale are recorded at the lower of cost and net realizable value. Cost is determined using the actual cost method.

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# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2022

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## 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

### v) Revenue Recognition

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Township is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessments. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Supplementary taxation revenues are recorded at the time these bills are issued.

Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of appeals are recorded when the result of the appeal is known.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the accounts in the period the interest and penalties are levied.

Government transfers are recognized in the period that the events giving rise to the transfer have occurred as long as the transfer is authorized, the eligibility criteria, if any, have been met, and the amount can be reasonably estimated. Government transfers received before these criteria have been met are recorded in the accounts as deferred contributions and are recognized as revenue in the period in which all of these criteria are met.

User charges and other revenues are recognized in the period that the goods or services are provided.

### vi) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these consolidated financial statements are the landfill closure and post-closure liability, contaminated site remediation liability, and estimated useful lives of tangible capital assets.



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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)****vii) Financial Instruments**

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

The Township subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market or financial assets or liabilities, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations in the period they occur.

Financial assets measured at amortized cost include cash and cash equivalents, term deposits, taxes receivable, user charges receivable, grants receivable and other account receivables.

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

**2. TAXES RECEIVABLE**

The components of taxes receivable are as follows:

	2022	2021
	\$	\$
Taxes receivable	240,955	187,954
Interest receivable on outstanding tax balances	33,010	28,351
	273,965	216,305

**3. TEMPORARY BORROWING**

BMO Bank of Montreal has authorized a non-revolving demand loan to a maximum of \$2,000,000 which is unsecured, bearing interest at the bank's prime rate of interest plus 0.5% per annum. At December 31, 2022, \$NIL (2021 - \$500,000) has been drawn on this credit facility.

BMO Bank of Montreal has also authorized a corporate Mastercard facility to a maximum of \$10,000. At December 31, 2022, \$5,534 has been drawn on this credit facility, the balance of which is included in accounts payable and accrued liabilities.

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**4. DEFERRED CONTRIBUTIONS**

The balance in deferred contributions is summarized as follows:

	2022	2021
	\$	\$
Deferred contributions, beginning of year	197,246	55,132
Amounts received (recognized) during the year		
- Ontario Trillium Foundation	450,000	-
Amounts received (recognized) during the year		
- Ontario Trillium Foundation	(10,300)	-
Amounts received (recognized) during the year		
- Ministry of Natural Resources	153,572	-
Amounts received (recognized) during the year		
- Employment and Social Development Canada	-	100,000
Amounts received (recognized) during the year		
- Ministry of Municipal Affairs & Housing	(32,884)	32,487
Amounts received during the year - Ministry of Finance	-	5,000
Other contributions received (recognized) for future expenditures	9,828	4,627
Deferred contributions, end of year	767,462	197,246

Deferred contributions consists of the following:

Ontario Trillium Foundation	439,700	-
Ministry of Natural Resources	153,572	-
Employment and Social Development Canada	100,000	100,000
Ministry of Municipal Affairs & Housing	31,660	64,544
Ministry of Finance	10,000	10,000
Amounts related to Manitoulin Centennial Manor	30,122	19,370
Amounts related to the Manitoulin Planning Board	2,408	3,332
	767,462	197,246

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**5. DEFERRED CONTRIBUTIONS – OBLIGATORY RESERVE FUNDS**

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred contributions. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserves funds of the Township are summarized below:

	<b>2022</b>	<b>2021</b>
	\$	\$
Deferred contributions - obligatory reserves, beginning of year	65,725	26,468
Contributions received during the year - Federal Gas Tax	38,248	75,017
Amounts recognized as revenue during year - Federal Gas Tax	(23,744)	(35,760)
Deferred contributions - obligatory reserves, end of year	80,229	65,725

Deferred contributions - obligatory reserves consist of the following:

Federal Gas Tax	80,229	65,725
-----------------	--------	--------

**6. LONG-TERM DEBT**

	<b>2022</b>	<b>2021</b>
	\$	\$
BMO Bank of Montreal fixed rate term loan, repayable in monthly instalments of \$1,356 plus interest at 3.92% per annum, matured in December 2022, unsecured	-	16,280

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**7. CONTAMINATED SITE REMEDIATION LIABILITY**

The Township has recognized a contaminated site remediation liability in the amount of \$225,757. This liability is the estimated cost based on the professional assessment of a contracted engineering firm for the in-situ remediation of PHC impacted groundwater and soils located under the municipal office located at 15 Old Mill Road. This cost represents a scope of work including groundwater remediation, cleaning of the crawl space, and continued environmental monitoring of the site. As the Township owns the building and land on which the contamination exists, the Township is directly responsible for its remediation.

**8. LANDFILL SITE CLOSURE AND POST-CLOSURE**

Under environmental law in the province of Ontario, there is a requirement for the Town to provide for closure and post-closure care of all active and inactive solid waste landfill sites. Accounting standards require that the costs associated with this requirement are provided for in the accounts over the service life of the landfill site based on its usage on a volumetric basis. The reported liability is based on estimates and assumptions regarding future events using the best information available to management. Actual results will vary from the estimated amounts and the change in the estimate will be recognized on a prospective basis as a change in accounting estimate in the year the change is determined.

The liability for closure and post-closure care represents the discounted future cashflows of estimated closure and post-closure care costs using the following rates and assumptions.

Remaining capacity	16,264 m <sup>3</sup>
Remaining life	16 years
Closure and acquisition costs	\$242,518
Monitoring period post-closure	25 years
Annual monitoring costs	\$8,867
Total estimated liability	\$394,524
Current estimated liability	\$234,111
Amount remaining to be recognized	\$160,413

Future cash flows have been discounted using a long-term interest rate of 4% and an estimated inflation rate of 3%.

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**9. NET ASSETS**

The balance on the Consolidated Statement of Financial Position of net assets at the end of the year is comprised of the following:

	2022	2021
	\$	\$
<hr/>		
To be used:		
- for the general decrease in taxation and user charges	1,535,180	1,257,250
- for the recovery from taxation and user charges for the repayment of long-term debt, land fill liability, contaminated site remediation	459,868	442,153
- for the general operations of joint and local boards	57,044	66,339
- for reserves and reserve funds	1,262,260	1,539,450
	<hr/>	<hr/>
	3,314,352	3,305,192
	<hr/>	<hr/>

**10. NON-FINANCIAL ASSETS**

Tangible capital assets and other non-financial assets are accounted for as assets by the Township because they can be used to provide services to residents and ratepayers of the Township in future periods. These assets do not normally provide resources to discharge the liabilities of the Township unless they are sold.

DRAFT - December 8, 2022

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

**11. TANGIBLE CAPITAL ASSETS**

<b>2022</b>	<b>Land</b>	<b>Land</b>	<b>Buildings</b>	<b>Roads and</b>	<b>Vehicles</b>	<b>Equipment</b>	<b>Water</b>	<b>Marina</b>	<b>2022</b>
	<b>\$</b>	<b>Improvements</b>	<b>\$</b>	<b>Bridges and</b>	<b>\$</b>	<b>\$</b>	<b>Treatment</b>	<b>\$</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>	<b>Culverts</b>	<b>\$</b>	<b>\$</b>	<b>and Sewer</b>		<b>\$</b>
<b>Cost</b>									
Balance, beginning of year	623,972	129,893	4,722,976	8,174,695	1,606,037	373,512	3,392,647	2,510,673	21,534,405
Additions	-	-	654,237	345,161	11,807	8,923	45,110	73,094	1,138,332
Disposals	-	-	(70,836)	(94,669)	-	-	-	-	(165,505)
Balance, end of year	623,972	129,893	5,306,377	8,425,187	1,617,844	382,435	3,437,757	2,583,767	22,507,232
<b>Accumulated Amortization</b>									
Balance, beginning of year	-	72,486	2,076,905	2,656,098	821,921	177,827	1,092,602	159,981	7,057,820
Disposals	-	-	(70,836)	(94,669)	-	-	-	-	(165,505)
Amortization expense	-	4,525	119,339	277,525	81,638	25,223	90,635	124,259	723,144
Balance, end of year	-	77,011	2,125,408	2,838,954	903,559	203,050	1,183,237	284,240	7,615,459
Net book value	623,972	52,882	3,180,969	5,586,233	714,285	179,385	2,254,520	2,299,527	14,891,773
<b>2021</b>									
	<b>\$</b>	<b>Improvements</b>	<b>\$</b>	<b>Bridges and</b>	<b>\$</b>	<b>\$</b>	<b>Treatment</b>	<b>\$</b>	<b>2021</b>
		<b>\$</b>	<b>\$</b>	<b>Culverts</b>	<b>\$</b>	<b>\$</b>	<b>and Sewer</b>		<b>Total</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cost</b>									
Balance, beginning of year	623,972	129,893	4,663,129	4,718,730	1,314,813	373,259	3,392,647	2,090,711	17,307,154
Additions	-	-	59,847	4,024,846	291,224	253	-	419,962	4,796,132
Disposals	-	-	-	(568,881)	-	-	-	-	(568,881)
Balance, end of year	623,972	129,893	4,722,976	8,174,695	1,606,037	373,512	3,392,647	2,510,673	21,534,405
<b>Accumulated Amortization</b>									
Balance, beginning of year	-	67,961	1,961,699	2,737,653	747,859	152,854	1,001,967	54,724	6,724,717
Disposals	-	-	-	(216,339)	-	-	-	-	(216,339)
Amortization expense	-	4,525	115,206	134,784	74,062	24,973	90,635	105,257	549,442
Balance, end of year	-	72,486	2,076,905	2,656,098	821,921	177,827	1,092,602	159,981	7,057,820
Net book value	623,972	57,407	2,646,071	5,518,597	784,116	195,685	2,300,045	2,350,692	14,476,585

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# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2022

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## 12. TRUST FUND

Trust funds administered by the Township amounting to \$49,499 (2021 - \$48,307) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statements of operations.

## 13. CONTINGENT LIABILITIES

The Township receives transfers from the governments of Canada and Ontario. Some government transfers are subject to audit by the transferring government with adjustments, if any, repayable to the transferring government. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.

## 14. SEGMENTED DISCLOSURE

The Township is a diversified municipal government institution that provides a wide range of services to citizens. Services include water, roads, fire, police, waste management, recreation programs, economic development, land use planning and health and social services. For management reporting purposes, the Government's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

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

### *General Government*

General Government consists of office of the Mayor, Council expenses, administrative services (including clerks, elections, communications, legal and information technology services), human resources and financial departments. Areas within the general government respond to the needs of external and internal clients by providing high quality, supportive and responsive services. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues, relating to governance, strategic planning and service delivery.

### *Protection Services*

This section consists of fire, police, animal control, building services, emergency measures and management of Provincial Offences Act. Police services ensure the safety of the lives and property of citizens; preserve peace and order; prevent crimes from occurring, detect offenders and enforce the law. Fire Services is responsible to provide fire suppression service; fire prevention programs, training and education related to prevention, detection and extinguishment of fires. The building services division processes permit applications and ensure compliance with the Ontario Building Code and with By-Laws enacted by Council.

### *Transportation Services*

This area is responsible for management of Roadways including traffic, bridges and winter control.

**14. SEGMENTED DISCLOSURE (continued)**

*Environmental Services*

In addition to the management of waterworks, this area is responsible for waste collection, waste disposal and recycling facilities and programs. This section is responsible for providing clean, potable water meeting all regulatory requirements and responsible for repairing breaks and leaks in the water system.

*Health and Social Services*

This section consists of assistance to aged persons, cemetery services as well as the Township's contribution to the Sudbury and District Health Unit and Manitoulin-Sudbury District Services Board.

*Recreation and Cultural Services*

This section provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services. This section also contributes to the information needs of the Township's citizens through the provision of library and cultural services and by preserving local history and managing archived data.

*Planning and Development*

The goal of this section is to offer coordinated development services in order to maximize economic development opportunities, and to ensure that the Township is planned and developed in accordance with the Ontario Planning Act, Provincial policies and good planning principles.

Certain allocation methodologies are employed in the preparation of segmented financial information.

DRAFT - December 31, 2022



**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

**14. SEGMENTED DISCLOSURE (continued)**

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health and Social Services \$	Recreation and Cultural Services \$	Planning and Development \$	2022 Total \$	2021 Total \$
<b>Revenues</b>									
Taxation	2,019,428	-	-	-	-	-	-	2,019,428	1,927,074
Grants	656,384	-	\$ 23,744	92,053	443,507	239,769	2,918	1,458,375	4,769,955
User fees and service charges	1,630	-	905	265,955	159,347	88,322	18,240	534,399	514,121
Other	245,024	22,483	-	2,496	4,906	35,586	522	311,017	(119,691)
	2,922,466	22,483	24,649	360,504	607,760	363,677	21,680	4,323,219	7,091,459
<b>Expenditures</b>									
Salaries, wages and benefits	393,134	52,929	233,419	40,580	-	75,475	-	795,537	724,766
Purchase of goods and materials	250,079	48,199	214,058	190,278	651,218	119,601	27,219	1,500,652	1,301,285
Contracts and services	97,382	251,598	-	118,848	-	-	-	467,828	465,634
Interest on long-term debt	-	-	-	-	-	-	-	-	1,000
Amortization	18,280	20,891	347,791	172,907	-	163,176	99	723,144	549,442
Financial expenses	9,573	-	-	-	-	-	-	9,573	26,288
Other transfers	-	-	-	-	394,240	-	-	394,240	423,517
	768,448	373,617	795,268	522,613	1,045,458	358,252	27,318	3,890,974	3,491,932
Excess (deficiency) of revenues over expenditures	2,154,018	(351,134)	(770,619)	(162,109)	(437,698)	5,425	(5,638)	432,245	3,599,527

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2022

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**15. CONTRIBUTIONS TO JOINT LOCAL BOARDS**

Further to note 1(a)(ii), the following contributions were made by the Township to these joint local boards.

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Sudbury District Health Unit	27,696	25,881
Manitoulin-Sudbury District Services Board	366,544	358,257
	<b>394,240</b>	<b>384,138</b>

The Township's share of the assets, liabilities, revenues and expenses of these joint local boards are as follows:

	<b>2022</b>	<b>2021</b>
	<b>%</b>	<b>%</b>
Sudbury District Health Unit	0.305	0.305
Manitoulin-Sudbury District Services Board	3.360	3.360

**16. COMMITMENT**

The Township has entered into a management services agreement with the Ontario Clean Water Agency (OCWA) to operate and maintain the Township's water treatment plant and distribution system. The agreement is for a ten-year period ending December 31, 2027, at an annual cost including consumer price index adjustment (years' two through ten) estimated as follows:

	<b>\$</b>
2023	116,248
2024	117,992
2025	119,762
2026	121,558
2027	123,381

# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2022

## 17. BUDGET

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results in these consolidated financial statements. The budget was prepared on a modified accrual basis while Canadian Public Sector Accounting Standards require the full accrual basis. The budget figures include principal repayments on long-term debt as well as a transfer of the anticipated annual surplus to reserves. In addition, the budget expenses all tangible capital acquisitions and does not include a provision for amortization expense. As a result, the budget figures presented in the consolidated statements of operations and changes in accumulated surplus represent the budget adopted by Council, adjusted as follows:

	2022
	\$
Budget surplus approved by Council	-
Less: Budgeted transfers from reserves and reserve funds	(1,064,190)
Add: Budgeted acquisition of tangible capital assets	2,645,200
<b>Budget surplus per consolidated financial statements</b>	<b>1,581,010</b>

## 18. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring, to another party, financial risks. The Township is exposed to the following risks associated with financial instruments and transactions it is a party to:

### a) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Township is exposed to this risk relating to its cash, term deposits and accounts receivable.

The Township holds its cash accounts and term deposits with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Township is exposed to credit risk in accounts receivable which includes rate payers, government and other receivables. The Township measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts. The Township minimizes this risk through management's on-going monitoring of accounts receivable balances and collections.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

**18. FINANCIAL INSTRUMENTS (continued)**

**b) Liquidity risk**

Liquidity risk is the risk that the Township cannot repay its obligations when they become due to its creditors. The Township is exposed to this risk relating to its accounts payable and accrued liabilities.

The Township reduces its exposure to liquidity risk by monitoring cash activities and expected outflow through extensive budgeting and maintaining enough cash to repay creditors as payables become due.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

DRAFT - December 8, 2023

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Schedule of Continuity of Reserves and Reserve Funds

Year ended December 31, 2022

	<b>Total</b>	<b>Working</b>	<b>Asset</b>		<b>Fire</b>		<b>Water Works</b>	<b>CBO</b>
	<b>\$</b>	<b>Fund</b>	<b>Management</b>	<b>Subdivision</b>	<b>Department</b>	<b>Roads</b>	<b>System</b>	<b>Training</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>RESERVES</b>								
Balance, beginning of year	1,367,348	1,186,246	54,000	-	9,617	111,139	5,746	600
Appropriations from (to)								
- current operations	(227,190)	(227,190)	-	-	-	-	-	-
<b>Balance, end of year</b>	<b>1,140,158</b>	<b>959,056</b>	<b>54,000</b>	<b>-</b>	<b>9,617</b>	<b>111,139</b>	<b>5,746</b>	<b>600</b>
<b>RESERVE FUNDS</b>								
Balance, beginning of year	172,102	-	-	172,102	-	-	-	-
Appropriations from (to)								
- current operations	(50,000)	-	-	(50,000)	-	-	-	-
<b>Balance, end of year</b>	<b>122,102</b>	<b>-</b>	<b>-</b>	<b>122,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Reserves and Reserve Funds</b>	<b><u>1,262,260</u></b>							

DRAFT - December 31, 2022



## INDEPENDENT AUDITOR'S REPORT

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

### *Opinion*

We have audited the financial statements of the **Trust Funds of the Corporation of the Township of Billings**, which comprise the statement of financial position as at December 31, 2022, and the statements of operations, and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Trust funds of the Corporation of the Township of Billings** as at December 31, 2022, and it's the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

## INDEPENDENT AUDITORS' REPORT (continued)

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**FREELANDT CALDWELL REILLY LLP**

Chartered Professional Accountants  
Licensed Public Accountants

Espanola, Ontario  
TBD

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**  
**TRUST FUNDS**

Statement of Financial Position

December 31, 2022 with comparative figures for 2021

	<b>Cemetery Perpetual Care \$</b>	<b>Monument Care \$</b>	<b>Community Centre Replacement \$</b>	<b>Total 2022 \$</b>	<b>Total 2021 \$</b>
<b>Assets</b>					
Cash	45,260	838	2,805	48,903	46,357
Due from (to) municipality	596	-	-	596	1,950
<b>Net Assets</b>	<b>45,856</b>	<b>838</b>	<b>2,805</b>	<b>49,499</b>	<b>48,307</b>

The accompanying notes are in integral part of this financial statements.



**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**  
**TRUST FUNDS**

Statement of Operations and Changes in Net Assets  
Year ended December 31, 2022 with comparative figures for 2021

	<b>Cemetery Perpetual Care \$</b>	<b>Monument Care \$</b>	<b>Community Centre Replacement \$</b>	<b>Total 2022 \$</b>	<b>Total 2021 \$</b>
<b>Net assets, beginning of year</b>	44,706	829	2,772	48,307	46,043
<b>Revenues</b>					
Plot sales	1,150	-	-	1,150	2,200
Interest income	-	9	33	42	64
	1,150	9	33	1,192	2,264
<b>Expenditures</b>					
	-	-	-	-	-
<b>Excess of revenues over expenditures</b>	1,150	9	33	1,192	2,264
<b>Net assets, end of year</b>	45,856	838	2,805	49,499	48,307

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

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**  
**TRUST FUNDS**

Notes to the Financial Statements  
Year ended December 31, 2022

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**1. SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of consolidation**

The Trust Funds have not been consolidated with the financial statements of the Corporation of the Township of Billings.

**b) Basis of accounting**

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

**2. CASH FLOW STATEMENT**

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements.

DRAFT - December 31, 2023



November 29, 2023

MINUTES OF PLANNING BOARD MEETING - November 28<sup>th</sup>, 2023

At a Meeting of the Manitoulin Planning Board held at the Planning Board Office, Gore Bay, Ontario, on Tuesday, November 28<sup>th</sup>, 2023, the following Members of Planning Board were present:

- |    |             |    |              |
|----|-------------|----|--------------|
| 1. | L. Hayden   | 4. | R. Stephens  |
| 2. | K. Noland   | 5. | T. Mackinlay |
| 3. | D. McDowell | 6. | D. Osborne   |

Regrets: D. Head, J. DeForge, B. Barker,

Absent: L. Chappell

Also in attendance for the meeting were:

Harold (Hal) Love and Edward Love, landowners, for Request for Consideration  
- Application for Consent to Sever, Township of Sandfield; and  
Edward Legge, agent for Consent to Sever File No. B23-23.

There were no other interested parties or members of the general public or press in attendance.

The meeting was called to order at 7:07 p.m. by Chair L. Hayden, who welcomed all present.

The Chair asked if there were any Board Members who wished to declare a conflict of interest with any of the items listed on the agenda or having to do with the previous Board Meeting held on October 24<sup>th</sup>, 2023.

There were no conflicts declared.

1. ORDER OF BUSINESS

The Chair requested the adoption of the order of business.

The Secretary-Treasurer requested an addition to the agenda, as item 7. L)  
- Bill 97 - Changes to the Building Code Act involving the Unincorporated Territories.

MOTION

It was moved by D. McDowell and seconded by K. Noland that the Order of Business be adopted, as amended with the addition of item 7. L),  
- Carried.

2. MINUTES OF PREVIOUS BOARD MEETING - October 24<sup>th</sup>, 2023

The Chair announced that the Minutes of the Board Meeting held on October 24<sup>th</sup>, 2023 had been circulated to the Board Members and requested that any errors or omissions be stated.

There was none.

MOTION

It was moved by T. Mackinlay and seconded by D. McDowell that the Minutes be adopted,  
- Carried.

BUSINESS ARISING FROM MINUTES OF THE PREVIOUS BOARD MEETING  
- October 24<sup>th</sup>, 2023

There was none.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

3. VARIABLE EXPENDITURES

There were no questions of the variable expenditures as circulated.

MOTION

It was moved by D. Osborne and seconded by D. McDowell that the variable expenditures be accepted as presented,  
- Carried.

4. REQUEST FOR CONSIDERATION - CONSENT TO SEVER

Location: Lots 28, 29 & 30, Conc. I  
Township of Sandfield,  
Municipality of Central Manitoulin, District of Manitoulin

The Secretary-Treasurer reported that an application had been received from Harold Love for the creation of four (4) new lots and one retained parcel and that he is seeking support from the Manitoulin Planning Board.

He has been advised that there has been one lot created by the Ministry of Housing, being part of Lot 28, Conc. I. and of the Official Plan Policy F.4.4.2 for Consents, that generally supports no more than the creation of three (3) new lots.

Harold Love and Edward Love, landowners, were present during consideration of the proposal. Harold Love spoke to the application and answered some questions. He explained that the parcel of land is owned by five family members; if approved this would allow for Estate planning; that it is mostly bush covered and is used for deer hunting with about 20 acres used for pasture; there are no buildings within the parcel; that the new lots would have access via a maintained municipal road; that there is Hydro to the lots; that there are no known drainage concerns; that the proposal (if approved) would be to create four larger Estate type lots (±20 Hec.) to offer for sale.

Discussion among the Board included:

- Consent to Sever process vs Plan of Subdivision process; proposal would result in a total of 6 lots; Lot 30, Conc. I is considered to be a technical severance; the proposed lots are on a year round maintained road; no new roads would be required; would provided for five (5) building lots; any future development will be considered by a Plan of Subdivision.

The following motion resulted:

MOTION

It was moved by R. Stephens and seconded by D. Osborne that the Manitoulin Planning Board supports in principle the proposal to create one technical severance of Lot 30, Conc. I, and the creation of three (3) new lots and one retained parcel from Lots 28 and 29, Conc. I, Township of Sandfield, by the Consent to Sever process,  
- Carried.

5. AMENDMENT FILE NO: 2022-05ZBL-23-002

Location: Part Lot 19, Conc. VII,  
Surveyed as Part 1, Plan 31R-3754,  
(#20473 Hwy 540),  
Township of Robinson  
District of Manitoulin

The Secretary-Treasurer reported that the applicant had advised her that he has received some information from his Engineer and will be providing it to the Planning Board after his review.

The following motion resulted:

MOTION

It was moved by D. McDowell and seconded by K. Noland that Decision for Amendment File No. 2022-05ZBL-23-002 be adjourned as no new information has been received to be reviewed by the Manitoulin Planning Board,  
- Carried.

6. PRESENTATION OF APPLICATIONS FOR CONSENT

The Chair announced that the applications for consent to sever would now be heard.

Note: For the sake of continuity the details and decisions of the presentations will be recorded in the usual fashion toward the end of the Minutes.

7. GENERAL, REGULAR AND NEW BUSINESS

a) Planning Administration Grant - 2023-2024 - Unincorporated Area

The Secretary-Treasurer informed the Board that she had received a letter from the Ontario Minister of Municipal Affairs and Housing (MMAH) allotting \$16,073.00 to the Manitoulin Planning Board (MPB) for the delivery of planning services for the Unincorporated Townships of Robinson and Dawson. She noted that the amount of the funding has remained the same since 2009. MMAH requires a Resolution and a signed Transfer of Payment Agreement to release the funds. She requires a Resolution from the Board in order for the funds to be released by MMAH.

The following motions resulted:

MOTION

It was moved by T. Mackinlay and seconded by D. McDowell that the Manitoulin Planning Board authorizes Chair L. Hayden and Secretary-Treasurer T. Carlisle to execute the funding agreement for the delivery of planning services in the Unincorporated Townships of Robinson and Dawson for the allocation of \$16,073.00 to the Manitoulin Planning Board for 2023-2024,  
- Carried Unanimously.

MOTION

It was moved by D. Osborne and seconded by K. Noland that BE IT RESOLVED the motion be adopted as read,  
- Carried Unanimously.

Discussion among the Board resulted in the following motion:

MOTION

It was moved by D. Osborne and seconded by K. Noland that the Secretary-Treasurer is instructed to send a letter to the Ontario Ministry of Municipal Affairs and Housing (MMAH) requesting an increase in the Planning Administration Grant 2023/2024, which has remained the same since 2009, and that the dollar amount requested at the minimum, to be equivalent to the rate of inflation since 2009.  
- Carried Unanimously.

b) Special Business Case Funding

The Secretary-Treasurer informed the Board that she had received a letter from the Ontario Minister of Municipal Affairs and Housing (MMAH) inviting the submission of Special Business Case Funding for projects related to planning services for the Unincorporated Townships of Robinson and Dawson. MMAH requires a Resolution from the Board in order to submit a funding request.

She explained that there are three projects that could be submitted.

- |    |              |    |              |
|----|--------------|----|--------------|
| 1. | ±\$ 9,516.96 | 2. | ±\$ 900.00   |
| 3. | ±\$ 305.00   | 4. | ±\$30,000.00 |

MOTION

It was moved by R. Stephens and seconded by T. Mackinlay that the Manitoulin Planning Board apply for Special Business Case Funding for the Unincorporated Townships of Robinson and Dawson from the Ministry of Municipal Affairs and Housing (MMAH) for three projects; 1. to place an advertisement in the Manitoulin Expositor, the local paper, for 52 weeks advising landowners that if they wish to build or change the use of their property that it must conform to Zoning By-law No. 2022-05 and that they may require a permit from the Manitoulin Planning Board; 2. to conduct a massive mail-out to all property owners advising of requirements of building and conformity to Zoning By-law No. 2022-05, to assist with possible contraventions to the Zoning By-law and By-law Enforcement; 3. to cover the costs associated with purchasing a body-worn camera and a portable storage drive to store the video surveillance, to assist with any interactions during site inspections and By-law Enforcement; and 4. to cover the costs of preparing signs, drilling and placing steel poles in the rock and posting civic address numbers in the Little Lake Huron Area of Robinson Township, to assist with emergency services,  
- Carried Unanimously.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

7. GENERAL, REGULAR AND NEW BUSINESS - Continued

- b) Special Business Case Funding - continued

MOTION

It was moved by D. Osborne and seconded by D. McDowell that BE IT RESOLVED the motion be adopted as read  
- Carried Unanimously.

- c) Official Plan Policy F.4.2.1.1. - Holding Zones

The Secretary-Treasurer reviewed Official Plan Policy F.4.2.1.1. - Holding Zones - with the Board Members, which had been attached to their Agenda. She explained that the Municipality of Gordon/Barrie Island has received a request for a Holding Zone. Holding By-laws are becoming more popular which basically allows for 'approval in principle' and 'conditional approval' to a Municipal By-law Amendment. The subject property would be put into a 'Holding Zone' to prevent development from occurring until the municipality is satisfied that certain conditions have been met, i.e. road infrastructure, adequate servicing, supporting studies/reports. Once the required conditions (as stated in the By-law Amendment) are met, satisfactory to the Municipality, a by-law removing the holding symbol could be requested.

- d) Assessment Parcel Mapping

The Secretary-Treasurer reported that there is an opportunity to have access to the Assessment Parcel Mapping for the District of Manitoulin with the Property Assessment Corporation (MPAC), which would improve our parcel mapping with access to assessment roll numbers.

Staff Member, J. Diebolt, answered questions and explained that he has been gathering information and that it was unclear if a signed agreement would be required between MPAC and the Planning Board and if this would be at a cost. He is still gathering information and will provide an update at the next Board Meeting.

Discussion resulted in the following motion:

MOTION

It was moved by K. Noland and seconded by T. Mackinlay that should an Agreement be required to obtain this information that staff member, J. Diebolt, is authorized to sign the Agreement on behalf of the Manitoulin Planning Board,  
- Carried.

- e) ArcReader vs ArcGIS Pro

The Secretary-Treasurer informed the Board that the mapping program currently used for viewing Geographic Information System (GIS) data (mapping) is called ArcReader. By the end of 2024 the Planning Board will need to upgrade/transition to ArcGIS Pro. This will result in an on-line version of the map view and an additional cost to the Planning Board for 2025 of ±\$2,000.00. Some training will be required which may also result in extra costs.

Staff Member, J. Diebolt, answered questions and explained that the mapping would be uploaded to an on-line site to be viewed live by the member municipalities. Also that it may be necessary to upgrade the Planning Board internet services, which may result in additional costs. He will provide an update at the next Planning Board Meeting.

- f) Fine Fee Schedule for Zoning By-law No. 2022-05

The Secretary-Treasurer reported that she is currently working on completing a Fine Fee Schedule for the Unincorporated Townships of Robinson and Dawson to establish fines for contraventions to Zoning By-Law No. 2022-05 for the Unincorporated Townships of Robinson and Dawson. A DRAFT is to be submitted to the Attorney General by the end of the year for a preliminary review. This will be discussed further in the New Year during Budget review.

- g) Municipal By-law Enforcement

The Secretary-Treasurer explained that there have been four By-law Enforcement/site visits to the Unincorporated Townships of Robinson and Dawson; one in May, two in August and one in November. The mileage costs for the site visits were ±\$420.00. Some contraventions have been complied with and there are approximately five that will be followed up by the end of the year by staff member, J. Diebolt.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

7. GENERAL, REGULAR AND NEW BUSINESS - Continued

h) Workplace Violence & Harassment Policy

A copy of the Workplace Violence & Harassment Policy for the Manitoulin Planning Board was provided to the Board Members with their Agenda, for their review. Discussion resulted in no changes being recommended.

l) Draft 2023 Budget Report

The Secretary-Treasurer reported that a DRAFT Budget Report (to date) had been attached to the Board Agenda for discussion purposes. Although the year is not over yet, the application fees are down considerably by ±\$34,000.00 and the overall budget sees a deficit of ±\$18,500.00. There may be an opportunity to process some planning applications before year end, which will offset some of the deficit.

j) December Board Meeting

The Secretary-Treasurer requested a motion of the Board, to cancel the December Board Meeting, as was common practice, as it would fall on December 26<sup>th</sup>, 2023.

She also requested a motion from the Board of the January Board Meeting date, which could be held on the 4<sup>th</sup> Tuesday, being January 23<sup>rd</sup>, 2024 or the 5<sup>th</sup> Tuesday, being January 30<sup>th</sup>, 2024.

MOTION

It was moved by T. Mackinlay and seconded by D. Osborne that the December 2023 Board Meeting be cancelled, and that the January Board Meeting is to be held on Tuesday, January 30<sup>th</sup>, 2024.

- Carried Unanimously.

k) December Office Hours

The Secretary-Treasurer requested the Board's support to have the Planning Board Office closed between Christmas and New Years as has been common practice the past few years and staff members will use three (3) of their 2023 holidays for Wednesday, December 27<sup>th</sup>, Thursday, December 28<sup>th</sup>, and Friday, December 29<sup>th</sup>, 2023.

Discussion resulted in the following motion:

MOTION

It was moved by R. Stephens and seconded by D. McDowell that the Planning Board Office will be closed from Monday, December 25<sup>th</sup>, 2023 until Tuesday, January 2<sup>nd</sup>, 2024 and that the staff members will use three (3) of their 2023 Holidays,

- Carried Unanimously.

l) Bill 97 - Changes to the Building Code

The Secretary-Treasurer reported that she became aware of Bill 97 and changes to the Building Code Act on the Environmental Registry for Ontario that had received Royal Assent on June 8<sup>th</sup>, 2023.

The change provides for the Ontario Ministry of Municipal Affairs and Housing (MMAH) to enforce the Act and the Code in its area of jurisdiction, which would include the District of Manitoulin. MMAH can appoint a person or an entity like a municipal services association to be responsible for building inspections for unorganized territories.

She will follow up with MMAH to determine what this means for the District of Manitoulin and if MMAH will be appointing a person or an entity to enforce the Building Code Act in the Townships of Robinson and Dawson, and how soon this could take place.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No.: B23-23 No. of Members Present: 6  
Date of Decision: November 28, 2023  
Location of Property: Lot 29, Conc. VII excepting Parts 1, 2 & 3, Hwy Plan P-2418-0013 and Part 11, Hwy Plan P2418-0002 and Lot 30, Conc. VII excepting Part 6, Hwy Plan P-2418-0013, Township of Sandfield, Municipality of Central Manitoulin, District of Manitoulin

### DECISION

The purpose of this application made under Section 53(1) of the Planning Act by Jackie Wilson and Edward Legge on behalf of Wesley and Cory Rydall is to provide for the creation of a new ±39.1 Hec. lot (part of Lot 30, Conc. VII), having frontages of ±499.5 M. on Highway No. 542, a provincially maintained highway, and ±795.6 M. on the non-maintained municipal allowance between the Townships of Sandfield and Carnarvon, and a depth of ±999.8 M. According to the application there are no structures within this land and non-farm related residential uses are proposed.

The land to be retained, (part of Lot 29, Conc. VII) has a frontage of ±415.2 M. on Highway No. 542, a provincially maintained highway, and an average depth of ±977.8 M., thereby containing an area of ±39.5 Hec. The applicants' dwelling, barn, and four accessory sheds are located within this land. Farm related residential uses are proposed to continue.

The subject land has been designated as a Rural Area and zoned Agriculture (A). Zoning By-law No. 2002-07 for the Municipality of Central Manitoulin under Section 7.1 permits a single family detached dwelling in the Agriculture (A) Zone.

Access for the severed land is proposed to be from Highway No. 542, at a location approved by the Ontario Ministry of Transportation (MTO) by Permit No. EN-2023-54S-0000028-VI, which accompanied the application. Access for the retained land is via two existing entrances from Highway No. 542, one which is identified as #5204 Highway No. 542.

As part of the preliminary review the application was sent to the Ontario Ministry of Transportation (MTO) and Cameron Cole, Corridor Management Planner, MTO, provided the following comments on August 23<sup>rd</sup>, 2023:

*'I can confirm that there are MTO entrance permits in place for both severed and retained lots and therefore, MTO has no concerns with the proposed access.'*

*Retained Lot: #EN-2023-54S-00000027  
Severed Lot: #EN-2023-54S-00000028*

*The subject lands are located within MTO's permit control area and is subject for review under the Public Transportation and Highway Improvement Act R.S.O 1990. At this time, the MTO has the following comments to provide:*

- a. *An MTO building/land use permit will be required for the placement of any buildings or structures within 45 meters of the Hwy 542 right-of-way or within 180 meters of the centre-point of the intersection of Hwy 542 and Cooper Road.*

*All questions regarding permitting can be directed to Michelle Lavallee, Corridor Management Officer at [michelle.lavallee@ontario.ca](mailto:michelle.lavallee@ontario.ca)  
If there are any other questions or concerns, don't hesitate to contact me.'*

Mr. Cole also provided additional comments on August 30<sup>th</sup>, 2023 as follows:

*'MTO notes that we issued a residential entrance permit for the retained lands earlier this year and provided comments on the severance on August 23, 2023. Generally speaking, it is MTO policy to only allow one (1) access connection per lot of record and the MTO would request that one of the entrances be closed/removed. However, this should have been laid out in both entrance permit and severance comments. Given the long standing existing nature of this access connection, we feel that it would be unfair to go back on our comments and say that the client must now remove the unpermitted driveway in addition to other conditions imposed.'*

*With that said, the MTO is prepared to allow the additional entrance to remain. We will monitor the access situation and if it is determined that the entrance results in a negative impact to the highway, the MTO reserves the right to request alterations to the existing access configuration. If you would like to discuss this earlier, don't hesitate to give me a call. Thank you.'*



Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No. B23-23  
November 28<sup>th</sup>, 2023 - continued

There is a Hydro Line traversing the southerly portion of Lots 29 and 30, Conc. VII and traversing the westerly portion of Lot 30, Conc. VII, along Highway No. 542. Comments were requested from Hydro One as part of the preliminary review of the application. Josh Waytowich, Hydro One, advised via email on September 28<sup>th</sup>, 2023 that Hydro One does not have any concerns; that they have an unregistered easement over the subject land; that Hydro One does not require occupational rights; and that Hydro One owns the poles located within the subject land.

The comments received from MTO and Hydro One were provided to Ms. Wilson, agent for the application.

Services for the proposed severed land will consist of private well and private individual septic system when required. No new services are required for the retained land.

Official Plan Policy under C.5 - Rural Areas - under C.5.2.2. states:

*'Development in Rural Areas will be subject to policies of Section E.2.'*

Official Plan Policy E.2.3. - PRIVATE WATER AND SEWAGE SERVICES - under 6. states:

*'Potable water for new development will be provided in accordance with the Province's guidelines.'*

The Provincial D-5-5 Guidelines require a minimum flow rate of 13.7 litres/per minute of potable water to be available for a permanent (year round) residential use. Ms. Wilson, agent for the application, was advised that proof of potable water may be required at the building permit stage, if a year-round home is proposed.

There is a livestock facility located within the retained land and one within Lot 30, Conc. V and one within Lot 29, Conc. IV. The farm related structures meet the requirements of the Minimum Distance Separation (MDS) Formulae as required by the Ministry of Agriculture Food and Rural Affairs (OMAFRA). There are building sites within the proposed severed land that would be outside the area of influence.

There is a licenced Aggregate Site, No. 614061, identified within Lots 27, 28, 29 and 30, Conc. VIII, to the north of the subject land. The northerly  $\pm$ half of Lot 29, and Lot 30, Conc. VII falls within the recommended 300 metres buffer from the aggregate/quarry site of the Ministry of the Environment and Climate Change (MOECC) D-6 Series Guidelines.

The Official Plan under Policy D.8.2 MINERAL AGGREGATE RESOURCES states:

*'Mineral aggregate resources will be protected for long-term use. As much of the mineral aggregate resources as is realistically possible will be made available as close to markets as possible.'*

*The following policies apply to Mineral Aggregate Resources:*

2. *Development proposals in close proximity to licenced aggregate extraction areas will be evaluated in terms of potential incompatibilities and addressed accordingly in consultation with the Province. Pertinent information regarding surface and groundwater, dust, vibration, noise, traffic routes in connection with the licenced aggregate extraction area, and buffering will be considered to ascertain the effect these existing factors will have on the proposed new development. Residential and institutional development within 300 metres of mineral aggregate resource areas and licenced pits will generally not be permitted. Proposed residential or institutional development within these areas will be supported by studies that demonstrate that any land use conflicts will be fully mitigated.'*

The Official Plan under Policy C.6.2.2 states:

*'Other land use activities, particularly sensitive uses such as residential uses, proposed to be developed within land use designations abutting Aggregate Resources Areas, must provide an adequate separation distance by the following distances:*

- a) 150 metres for a pit operation above the water table;
- b) 300 metres for a pit operation below the water table; and
- c) 500 metres from a quarry operation.'

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No. B23-23  
November 28<sup>th</sup>, 2023 - continued

The Provincial Policy Statement 2020, Section 3.0 - Protecting Health and Safety states:

*'Development shall be directed away from areas of natural or human-made hazards where there is an unacceptable risk to public health or safety or of property damage, and not create new or aggravate existing hazards.'*

With the existing dwelling located within Lot 29, Conc. VII and a building site within Lot 30, Conc. VII outside the 500 metre buffer requirement of the official Plan, this proposal is considered to be in conformity with the OP and the PPS 2020.

Ms. Wilson, agent for the application, was provided with a sketch and the information regarding the restriction of the Official Plan Policy for a new residential use within 500 metres from the licensed Quarry.

The application was circulated on October 27<sup>th</sup>, 2023 to the Township of Central Manitoulin, Bell Canada, and to all property owners within 60 metres, and by the posting of a notice, clearly visible and legible from a public highway or other place to which the public has access, as required by Ontario Regulation 197/96.

The Township of Central Manitoulin recommend approval of the application with no specific requirements.

Bell Canada advised they have no comments or concerns regarding the application.

The Secretary-Treasurer conducted a site visit to the property on November 25<sup>th</sup>, 2023 and noticed that only one of the three signs was posted; two had come down. Ms. Wilson, agent for the application, was contacted on November 27<sup>th</sup>, 2023. She advised that two of the signs had come down and they could not be found in the ditch or in the surrounding area.

There was a telephone call followed by an email, from Chris Lea, owner of the Quarry located to the North of the subject land, on November 10<sup>th</sup>, 2023, requesting additional information. A written reply was provided to Mr. Lea on November 10<sup>th</sup>, 2023. Mr. Lea advised on November 21<sup>st</sup>, 2023 that their main concern was that the 500 metres requirement was not enough and they would like to request that a 750 metre buffer be required.

It was explained to Mr. Lea that the Manitoulin Planning Board has no mandate to restrict a new residential use within 750 metres of the licenced Quarry and if he wished to pursue this further an Amendment to the Official Plan would be required. Mr. Lea did not provide any additional correspondence.

There were no other inquiries or concerns received as a result of circulation to property owners within 60 metres or the posting of the notice.

Edward Legge, agent for the application, was in attendance and advised that he had no concerns with the proposed new dwelling being 500 metres from the quarry land; that he planned on having a full survey done for the new lot; and that he understood that building permits and any land use changes would need approval from the Municipality of Central Manitoulin.

There was no one else in attendance who wished to speak in support or opposition to the application.

Discussion resulted in conditional approval of the application.

**Consent is tentatively granted subject to the following conditions:**

The following documents must be submitted to the Secretary-Treasurer of the Board within two years from the date of the notice of decision for certification:

- a) the Transfer of Land form(s) prepared by a solicitor/lawyer, and
- b) a Schedule to the Transfer of Land form on which is set out the entire legal description of the parcel(s) given conditional approval. This Schedule must also contain the names of the parties identified on the Transfer of Land form.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No. B23-23  
November 28<sup>th</sup>, 2023 - continued

Accompanying the transfer documents shall be:

- i) a reference plan of survey which bears the Land Registry Office registration number as evidence of its deposit therein, illustrating the parcel(s) to which the consent approval relates;  
**or**  
a boundary line survey identifying the new lot line(s) resulting from the severance(s), satisfactory for registration by the Land Registry Office for Manitoulin (31);
- ii) a fee of \$130.00 for each Transfer of Land submitted for Certification; and
- iii) a written confirmation from the municipality that all outstanding municipal taxes have been paid.

**Note:** Subsection 3 or 5, as the case may be, of Section 50 of the Planning Act shall not apply to any subsequent conveyances of or in relation to the parcel of land being the subject of this application.

**Note:** Owners of the subject land should be made aware that building permit restrictions may apply due to the vicinity of the licenced Aggregate Quarry and the livestock facilities.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No.: B24-23 No. of Members Present: 6  
Date of Decision: November 28, 2023  
Location of Property: Lot 20, Conc. VIII, Excepting Part 15, Hwy Plan P-2292-003,  
Township of Burpee, Municipality of Burpee-Mills, District of Manitoulin

### **DECISION**

The purpose of this application made under Section 53(1) of the Planning Act by Ronald Bailey on behalf of Wayne and Seija Bailey is to provide for a right-of-way over Lot 20, Conc. VIII in favour of Lot 19, Conc. VIII having a minimum width of  $\pm 20.1$  M., and a length of  $\pm 208$  M., thereby containing an area of  $\pm 0.42$  Hec. ( $\pm 4180$  Sq. M.) This right-of-way is an existing private access that traverses north/south along the westerly boundary of Lot 20, Conc. VIII from Highway No. 540, to an existing seasonal dwelling/hunt camp owned by Ronald Bailey. This proposed right-of-way is to replace a easement lease that has expired.

The land to be retained has a frontage of  $\pm 403.7$  M. on Highway No. 540 and a depth of  $\pm 999$  M., thereby containing an area of  $\pm 39.4$  Hec. According to the application the applicants' dwelling, sauna, gazebo, well shed, garage, and a portable storage container on a cement foundation, are located within this land.

There have been four previous applications for consent to sever involving the subject lands.

File No. B54-02 provided for the creation of a new  $\pm 40$  Hec. lot, being Lot 20, Conc. VIII, which is the land subject to the current application;

File No. B55-02 provided for the creation of a new  $\pm 80$  Hec. lot, being Lots 18 & 19, Conc. VIII;

File No. B18-08 proposed the creation of a new  $\pm 1.8$  Hec. lot within Lot 20, Conc. VIII, but this file was not completed; and

File No. B24-21 provided for the creation of a new  $\pm 39$  Hec. lot being Lot 18, Conc. VIII; the resulting retained land being Lot 19, Conc. VIII is the land benefiting for the proposed right-of-way.

Access for the subject lands is via an existing entrances, #17026 and #16952B Hwy 540.

The Ontario Ministry of Transportation owns Part 15, and Part 17 on Hwy Plan P-2292-003, a  $\pm 5.2$  metre wide strip of land north of Hwy 540 and south of Lot 19, Conc. VIII and Lot 20, Conc. VIII.

As part of the preliminary review the application was sent to the Ontario Ministry of Transportation (MTO) and Cameron Cole, Corridor Management Planner, MTO, provided the following comments on November 6<sup>th</sup>, 2023:

*'The MTO has reviewed the consent application at 17026 Hwy 540. I can confirm that The subject lands are located within MTO's permit control area and is subject for review under the Public Transportation and Highway Improvement Act R.S.O 1990. I can also confirm that there are no existing MTO entrance permits in place for the existing entrance. The MTO supports the proposed in principle, with the following comments to consider:*

2. *Both lots must be accessed via a mutual/shared entrance with the easement shown on the deeds of both lots (more information below).*
3. *An MTO entrance permit will be required in order to permit access to the retained and benefitting lands.*
4. *Placement of any building or structures within 45 meters of the Hwy 540 right-of-way or within 180 meters of the centre-point of the intersection of Hwy 540 and Bell Road will require an MTO building/land use permit.*

#### Mutual Access:

*When common access arrangements are required, a surveyed right-of-way must be established and an easement granted by each lot in favour of the other lot sharing the entrance. This ensures continuous access to both lots served by the mutual entrance. The easements must be shown on the reference plan and the easement rights incorporated into the deeds of both lots involved.*

a. *MTO will require that the draft reference plan be submitted to MTO for review and approval prior to registration – The drawings provided are sufficient for this.*

b. *MTO will require that the draft deeds of all lots be submitted to MTO for review prior to registration to ensure the legal mutual access rights have been incorporated into the deeds of all involved properties.*

c. *The applicant will be required to obtain an entrance permit, which can be done online at:*

<https://www.hcms.mto.gov.on.ca/>

*All permit applications can be acquired online at the following link: <https://www.hcms.mto.gov.on.ca/>  
All questions regarding permitting or setbacks can be directed to Michelle Lavallee, Corridor Management Officer at PERLINK"mailto:michelle.lavallee@ontario.ca" [michelle.lavallee@ontario.ca](mailto:michelle.lavallee@ontario.ca).  
If there are any other questions or concerns, don't hesitate to contact me.'*

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No.: B24-23 - continued  
November 28, 2023

A copy of the MTO comments were provided to Ronald Bailey, agent for the application.

The subject land has been designated Agriculture Area and Rural Area and zoned Agriculture (A) and Rural (R).

Services consist of private well and private individual septic system for Lot 20, Conc. VIII. Services consist of a privy and hauled water for Lot 19, Conc. VIII. No new services are required as a result of this application for right-of-way.

From information available, there appears to be an overhead Hydro Line along the easterly boundary of Lot 20, Conc. VIII, abutting the non-maintained road allowance. Comments were requested from Hydro One as part of the preliminary review of the application.

Josh Waytowich, Hydro One, advised via email on November 8<sup>th</sup>, 2023 that Hydro One does not have any concerns; that they have an unregistered easement over the subject land; that Hydro One does not require occupational rights over the easement; and that Hydro One does not own the poles located on the Municipal ROW.

A municipal drain catchment, known as the Burpee Drain No. 1, was identified at the southeastern portion of Lot 20, Conc. VIII. The current application does not propose the creation of a new lot or lot boundary adjustment. Therefore, it appears that no drainage reassessment would be required.

There is a Deer Wintering Area identified within Lot 19 and Lot 20, Conc. VIII. As no new lots are being proposed and there are existing buildings and driveways, the application for right-of-way over the existing access would appear to have no negative impacts.

From information available, the subject proposal does not appear to have any natural heritage features or species at risk concerns. This proposal is considered to be in conformity with the Provincial Policy Statement (PPS) 2020.

This application was circulated on November 10<sup>th</sup>, 2023 to the Municipality of Burpee-Mills, Bell Canada, and to all property owners within 60 metres and by the posting of a notice, clearly visible and legible from a public highway or other place to which the public has access, as required by Ontario Regulation 197/96.

The Municipality advised they have no concerns, that Section 65 of the Drainage Act does not apply, and recommends that Consent be granted with no specific conditions.

The Municipality provided building permit information for Lot 20, Conc. VIII. No building permit information was provided for Lot 19, Conc. VIII.

Bell Canada have not provided any comments or requested additional time to do so.

There have been no inquiries or concerns received as a result of circulation to property owners within 60 metres and/or the posting of notice.

There was no one in attendance who wished to speak in support or opposition to the application.

**Consent is tentatively granted subject to the following conditions:**

The following documents must be submitted to the Secretary-Treasurer of the Board within two years from the date of the notice of decision for certification:

- a) the Transfer of Land form(s) prepared by a solicitor/lawyer, and
- b) a Schedule to the Transfer of Land form on which is set out the entire legal description of the right-of-way and parcel(s) given conditional approval. This Schedule must also contain the names of the parties indicated on the Transfer of Land form.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No.: B24-23 - continued  
November 28, 2023

Accompanying the transfer documents shall be:

- i) a reference plan of survey, which bears the Land Registry Office registration number as evidence of its deposit therein, illustrating the right-of-way having a minimum width of 20.1 M;
- ii) a written confirmation from the municipality that access along the right-of-way to Highway No. 540 has been constructed to a standard for travel by emergency vehicles, satisfactory to the municipality;
- iii) a written confirmation from the Ontario Ministry of Transportation (MTO) that an entrance permit application has been received and can be issued, satisfactory to the requirements of MTO;
- iv) a written confirmation from the Ontario Ministry of Transportation (MTO) that as requested, a survey plan and draft land transfer(s) have been reviewed and accepted, satisfactory to the requirements of MTO;
- v) a fee of \$130.00 for each Transfer of Land submitted for Certification; and
- vi) written confirmation from the municipality that any outstanding municipal taxes for the subject land, have been paid.

Note: Subsection 3 or 5, as the case may be, of Section 50 of the Planning Act shall not apply to any subsequent conveyances of or in relation to the parcel of land being the subject of this application.

Note: It would be appropriate to certify the land transfer for the retained land, if required.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No.: B25-23 No. of Members Present: 6  
Date of Decision: November 28, 2023  
Location of Property: Part Lot 8, West Side Water Street, Surveyed as Parts 2 and 3,  
Plan 31R-1713, Town of Gore Bay, District of Manitoulin

### DECISION

The purpose of this application made under Section 53(1) of the Planning Act by Heather Patterson is to provide for an easement for a storm sewer which will connect into the municipal catch basin located in the municipal parking lot south of the subject land. The easement will be in favour of a commercial building (under construction) located at #60 Meredith Street, owned by Martian Properties Inc. (formerly known as Robinson's Auto Supply). The easement traverses Ms. Patterson's land having a minimum width of  $\pm 3.0$  M. and a length of  $\pm 19.5$  M., thereby containing an area of  $\pm 58.5$  Sq. M.

The land to be retained has a frontage of  $\pm 18.34$  M. on Water Street, a maintained municipal street and a depth of  $\pm 37.4$  M., thereby containing an area of  $\pm 745$  Sq. M. The applicant's dwelling with attached garage and accessory shed are located within this land. This land is subject to a right-of-way for access over Part 3, Plan 31R-1713, in favour of property to the west, surveyed as Part 1, Plan 31R-1713.

There has been a previous application for Consent to Sever, made by a previous owner. File No. B52-87 provided for the creation of a new  $\pm 775$  Sq. M. lot, surveyed as Part 1, Plan 31R-1708 together with a right-of-way over Part 3, Plan 31R-1708. The resulting retained land of that application, surveyed as Parts 2 and 3, Plan 31R-1713, is the land subject to the current application.

The following letter, dated October 05, 2023, from Roger Chenard, Manager of Public Works, Town of Gore Bay, accompanied the application:

*' Dear Miss Patterson:*

*Following many consultations with various parties looking at many options the Town of Gore Bay has agreed to provide access to Manitoulin Transport to be able to drain their water from their lot and roof into the Town Office centre catch basin drain.*

*To that account, this has been decided based on the fall and most effective and shortest drainage route available and it was suggested that they obtain an easement in order to be able to effectively divert their water from their lot.*

*We also know that this centre drain is large enough and has the capacity to afford the water that will be diverted from their lot across from your property into this specific town office centre drain.*

*Hopefully, this letter will put your mind at ease respecting your agreement to allow for this connection to be made by crossing your property. In doing so, they are also assuming all risk from their property to the specific catch basin areas.*

*If you have any further questions, feel free to contact me directly.'*

Services consist of municipal water and municipal sewer. No new services are required as a result of this application for a storm sewer easement.

Access is via an existing entrance, #15-A Water Street, a maintained municipal street.

The subject land has been designated Core Commercial Area and is zoned Residential (R1). The existing residential uses are proposed to continue.

There is an overhead Hydro Line identified near the subject land but the electrical service to the existing dwelling is underground.

Mr. Gilmore, Property Maintenance Manager, Manitoulin Transport, advised on November 14<sup>th</sup>, 2023 that the sewer line has been put in place; that the line is above the underground Hydro Line and below the underground telephone line; and that the original Hydro locate was done on June 30<sup>th</sup> and then a re-locate was done on October 20<sup>th</sup>, 2023.

Stephen Salt, Hydro One advised that Hydro One has no concerns with the easement for storm sewer.

From information available the subject proposal does not appear to have any natural heritage features or species at risk (SAR) concerns.

Board Minutes  
November 28<sup>th</sup>, 2023 - Continued

Application File No.: B25-23 - continued  
November 28<sup>th</sup>, 2023

This proposal for a storm sewer water line easement is considered to be in conformity with the Provincial Policy Statement 2020.

The application was circulated on November 10<sup>th</sup>, 2023 to the Town of Gore Bay, Bell Canada, and to all property owners within 60 metres and by the posting of a notice, clearly visible and legible from a public highway or other place to which the public has access, as required by Ontario Regulation 197/96.

The Town of Gore Bay advised they have no concerns and recommend consent to be granted with no specific conditions.

Bell Canada has not provided any comments or requested additional time to do so.

There was a telephone call to the Office on November 16<sup>th</sup>, 2023 from G. Purvis, a land owner to the north east of the subject land, requesting additional information and if the drainage to Lake Huron was in a northerly or southerly direction.

Roger Chenard, Manager of Public Works, Town of Gore Bay advised on November 16<sup>th</sup>, 2023 that the drain is composed of an 8 inch line and runs by the Municipal Office collecting from that area drain, then across Water Street, then southerly towards the Mill Site Apartments, then on to the small creek and then drains to Lake Huron.

This information was provided to Mr. Purvis. He advised he had no concerns as the water was draining southerly away from his property.

There were no other inquiries or concerns received as a result of circulation to property owners within 60 metres and/or the posting of notice.

There was no one in attendance who wished to speak in support or opposition to the application.

**Consent is tentatively granted subject to the following conditions:**

The following documents must be submitted to the Secretary-Treasurer of the Board within two years from the date of the notice of decision for certification:

- a) the Transfer of Land form(s) prepared by a solicitor/lawyer, and
- b) a Schedule to the Transfer of Land form on which is set out the entire legal description of the parcel(s) and the storm sewer easement given conditional approval. This Schedule must also contain the names of the parties indicated on the Transfer of Land form.

Accompanying the transfer documents shall be:

- i) a reference plan of survey, which bears the Land Registry Office registration number and signature as evidence of its deposit therein, illustrating the storm sewer easement having a minimum width of 3.0 M.;
- ii) a fee of \$130.00 for each Transfer of Land submitted for Certification; and
- iii) proof satisfactory to Planning Board, that any outstanding municipal taxes have been paid.

**Note:** Subsection 3 or 5, as the case may be, of Section 50 of the Planning Act shall not apply to any subsequent conveyances of or in relation to the parcel of land being the subject of this application.



PRESENTATION OF APPLICATIONS FOR CONSENT TO SEVER

The Chair announced that the purpose of this phase of the meeting is:

- (a) to consider applications for consent under Section 53 of the Planning Act,
- (b) to make decision in regard to the applications scheduled to be heard, and, explained that this phase is open to the public and any interested parties will be given the opportunity to speak in support or oppose an application.

The Chair then asked if any Board Members have or wish to declare a "Conflict of Interest", at this meeting or previous meeting.

There were none.

Following is the list of Applications for Consent considered at this meeting:

	<u>Moved By</u>	<u>Seconded By</u>
1. B23-23	K. Noland	R. Stephens
2. B24-23	K. Noland	D. Osbourne
3. B25-23	D. Osbourne	R. Stephens

It was moved and seconded that the above applications be conditionally approved, subject to all conditions being fulfilled as stated in the Decisions.  
- Carried.

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The time now being 9:15 p.m. and all business before the Board having been dealt with, the Meeting was adjourned on a motion moved by D. McDowell.

\_\_\_\_\_  
L. HAYDEN, CHAIR

  
\_\_\_\_\_  
T.A. CARLISLE,  
SECRETARY-TREASURER



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## COUNCIL REPORT

**Department:** Clerk

**Date:** December 19, 2023

**Report Number:** CLK-2023-12-30

**File:** Declare Seat Vacant - Councillor

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### **Recommendation:**

**WHEREAS** Jim Cahill was elected as Councillor for the Township of Billings for the 2022-2024 term of Council;

**AND WHEREAS** Councillor Cahill resigned from Council effective December 14, 2023;

**NOW THEREFORE BE IT RESOLVED THAT** the office of a member of Council be declared vacant in accordance with Section 262 (1) of the Municipal Act, S.O. 2001. C.25

### **Background:**

Jim Cahill resigned from the office of a member of Council by providing notice to the Mayor and submitting the resignation in writing to the Mayor and Clerk by e-mail on December 14, 2023 effective immediately.

As per section 262 (1) of the Municipal Act "If the office of a member of Council becomes vacant under section 259, the Council shall at its next meeting declare the office to be vacant.

### **Discussion:**

The Municipal Act, 2001 establishes two ways to fill a vacancy: by appointment or by holding a by-election.

#### Filling Vacancies

263 (1) If a vacancy occurs in the office of a member of council, the municipality shall, subject to this section,

- a) Fill the vacancy by appointing a person who has consented to accept the office if appointed; or
- b) Require a by-election to be held to fill the vacancy in accordance with the Municipal Elections Act, 1996.

The Municipal Act requires Council to within 60 days after the day a declaration of vacancy is made to appoint a person to fill the vacancy or pass a by-law requiring a by-election be held to fill the vacancy.

A second staff report will be presented at tonight's meeting outlining further detail on the options available to Council to fill the vacancy.

### **Financial Impacts**

There are no financial impacts associated with this report.



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**Alignment to the Strategic Plan**

Continue to modify and refine the Council/Committee System to improve organizational effectiveness and communication, and to meet the legislated requirements for Council/Committee activity.

**Alignment to the CEEP**

There is no alignment to the CEEP

**Respectfully Submitted By:**

Emily Dance, CAO/Clerk



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## COUNCIL REPORT

**Department:** Clerk

**Date:** December 19, 2023

**Report Number:** CLK-2023-12-31

**File:** Options to Fill Vacant Seat of Councillor

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### **Recommendation:**

THAT the Township of Billings Council hereby approves Report CLK-2023-12-31 AND directs staff to proceed with Option \_\_\_\_\_ to fill the vacant seat of a member of Council.

### **Background:**

In accordance with the Municipal Act, S.O. 2001, c. 25, when the seat of a Member of Council becomes vacant, Council is required to declare the seat vacant and determine if the seat will be filled by appointment or by-election.

The Municipal Act requires Council to within 60 days after the day a declaration of vacancy is made to appoint a person to fill the vacancy or pass a by-law requiring a by-election to fill the vacancy. As the seat of Councillor was declared vacant on December 19, 2023, the deadline will be February 17, 2024.

The person appointed or elected to fill a vacancy shall hold the office for the remainder of the term of the person they replaced.

### **Discussion:**

The Municipal Act, 2001 establishes two ways to fill a vacancy: by appointment or by holding a by-election.

#### Filling Vacancies

263 (1) If a vacancy occurs in the office of a member of council, the municipality shall, subject to this section,

a) Fill the vacancy by appointing a person who has consented to accept the office if appointed;  
or

b) Require a by-election to be held to fill the vacancy in accordance with the Municipal Elections Act, 1996.

Section 256 of the Municipal Act sets out the eligibility requirements for a person qualified to be elected or hold office as a member of a council of a local municipality. In summary, any person who is entitled to be an elector in the Township of Billings may be appointed.

To be an elector, the person under consideration must on voting day,



- 
- (a) reside in the municipality or be the owner or tenant of land there, or the spouse of such owner or tenant,
  - (b) be a Canadian Citizen,
  - (c) be at least 18 years old and
  - (d) not be prohibited from voting.

Section 258 (1) of the Act, outlines who is not eligible to be elected as a member of a council or to hold office as a member of a council.

### **Option 1 – Appoint an Eligible Elector**

Council may choose to fill the vacancy of the Councillor by appointment of an Eligible Elector. Staff has provided an “Appoint an Eligible Elector to Fill a Vacancy Procedure” to provide an open, accountable and transparent procedure for appointing an Eligible Elector to fill a vacancy.

The procedure involves the following steps:

- Nomination Process – Eligible Electors will be required to complete and sign a Council Vacancy Application Form and a Council Vacancy Declaration of Qualification to the Clerk.
- Personal Statement – Each candidate will submit a personal statement including their background, relevant qualifications and why the person is interested in the position for consideration of Council.
- Council Appointment Meeting – At this meeting, each candidate will have the opportunity to address Council for ten (10) minutes and Council members will be allowed to ask a maximum of two (2) questions per candidate.
- Voting Procedure – Council will vote by way of an open public vote. Council members will verbally cast their vote in random order drawn by lot.
- Conclusion of voting – Voting will continue until the nominee receiving the greatest number of votes has also received more than one half of all votes of the voting members of Council.
- Tie – if votes cast are equal for all nominees and only two remain, the Clerk will break the tie by pulling the name of the successful nominee by lot.
- A by-law confirming the appointment of the successful candidate will be enacted immediately after the conclusion of the voting.

This process would need to be completed within the 60-day timeline. This is a tentative schedule.

December 19, 2023 The seat of Councillor is declared vacant.

January 10, 2024 Nominations period open at 9:00 a.m.

January 10, 2024 Council Vacancy Notice in the local newspapers.

January 17, 2024 Council Vacancy Notice in the local newspapers.



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January 31, 2024 Nominations period closes at 2:00 p.m.

February 5, 2024 List of Candidates to be posted by 4:00p.m.

February 6, 2024 Council Appointment Meeting.

February 17, 2024 Deadline for when vacant seat must be filled.

If Council chooses this option, they would be asked to approve the Appoint an

Eligible Elector to Fill a Vacancy Procedure and confirm a date for the “Council Appointment Meeting”.at tonight’s meeting due to the upcoming holiday schedule.

Alternate ways to fill a vacancy used by some municipalities include appointing from past members of Council or unsuccessful candidates from past elections.

### **Option 2 – Pass a By-Law Requiring a By-Election to be Held**

Council has the option of passing a by-law authorizing a by-election to fill the vacancy of the Councillor position. The Municipal Elections Act (MEA) states that if such a by-law is passed, that the nomination day would occur a maximum of sixty 60 days from the passing of the by-law, with the voting day occurring forty-five 45 days after nomination day. The MEA states that a by-election must be held “as far as possible” in the same manner as the regular election, which would include vote by mail voting.

The cost of a by-election will be similar to the cost of the 2022 Municipal and School Board election which was \$11,422. Though the by-election would be only for a single vacant position, the costs and workload would be very similar to the previous election as the same steps are required. The Township would need to obtain a voting provider and would be required to follow the new voters list from Elections Ontario which will come into effect January 1 2024. This is a change from using the MPAC data.

With current 2024 budget preparations and the strategic plan underway, should Council choose this option, an additional administrative staff member will be required to assist in the preparation of the by-election and receive in depth training on the new Ontario’s Voters List that will be newly in effect to ensure a complete voter’s list.

December 19, 2023 - The seat of Councillor is declared vacant.

January 16, 2024 - Pass a by-law authorizing aby-election.

March 8, 2024 Nominations Day.

April 22, 2024 Voting Day.

If Council chooses this option, Staff will come back with more details on budget, timeline and requirements at the January 16, 2024 meeting.



### **Financial Impacts**

Should Council choose:

Option 1 there will be costs associated with advertising in the paper of approx. \$300.

Option 2, approximate election costs \$12,000, contract staff 4 months \$10,000 = \$22,000

### **Alignment to the Strategic Plan**

Members of Council drive the Strategic Plan.

### **Alignment to the CEEP**

There is no alignment to the CEEP

### **Respectfully Submitted By:**

Emily Dance, CAO/Clerk



## **Appoint an Eligible Elector to Fill a Vacancy Procedure**

### **1. Purpose:**

The purpose of this procedure is to provide the steps to be followed to ensure an open and transparent process when filling a Council vacancy by appointing an Eligible Elector.

### **2. Notice of Vacancy:**

**2.1. "Chair"** means the Member of Council presiding at the Council Appointment Meeting

**2.2. "Council Appointment Meeting"** means the regular or Special Meeting of Council where Council will appoint a member of Council to fill the Vacancy.

**2.3. "Clerk"** means the CAO/Clerk of the Township of Billings or their delegate.

**2.4. "Lot"** means a method of determination by placing the names of the candidates on equal size of paper and placed in a container with one name at a time being drawn by the Clerk or designate.

### **3. General**

**3.1.** Council may decide by resolution to fill a Vacancy by Appointment of an Eligible Elector.

**3.2.** To be considered for Appointment, a Candidate must meet all the requirements to hold the Vacant office, and must not otherwise be disqualified from holding that office.

**3.3.** It is the Candidate's sole responsibility to meet any deadline or otherwise comply with any requirement established by the Council or the Clerk as part of the Appointment process.

### **4. Notice of Vacancy**

**4.1.** The Clerk shall post a Council Vacancy Notice on the Municipal website and in a local newspaper for two (2) consecutive weeks. The notice shall indicate Council's intention to appoint an individual to fill a vacancy and shall outline the nomination process.





**4.2.** A vote to fill a vacancy on Council by appointment shall occur at a Council Appointment Meeting.

## **5. Nomination**

**5.1.** Any individual wishing to be considered for appointment to the vacancy shall:

- a** Complete and sign a Council Vacancy Application Form and a Council Vacancy Declaration of Qualification and submit the forms in person at the Township Office during the Nomination/Application period as determined by the Clerk.
  - i** Applications must be on the Council Vacancy Application Form and accompanied by a Declaration of Qualification.
  - ii** All candidates must provide the Clerk with government issued identification and proof of eligibility within the municipality when filing a nomination.
  - iii** The surname on the application and the surname on the identification must be the same. Some flexibility will be given to first names (e.g. Tony for Anthony) subject to approval of the Clerk.
  - iv** Applications will be reviewed for completeness when filed and will be certified on or before the date to be set by the Clerk.
  - v** An unofficial list of persons who have submitted forms will be prepared and updated as soon as practical after receipt of the required forms. The list will be posted on the Township of Billings website [www.billingstwp.ca](http://www.billingstwp.ca)
  - vi** An official list of nominated persons shall be posted in the same manner as specified in Section 5.1 a. v. once nomination forms have been certified and the nomination period has expired.
  - vii** A candidate may withdraw their nomination by filing a written withdrawal on the prescribed form in the Clerk's Office before a date set by the Clerk. The candidate shall appear in person with identification in order to withdraw the nomination.



- b** Candidate(s) shall also submit to the Clerk by the closing time for nominations, a personal statement including a person's background information, relevant qualifications and why the person is interested in the position for consideration of Council. Personal statements will be typewritten on letter size (8 ½ x 11) paper, shall not exceed two (2) pages in length (one sided), and will include the Candidate(s) name and address.

Statements that do not meet these requirements shall not be included in any Council meeting agenda or provided to Council by the Clerk.

**Please Note:** All Candidate(s) application forms and personal statements/information are collected under the authority of the Municipal Elections Act, 1996, and will be included in the Council Agenda, as well as being made available for public inspection in the office of the Clerk until the next regular election. The entire Council proceedings relating to the Council Vacancy will be dealt with in open session of Council. A "Freedom of Information (FOI) Release form is required to be filled out by Candidate(s).

## **6. Council Appointment Meeting**

**6.1.** At the scheduled Council Appointment Meeting, the following shall take place:

- a** The Chair will make a short statement of the purpose of the meeting and the general order of proceedings to be followed.
- b** The Clerk will provide to the Chair a list of names of those individuals who have indicated, in writing, their interest in being appointed to the vacancy and the Chair will call for a motion from Council in the following form:

"That the following individuals, who have signified in writing that they are legally qualified to hold office and consented to accept the office if they are appointed to fill the vacancy be considered for appointment to fill such vacancy"

- c** Council shall review the list of candidates and their statements of qualifications.
- d** Each of the candidates shall be afforded the opportunity to address Council for a period of not more than ten (10) minutes. The order of speaking shall



be determined by lot. The names drawn shall address Council in the order they are drawn from the container. Candidates not presenting shall be sequestered in a separate area until it is that persons' turn to speak.

- e** Once each candidate has completed speaking, each Council member may ask a maximum of two (2) questions per candidate. No scoring system shall be used in considering the answers to the questions. It is not necessary for any candidate to participate in answering any or all of the questions.
- f** Upon reviewing the candidates and statements of qualification, Council will proceed to vote as follows:
  - i** Council will vote by way of public vote, and all candidates will be invited to witness the voting and the remainder of the meeting. Members of Council shall verbally cast their vote.
  - ii** Candidate names shall be displayed in alphabetical order for Council and the public to view.
  - iii** Members of Council shall vote for one candidate only.
  - iv** The Clerk shall call upon the member of Council to verbally cast vote in random order drawn by lot.
  - v** The Clerk or designate shall tabulate the results.
  - vi** If the candidate receiving the greatest number of votes cast does not receive more than one half of the votes of all voting Members of Council, the candidate who received the fewest number of votes shall be excluded from further consideration. The vote will be taken again by the Clerk and, if necessary, more than once, excluding in each successive vote the candidate who receive the fewest number of votes. This process shall be repeated until the candidate receiving the greatest number of votes has also received more than one half of the votes of the voting members of Council.
  - vii** If a tie exists between two or more candidates for the fewest number of votes received, the Clerk shall put all the candidates names tied for the fewest number of votes in a container and pull one such candidate from the container to be excluded from the subsequent voting.



- viii** Where the votes cast are equal for all candidates and if there are three or more candidates remaining, the Clerk shall put all the candidates names into the container and pull one such candidate from the container to be excluded from the subsequent voting.
- ix** Where the votes cast are equal for all candidates and if only two candidates remain, the Clerk will break the tie by pulling the name of the successful candidate from the container. The Candidate whose name is pulled by the Clerk will be declared elected.
- x** Upon conclusion of the voting, the Clerk will note the candidate receiving the votes of more than one half of the number of the voting members or the candidate selected through section 6.1.f ix.
- xi** A by-law confirming the appointment of the successful candidate shall be enacted by Council immediately after the conclusion of the voting, and the new member shall take their Declaration of Office before taking their seat on Council.

## **7. General Voting Rules**

- 7.1.** Each piece of paper used by the Clerk to draw the names of candidates in accordance with the requirements of this Procedure will be created by the Clerk and will be equal in size and type and will contain the name of one member only.
- 7.2.** Only the Clerk or their delegate may handle the pieces of paper or the container referenced in this procedure.



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## **COUNCIL REPORT**

**Department:** Municipal Project Management

**Date:** December 19, 2023

**Report Number:** MPM-2023-12- 31

**File:** 91 Main Kagawong Fitness Centre

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### **Staff Recommendations:**

THAT the Township of Billings Council hereby approves Report MPM-2023-12-31 AND Further, directs staff to research and provide Council with:

1. A more detailed staff-level facility status report on 91 Main St.
2. A Class C Estimate on repairs necessary to restore 91 Main Street to use as a gym (lower) and useable rental space (upper).

AND FURTHER the costs be brought forward during 2024 budget deliberations.

### **Background:**

91 Main St. is a municipally owned building which currently houses a small community gym/fitness centre on the lower floor, and space on the 2nd floor suitable for rental or lease, with limitations/restrictions, for commercial, professional, etc. activities.

During the fire hall project, when the removals work revealed structural instability with the existing fire hall structure (on or about November 10th, 2023), 91 Main St. became an “off-limits” area for the public, including gym users and the tenant leasing the upper floor. Additionally, the problem with the waste-water flow from 91 Main St. (outlined in staff report MPM 2023-12-29) resulted in the water service being shut-off at the curb stop.

### **Discussion:**

Gym users and the current upper-floor tenant, both of whom have been exceedingly patient and understanding with respect to the loss of use, are understandably anxious to learn when use of 91 Main will return to normal.

However, the investigation to solve and subsequent work performed to address the larger the waste-water problem (as above) revealed significant plumbing issues and water damage in 91 Main itself – especially in the gym washroom – although this impacts the upper floor washroom/plumbing as well. This plumbing and washroom situation, at a minimum, will have to be addressed before the building is opened again.

An additional reality is that staff have concerns about 91 Main St. as a whole (as a municipal facility), and would like to do a further high-level assessment of the building. There is staff capacity within the Public Works department to do this – i.e., *not* an engineering condition assessment, but a current maintenance/repair status assessment by informed maintenance staff. This would also produce a Class C level estimate (equivalent to engineering preliminary design) for the washroom and plumbing repairs, and any other relevant immediate repairs,



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suitable for budget 2024 deliberations. The Municipal Project Manager would work with Public Works staff to produce a more detailed report for Council at this time

One significant negative impact to this is that it will delay potential re-opening of the gym and restoring full use of the upper floor to the tenant. The reality is, however, that these uses really cannot be restored until repairs of some extent are completed.

**Financial Impacts:**

Any repairs to 91 Main will have to be included in the 2024 township budget  
Until such time as the building is assessed, repairs made, and the building re-opened:

- There will continue to be no gym membership revenue (fees) collected
- There will be continue to be no Rental income for 91 Main – Upper.

**Alignment to Strategic Plan:**

Under Priority Area *Municipal Infrastructure Maintenance and Improvement*:

2) Continue to pursue rational, cost-effective, and efficient use of municipal property, buildings, and facilities, to maximize the availability of public space, in the context of the results of the structural condition assessment report.

**Alignment to the CEEP:**

There is no direct alignment with specific action items in the CEEP. However, the CEEP goals and objectives should be considered in the status assessment, and energy efficiency considered in relevant aspects of any repair work.

**Respectfully Submitted by:**

Todd Gordon, MPM

**Reviewed By:**

Emily Dance, CAO/Clerk



**Public Health**  
**Santé publique**  
SUDBURY & DISTRICTS

December 7, 2023

Dear Municipality:

**Re: Public Health Roles and Responsibilities in Emergency Response**

Please find attached a description of public health roles and responsibilities in the event of an emergency or disaster. We ask that you include this information in your municipal emergency preparedness plan.

Also included for your reference are regular office hours, telephone numbers, and the after-hours emergency telephone number. All Public Health Sudbury & Districts personnel may be reached through these numbers.

We ask that you send us the most recent version of your municipality's Emergency Plan and Contact Lists. Please ensure that we are included on your distribution list for all future revisions.

If you have any questions, please contact Burgess Hawkins, Manager at 705.522.9200, ext. 218.

Yours truly,

*Original signed by*

Dr. Penny Sutcliffe  
Medical Officer of Health

PS:ldp

Encl: (1)

**Sudbury**

1300 rue Paris Street  
Sudbury ON P3E 3A3  
t: 705.522.9200  
f: 705.522.5182

**Elm Place**

10 rue Elm Street  
Unit / Unité 130  
Sudbury ON P3C 5N3  
t: 705.522.9200  
f: 705.677.9611

**Sudbury East / Sudbury-Est**

1 rue King Street  
Box / Boîte 58  
St.-Charles ON POM 2W0  
t: 705.222.9201  
f: 705.867.0474

**Espanola**

800 rue Centre Street  
Unit / Unité 100 C  
Espanola ON P5E 1J3  
t: 705.222.9202  
f: 705.869.5583

**Île Manitoulin Island**

6163 Highway / Route 542  
Box / Boîte 87  
Mindemoya ON POP 1S0  
t: 705.370.9200  
f: 705.377.5580

**Chapleau**

101 rue Pine Street E  
Box / Boîte 485  
Chapleau ON POM 1K0  
t: 705.860.9200  
f: 705.864.0820

**toll-free / sans frais**

1.866.522.9200

[phsd.ca](http://phsd.ca)





## **Public Health Roles and Responsibilities During an Emergency or Disaster** **Public Health Emergency After-Hours On Call 705.688.4366**

Regular Office Hours: Monday to Friday 8:30 a.m. to 4:30 p.m.  
Telephone: 705.522.9200 / Fax: 705.677.9607

Public health roles and responsibilities during an emergency or disaster involve carrying out preventative health programs and maintaining health standards in the community. Public Health Sudbury & Districts works to ensure that the health of the community is maintained by taking specific action and making recommendations to reduce or eliminate health problems that may arise during an emergency or disaster.

It should be noted that public health is not usually a first responder like police, fire, or emergency medical services, but rather functions as support during an emergency or disaster. As noted in the list below, however, public health is the lead agency in coordinating the response to large-scale communicable disease outbreaks such as pandemic influenza and COVID-19.

The support provided by Public Health Sudbury & Districts during an emergency or disaster may include the following activities:

- Provide public health information, advice, and direction to the community and the Municipal Emergency Control Group.
- Institute control measures, where necessary, regarding communicable diseases including immunization, isolation and quarantine.
- Distribute surveillance system tools for tracking cases, controls, quarantined people, etc.
- Monitor food distribution and storage to ensure a safe food supply.
- Monitor drinking water supplies to ensure a safe water supply.
- Recommend specific responses to conditions that could affect the health of the community.
- Monitor evacuation centers to prevent the occurrence of communicable diseases.
- Coordinate efforts to prevent or control the spread of disease.
- Provide direction on the disposal of solid waste and sewage as required.
- In conjunction with the coroner, ensure the proper storage and disposal of human remains to prevent the spread of communicable diseases.
- Provide direction on pest control, disinfection procedures and personal sanitation.
- Coordinate the response to disease related emergencies (epidemics).
- Communicate information regarding the health effects and treatment of exposure to toxic chemicals, emerging infectious diseases, chronic diseases and environmental hazards.
- Take the lead in communicating to the community any health-related issues with respect to the emergency or disaster.
- Respond to health-related issues associated with acts of bioterrorism in conjunction with first responders (fire, police, Emergency Medical Services).





Premier Ford  
Premier of Ontario  
[premier@ontario.ca](mailto:premier@ontario.ca)

The Honourable Paul Calandra  
Minister of Municipal Affairs and Housing  
[minister.mah@ontario.ca](mailto:minister.mah@ontario.ca)

The Honourable Todd A. Smith  
Minister of Energy, Ontario  
[MinisterEnergy@ontario.ca](mailto:MinisterEnergy@ontario.ca)

SENT VIA EMAIL

December 1<sup>st</sup>, 2023

**Re: Support to Revoke Strong Mayor Powers and Increase in the Leave to Construct Threshold**

Dear Premier Ford, Minister Calandra, and Minister Smith,

Please be advised that at the Regular Council Meeting on November 29<sup>th</sup> 2023, the Town of Plympton-Wyoming Council passed the following motion, supporting the attached resolutions from the Western Ontario Wardens Caucus regarding Support to Revoke Strong Mayor Powers and Increase in the Leave to Construct Threshold.

**Motion 14** Moved by Councillor Kristen Rodrigues  
Seconded by Councillor John van Klaveren  
That Council support item 'S' Strong Mayor Powers & 'T' Leave to Construct Threshold from the Western Ontario Warden's Caucus.

**Carried.**

If you have any questions regarding the above motion, please do not hesitate to contact me by phone or email at [eflynn@plympton-wyoming.ca](mailto:eflynn@plympton-wyoming.ca).

Sincerely,

Ella Flynn  
Deputy Clerk  
Town of Plympton-Wyoming

cc: Sent via e-mail  
Western Ontario Wardens' Caucus  
Hon. Rob Flack, Associate Minister of Housing – [Rob.Flack@pc.ola.org](mailto:Rob.Flack@pc.ola.org)  
Matthew Rae, Parliamentary Assistant to the Minister of Municipal Affairs and Housing – [Matthew.Rae@pc.ola.org](mailto:Matthew.Rae@pc.ola.org)  
All Ontario Municipalities



October 24, 2023

Premier R. Ford  
Premier of Ontario  
[premier@ontario.ca](mailto:premier@ontario.ca)

and

The Honourable Paul Calandra  
Minister of Municipal Affairs and Housing  
Send electronically via email  
[minister.mah@ontario.ca](mailto:minister.mah@ontario.ca)

**Re: Strong Mayor Powers**

Dear Premier Ford and Minister Calandra

Please be advised at the regular meeting of the Western Ontario Wardens' Caucus held on October 13, 2023, the following resolution was passed:

**Moved by M. Ryan, seconded by B. Milne:**

THAT item of correspondence 7-1(b) be received; and

WHEREAS the Western Ontario Wardens Caucus Inc. (WOWC) is a not-for-profit organization representing 15 upper and single tier municipalities in Southwestern Ontario with more than one and a half million residents;

AND WHEREAS the purpose of WOWC is to enhance the prosperity and overall wellbeing of rural and small urban communities across the region;

AND WHEREAS the Strong Mayors, Building Homes Act, 2022, S.O. 2022, c. 18, for select municipalities, transfers legislative responsibility from the deliberative body of the Council to the Head of Council;

AND WHEREAS the Better Municipal Governance Act, 2022, S.O. 2022, c. 24 provides for provincially appointed facilitators to assess the regional governments to determine the mix of roles and responsibilities between the upper and lower-tier municipalities;

AND WHEREAS the Building Faster Fund arbitrarily ties housing supportive funding to municipalities that establish a housing target based solely on population size;

AND WHEREAS "responsible and accountable governments with respect to matters within their jurisdiction;

AND WHEREAS overcoming the housing and affordability crisis in Ontario requires sustained, strategic, and focused efforts from all levels of government, informed from the expertise of all levels of government.

NOW THEREFORE BE IT RESOLVED THAT WOWC calls on the provincial government to work with municipalities in Ontario, as a responsible and accountable level of government, to focus all efforts on tackling the housing and affordability crisis in Ontario by:

Revoking existing 'strong mayor powers' and not implementing legislation that transfers legislative responsibility from the body of Council to the Head of Council.

Respecting spheres of jurisdiction, recognizing that municipalities are best positioned to determine the mix of roles and responsibilities between upper and lower-tier municipalities and only conduct structural and service delivery reviews of municipalities or regions where a majority of municipalities included within the region, request the same.

Recognizing rural and small urban municipalities are critical to overcoming the housing and affordability crisis in Ontario and not allocating the majority of scarce provincial housing supportive funding to a limited subset of large urban municipalities in Ontario.

AND THAT WOWC calls upon the provincial government to provide all municipalities with the financial resources to tackle the housing and affordability crisis in Ontario that is pricing too many people, especially young families and newcomers, out of home ownership, while amplifying socio-economic disparities and reliance on municipally provided human services;

AND THAT this resolution be forwarded to the Association of Municipalities of Ontario for support so that the future governance of our communities is in the hands of its constituents;

AND THAT this resolution be forwarded to: the Minister of Municipal Affairs and Housing and the Premier of Ontario; WOWC Members; the EOWC, and all WOWC area MPs and MPPs. - **CARRIED**

Please contact Kate Burns Gallagher, Executive Director, Western Ontario Warden' Caucus, [kate@wowc.ca](mailto:kate@wowc.ca) should you have any questions regarding this matter.

Sincerely,



Glen McNeil  
Chair, Western Ontario Wardens' Caucus



cc.

Hon. Rob Flack, Associate Minister of Housing

[Rob.Flack@pc.ola.org](mailto:Rob.Flack@pc.ola.org)

Matthew Rae, Parliamentary Assistant to the Minister of Municipal Affairs and Housing

[Matthew.Rae@pc.ola.org](mailto:Matthew.Rae@pc.ola.org)

WOWC MPPs

WOWC MPs

Eastern Ontario Wardens' Caucus



October 24, 2023

The Honourable Todd A. Smith,  
Minister of Energy, Ontario  
Send electronically via email  
[MinisterEnergy@ontario.ca](mailto:MinisterEnergy@ontario.ca)

**Re: Leave to Construct Threshold**

Dear Minister Smith,

On October 13, 2023, the WOWC passed a resolution in favour of the Government of Ontario updating the LTC cost threshold from \$2M to \$20M for hydrocarbon lines (by amending Ontario Regulation O.Reg.328/03) while maintaining current requirements and expectations for Indigenous consultation and environmental review for projects greater than \$2M and less than \$10M.

Western Ontario has seen significant growth in the past decade with pressures to build out the gas pipeline network. Many municipalities in our region have lost major investment opportunities because of the delays in getting natural gas to development sites. Any person or company planning to construct hydrocarbon transmission facilities within Ontario, must apply to the OEB for authorization, if the projected cost to build the pipeline is over \$2 million, a threshold that was set in 1998.

Industry proposes updating the LTC cost threshold from \$2M to \$10M for hydrocarbon lines (by amending Ontario Regulation O.Reg.328/03) while maintaining current requirements and expectations for Indigenous consultation and environmental review for projects greater than \$2M and less than \$10M. Increasing the cost threshold to \$10M would closer align Ontario with other Canadian jurisdictions (e.g., in B.C., these thresholds are \$15M for electricity and \$20M for natural gas). The WOWC is recommending a \$20M threshold for our Province to be competitive with other Canadian jurisdictions.

Ontario's outdated regulations are causing the LTC to apply far more broadly than intended when it was established over 20 years ago. Due to increased regulatory and cost pressures, as well as inflation, virtually all gas pipeline projects are now greater than \$2M rendering the threshold meaningless. Roughly 0.5 KM pipe in urban settings now often exceed the \$2M threshold.

Examples of businesses lost in the region due to the regulation include;

- EV Battery Manufacturer, investment of \$1 Billion
- New Distillery
- 2 New Agricultural processing plants - \$140 million total investment
- New Agricultural plant - \$225 million USD investment

Modernizing these outdated regulations would reduce delays and costs for economic development initiatives including new industries seeking to locate in Ontario and create jobs (or existing seeking to expand), transit projects, community expansion projects, housing developments, connections for low carbon fuel blending (e.g. renewable natural gas, hydrogen) as well as residential and business customer connections.

The WOWC supports an increase in the Leave to Construct threshold to \$20M.

Sincerely,

A handwritten signature in black ink that reads "Glen McNeil". The signature is written in a cursive, flowing style.

Glen McNeil  
Chair, Western Ontario Wardens' Caucus

cc.

Western Ontario MPPs  
WOWC Members  
WOWC Local Municipalities

For your Information:

Dear Mayors, Reeves and Councillors,

12 December 2023

MICA wishes to thank all of you for your ongoing patience and collaboration.

In 2018, you all made motions for the E-Bike share system MICA envisioned Island wide.

As you know, MICA found funding, a partner, and all of you granted us the use of Municipal land and connections to existing hydro.

After experiencing Covid-19 supply chain issues, Ukrainian parts delivery blockades, as well as Vancouver port unloading delays, our partners finally installed the system in late fall of 2022 in 7 locations island wide and delivered the 20 bikes.

Unfortunately, despite visiting the Island for a week in June 2023, our partners have not been able to solve App connectivity problems between the stations and the bikes as well as other issues.

MICA currently finds ourselves in the position of having to find a resolution to the problem that will bring this micro mobility opportunity to the Island.

This is a project that we are passionate and excited about. We have come so close and appreciate your ongoing patience.

Wishing you all a Happy Holiday and extending a grateful spirit on behalf of the MICA board.

Sincerely,  
Maja Mielonen  
MICA President

**Accounts for Payment December 8, 2023**

<b>Payment</b>	<b>Account</b>	<b>Amount</b>	<b>Description</b>
8225	ACE	904.00	Infobite Software (PW)
8226	Identifiable Individual	50.00	Coyote Carcass
CC	AMCTO	508.50	Membership Fees 2024
Auto	Bell Mobility	1,379.61	9 Accounts (Monthly)
8227	Bridal Veil Variety	860.87	Fuel (Public Works)
EFT	Bruce Mercer	1,113.75	Bookkeeping Assistance
8228	Core Industrial Gases	97.75	OXY Tank Annual Rental (PW)
8229	Dad's Sales & Service	1,695.00	Storage Container Rental (BFD)
EFT	EXP	5,134.87	Progress Billing Old Mill Bridge Replacement
CC	FCM	344.21	Membership Fees 2024
8230	G. Stephen Watt	7,006.00	Legal Fees (November)
8231	Grand & Toy	756.42	Office Supplies (SEP/OCT/NOV)
EFT	HRC Bookkeeping	5,806.55	Professional Services
EFT	JK Automotove	813.55	Maintenance + Labour (BFD)
EFT	Lisa / Darren Hayden	1,743.00	Cleaning Contract (Monthly)
EFT	Logicim	450.87	XLGL Software
8233	Manitoulin Navy League	250.00	2023 Donation
CC	Minister of Finance (MTO)	3,648.50	Plate Renewals (PW)
8234	Minister of Finance (Policing)	18,487.00	Local Service Realignment (Monthly)
CC	Northern 911	125.95	E911 (Monthly)
8235	Public Health	2,556.39	Municipal Levy December 2023
8236	Quinan Construction	22,358.00	Progress Draw No. 10R2
8236	Quinan Construction	187,040.48	10% Holdback Payment
EFT	Identifiable Individual	411.64	CIK Lunch Expenses + Final Meeting Expenses (Museum)
8237	Rylans Clothing	230.51	Safety Workwear
8238	Steele's Home Hardware	348.17	Supplies (PC, PW, BFD)
8239	Superior Propane	168.29	Fuel + Monthly Rental (PC)
Auto	Superior Propane	900.33	Bulk Propane (Office, Museum & Pumphouse)
EFT	Identifiable Individual	270.30	Supplies (Rink Donations)
8240	UCCM Castle Building Centres	213.65	Supplies (PW, Rink)
8241	Yellow Pages	22.48	Advertising (Museum)

**Total    265,696.64**

**Total Accounts for Payment    \$ 265,696.64**





BY-LAW NO 2023-116

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BEING A BY-LAW TO ADOPT AN ASSET RETIREMENT OBLIGATIONS  
POLICY FOR THE TOWNSHIP OF BILLINGS

---

**WHEREAS** the Municipal Act S.O. 2001, c 25, Section 5(1), as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** the Municipal Act S.O. 2001, c 25, Section 5(3), as amended, provides that a municipal power, including a municipality's capacity rights, powers and privileges under Section 9; shall be exercised by By-law;

**AND WHEREAS** The Public Sector Accounting Board, an independent body created to develop accounting standards for municipalities, has further strengthened municipal asset management practices with the development of PS 3280 Asset Retirement Obligations,

**AND WHEREAS** PS 3280 Asset Retirement Obligations, requires municipalities across Canada to recognize costs associated with the retirement of assets.

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

- 1.0 THAT the Corporation of the Township of Billings hereby adopts the Asset Retirement Obligations Policy as attached as Schedule 'A' and forming part of this By-Law.
- 2.0 THIS By-Law shall come into full force and effect upon final passage.
- 5.0 THIS By-Law may be cited as "Asset Retirement Obligations Policy By-Law"

**READ a FIRST and SECOND TIME** this 19<sup>th</sup> day of December, 2023

**READ a THIRD TIME and FINALLY PASSED** this 19<sup>th</sup> day of December, 2023

---

Bryan Barker, Mayor

---

Emily Dance, CAO/Clerk



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# Policy –Asset Retirement Obligations Policy

**By-Law No:** 2023-116

**Revision:**

**Date:** December 2023

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## 1. Purpose

The purpose of this Policy is to provide guidance on the accounting treatment for asset retirement obligations (ARO) and to establish roles and responsibilities for the Township.

## 2. Scope

This Policy applies to all departments, boards, and agencies included in the financial reporting of The Corporation of the Township of Billings (Billings) that possess assets with asset retirement obligations including:

- a) Assets held by Billings;
- b) Assets controlled by Billings;
- c) Assets that have not been capitalized or recorded as tangible capital assets for financial statement purposes.

## 3. Definitions

**Accretion expense** is the increase in the carrying amount of the liability for asset retirement obligations due to the passage of time.

**Asset retirement activities** include all activities related to an asset retirement obligation. These may include, but are not limited to:

- d) decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- e) remediation of contamination of a tangible capital asset created by its normal use;
- f) post-retirement activities such as monitoring; and
- g) constructing other tangible capital assets to perform post-retirement activities.

**Asset retirement cost** is the estimated amount required to retire a tangible capital asset

**Asset retirement obligation** is a legal obligation associated with the retirement of a tangible capital asset.

**Capitalization thresholds** is the value above which tangible capital assets are capitalized and reported in the financial statements.

**Discount Rate** is the cost of borrowing money or the return investors expect.

**Retirement of a tangible capital asset** is the permanent removal of a tangible capital

asset from service. This term encompasses sale, abandonment, or disposal in some other manner but not its temporary idling.

#### **4. Responsibility**

The Treasurer is responsible for the development of and adherence to policies for the accounting and reporting of asset retirement obligations in accordance with Public Sector Accounting Board PS 3280. This includes responsibility for:

- a) Monitoring the application of this Policy;
- b) Managing processes within the accounting systems;
- c) Investigating issues and working with asset stewards to resolve issues;
- d) Ensuring asset management software reflects accurate asset retirement obligation costs; and
- e) Reporting asset retirement obligations in the financial statements of Billings and other statutory financial documents.

#### **5. Policy**

##### **5.1. Guiding Principles**

- 5.1.1. Existing provincial and federal laws and regulations require municipalities to take specific actions to retire certain tangible capital assets at the end of their useful lives. This includes activities such as the removal of asbestos and the retirement of landfills. Other obligations to retire tangible capital assets may arise from contracts, court judgments, or lease arrangements.
- 5.1.2. The legal obligations, including obligations created by promises made without formal consideration, associated with the retirement of tangible capital assets controlled by Billings, will be recognized as a liability in the books of Billings, in accordance with PSAB PS 3280 effective January 1, 2023.
- 5.1.3. Asset retirement obligations result from the acquisition, construction, development, or normal use of an asset. These obligations are predictable, likely to occur, and unavoidable. Asset retirement obligations are separate and distinct from contaminated site liabilities. The liability for contaminated sites is normally resulting from unexpected contamination exceeding the environmental standards. Asset retirement obligations are not necessarily associated with contamination.
- 5.1.4. An asset retirement obligation may arise in connection with a tangible capital asset that is not recognized. In this case, the asset retirement cost would be expensed as there is no cost basis of the underlying asset to which the asset retirement costs can be attached. This is consistent with the principle that asset retirement costs are not a separate asset because there is no specific and separate future economic benefit that results from them.

##### **5.2. Recognition**

- 5.2.1. A liability should be recognized when, as at the financial reporting date:



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- a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
  - b) the past transaction or event giving rise to the liability has occurred;
  - c) it is expected that future economic benefits will be given up; and
  - d) a reasonable estimate of the amount can be made.

A liability for an asset retirement obligation cannot be recognized unless all of the criteria above are satisfied

- 5.2.2. A liability for an asset retirement obligation should be estimated based on information available at the financial statement date. The estimate of the liability will be based on requirements in existing agreements, contracts, legislation, or legally enforceable obligations, and technology expected to be used in asset retirement activities. Measurement of a liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date
- 5.2.3. The estimate of a liability will include costs directly attributable to asset retirement activities. Costs will include post-retirement operation, maintenance, and monitoring which are an integral part of the retirement of the tangible capital asset.
- 5.2.4. Directly attributable costs will include, but are not limited to, payroll and benefits, equipment and facilities, materials, legal and other professional fees, and overhead costs directly attributable to the asset retirement activity. Costs would include only those related to the nature and extent of the asset retirement obligation in accordance with the agreement, contract, legislation or a legally enforceable obligation establishing the liability.
- 5.2.5. Upon initial recognition of a liability for an asset retirement obligation, Billings will recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. Where the obligation relates to an asset that is no longer in service, and not providing economic benefit, or to an item not recorded by Billings as an asset, the obligation is expensed upon recognition.
- 5.2.6. Thresholds, recognition and componentization of assets will be observed and applied in the execution of this Policy.
- 5.2.7. Billings will implement the modified retrospective provision as this is the most practical approach. Under this method, the liability for an asset retirement obligation is removed from the statement of financial position and recognize:
  - a) A liability for any existing asset retirement obligations, adjusted for accumulated accretion to that date

- b) An asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets
  - c) Accumulated amortization on that capital cost; and
  - d) An adjustment to the opening balance of the accumulated surplus/deficit
- Asset retirement obligations associated with assets no longer in productive use should recognize a liability and a corresponding adjustment to the opening accumulated surplus / deficit. These amounts are measured at the date the legal obligation was incurred (past), while the discount rate and assumptions used are measured based on current period facts and assumptions (current). Comparative figures are restated and an adjustment is made to opening accumulated surplus.

### **5.3. Subsequent Measurement**

- 5.3.1. The asset retirement costs will be allocated to accretion expense in a rational and systemic manner (straight-line method) over the useful life of the tangible capital asset or a component of the asset.
- 5.3.2. On an annual basis, the existing asset retirement obligations will be assessed for any changes in expected cost, term to retirement, or any other changes that may impact the estimated obligation. In addition, any new obligations identified will also be assessed.
- 5.3.3. The discount rate to accrete the retirement obligation is the long-term debenture interest rate as obtained periodically from Infrastructure Ontario.
- 5.3.4. A recovery related to asset retirement obligation should be recognized when:
  - a) The recovery can be appropriately measured;
  - b) A reasonable estimate of the amount can be made; and
  - c) It is expected that future economic benefits will be obtainedA recovery should be not netted against the liability

### **5.4. . Presentation and Disclosure**

- 5.4.1. The liability for asset retirement obligations will be disclosed, along with:
  - a) A general description of the liability for an asset retirement obligation and the associated tangible capital asset
  - b) The amortization method used for the asset retirement costs
  - c) The basis for the estimate of the liability, including the estimated total undiscounted expenditures, the time period over which the undiscounted expenditures are to be incurred, the estimated timing of the settlement of these expenditures and the discount rate used;
  - d) A reconciliation of the beginning and ending aggregate carrying amount of the liability showing separately the changes attributable to:
    - i. The liability incurred in the current period
    - ii. The liability settled in the current period



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- iii. The change resulting from the passage of time; and
  - iv. Revisions in estimated cash flows

**5.5. Related Legislation**

Public Sector Accounting Board (PSAB) Section 3280

Municipal Act, 2001, S.O. 2001, c. 25 (Municipal Act)



BY-LAW NO 2023-117

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BEING A BY-LAW TO APPOINT HARMONY HANCOCK AS DIRECTOR  
OF FINANCE /TREASURER FOR THE TOWNSHIP OF BILLINGS

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**WHEREAS** the Municipal Act S.O. 2001, c 25, Section 5(1), as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** the Municipal Act S.O. 2001, c 25, Section 8 confers broad authority on municipalities thereby allowing them to govern their affairs as they consider appropriate and to enhance their ability to respond to municipal issues;

**AND WHEREAS** the Municipal Act, 2001, S.O. 2001 c.25, Section 227 provides for officers and employees of the municipality to implement and carry out council's decisions, to establish administrative practices and procedures, to provide advice to council on municipal policies and programs and to carry out duties required by legislation; and

**AND WHEREAS** the Municipal Act, 2001 c. 25 Section 286 (1) provides that the Council of a municipality shall appoint a Treasurer

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

- 1.0 THAT the Corporation of the Township of Billings hereby appoints Harmony Hancock as Treasurer for the Township of Billings effective January 1, 2024.
- 2.0 THAT the Corporation of the Township of Billings hereby authorizes entering into an agreement with Harmony Hancock.
- 3.0 THAT the Mayor and CAO/Clerk are hereby authorized to sign the agreement on behalf of the Corporation of the Township of Billings.
- 4.0 THIS By-Law shall come into full force and effect upon final passage.
- 5.0 THIS By-Law may be cited as "Appoint Hancock Treasurer By-Law"

**READ a FIRST and SECOND TIME** this 19<sup>th</sup> day of December, 2023

**READ a THIRD TIME and FINALLY PASSED** this 19th day of December, 2023

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Bryan Barker, Mayor

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Emily Dance, CAO/Clerk



BY-LAW NO 2023-118

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BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF THE  
COUNCIL OF THE TOWNSHIP OF BILLINGS

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**WHEREAS** the Municipal Act S.O. 2001, c 25, Section 5(1), as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** the Municipal Act S.O. 2001, c 25, Section 5(3), as amended, provides that a municipal power, including a municipality's capacity rights, powers and privileges under Section 9; shall be exercised by By-Law;

**AND WHEREAS** The Council for The Corporation of the Township of Billings deems it expedient that the proceedings of meetings of the Council be confirmed and adopted by By-Law;

**NOW THEREFORE** the Council of The Corporation of the Township of Billings enacts as follows:

1. THAT the actions of the Council of The Corporation of The Township of Billings at its Council Meeting held on December 19, 2023 in respect to each report, motion, resolution, or other actions recorded and taken by Council at its meetings, except where the prior approval of the Ontario Lands Tribunal is required is hereby adopted, ratified, and confirmed as if all such proceedings were expressly embodied in this By-Law.
2. THAT the Mayor and CAO/Clerk, or such other official as deem appropriate are hereby authorized and directed to do all things necessary to give effect to the said action, of Council of the Township of Billings referred to in the proceeding section.
3. THAT the Mayor and CAO/Clerk are hereby authorized and directed to execute all documents necessary on behalf of the Council and to affix the corporate seal of The Corporation of The Township of Billings to all such documents.
4. THIS By-Law shall come into full force and effect upon final passage.
5. THIS By-Law may be cited as the "December 19, 2023 Confirmatory By-Law".

**READ a FIRST and SECOND TIME** this 19<sup>th</sup> day of December, 2023

**READ a THIRD TIME and FINALLY PASSED** this 19<sup>th</sup> day of December, 2023

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Bryan Barker, Mayor

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Emily Dance, CAO/Clerk