

AGENDA
Township of North Dundas
636 St. Lawrence Street Winchester ON
Tuesday, June 16, 2020 7:00 PM

Page

- 1. Call Meeting to Order by Resolution**
- 2. Adoption of Agenda**
 - a) Additions, Deletions or Amendments
All matters listed under Consent Agenda, are considered to be routine and will be enacted by one motion. Should a Council member wish an alternative action from the proposed recommendation, the Council member shall request that this matter be moved to the appropriate section at this time.
- 3. Disclosure of Pecuniary Interest and General Nature Thereof**
- 4. Adoption of Minutes**
 - a) [Regular Meeting - May 19, 2020](#) 4 - 13
- 5. Delegations**
 - a) [Presentation of 2019 Draft Financial Statements](#) 14 - 55
[Annik Blanchard, CPA,CA](#)
[BDO Canada LLP](#)
- 6. Closed Session**
- 7. Open Session**
- 8. Action Requests**
 - a) **Finance**
 - i. [Excluded Expenses Report](#) 56 - 61
 - ii. [Penalties and Interest Charges](#) 62 - 66
 - b) **Economic Development and Communications**

i.	Winchester B&B CIP Amendment	67 - 68
ii.	Regional Incentive Program Applications	69 - 70
c)	Public Works	
i.	Budget Amendment-Chesterville Sewer	71 - 72
ii.	Ronson Road Extension	73 - 74
iii.	Surplus Equipment	75
d)	Waste Management	
i.	Fire Suppression System	76 - 79
e)	Planning Building and Enforcement	
i.	Waiver of Tent Permit Fees and Street-side Patio Permit Fees	80 - 81
f)	Recreation and Culture	
i.	Additional Maintenance Parks Labourers	82 - 83
g)	Fire	
h)	CAO	
i)	Clerk	
9.	Tenders and Quotations	
a)	Supply of Course Rock Salt	84 - 85
b)	Repairs on Gladstone and Lactalis public entrance	86 - 87
c)	Tender for Removal and Reinstatement of Sidewalks	88 - 90
10.	By-laws	
a)	By-law No. 2020-01 - Officers & Committees	91 - 97
11.	Key Information	
a)	Waste Management Services - COVID-19 Implications	98
b)	Waste Management Services - Waste Truck Update	99
c)	Planning Building and Enforcement - Update Smoking By-law	100 - 102

- d) [Planning Building and Enforcement - Swimming Pool Enclosure By-law - Update](#) 103

12. Consent Agenda

- a) Accounts
Action Recommended:
That Council receive and file for information purposes.

- b) [Department Activity Updates](#) 104 - 125
[Action Recommended:](#)
[That Council receive and file for information purposes.](#)

13. Boards and Committees

14. Motions and Notices of Motions

15. Petitions

16. Council Comments and Concerns

17. Unfinished Business

18. Ratification By-law

- a) [By-law No. 2020-30](#) 126

19. Adjournment by Resolution

THE CORPORATION OF THE TOWNSHIP OF NORTH DUNDAS
MINUTES
May 19, 2020

A meeting of the Council of the Corporation of the Township of North Dundas was held at the Municipal Office in Winchester Village on May 19, 2020 with Mayor Fraser in the Chair. This virtual meeting, via Webex, was streamed live on ND Facebook and was hosted by SDG Director of Information Technology Services, Michel St. Onge.

Mayor Fraser conducted the Roll Call.

ROLL CALL: Mayor: Tony Fraser
Deputy Mayor: Allan Armstrong
Councillors: Gary Annable, Tyler Hoy, John Thompson
CAO: Angela Rutley
Treasurer: John Gareau
Director of Public Works: Dan Belleau
Director of Recreation and Culture: Meaghan Meerburg
Director of Planning, Building & Enforcement: Calvin Pol
Clerk: Jo-Anne McCaslin - called and recorded the vote.

- 1. Call Meeting to Order by Resolution
Resolution No. 01

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT the meeting of the Council of the Corporation of the Township of North Dundas be hereby called to order at 7:00 pm.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

- 2. Adoption of Agenda
Resolution No. 02

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT Council approve the agenda as presented.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

- 3. Disclosure of Pecuniary Interest and General Nature Thereof – NIL

- 4. Adoption of Minutes
 - a) Regular Meeting May 5, 2020
Resolution No. 03

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT the minutes of the regular meeting of the Council of the Township of North Dundas, held May 5th, 2020 be adopted as presented.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

- 5. Delegations – NIL
- 6. Closed Session –NIL
- 7. Open Session –NIL

8. Action Requests

a) Finance

- i) Property Tax Deadline Extension and Waiving of Penalties and Interest Charges

Resolution No. 04 Moved by Councillor Annable
Seconded by Councillor Thompson

THAT Council authorize and direct that the deadline for interim property taxes be extended from June 30th to July 31st and that any interest and/or penalty charges on outstanding property taxes for the months of April, May and June be waived.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

- ii) Transfer of 2019 Surplus

Resolution No. 05 Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT Council approve the transfer of the 2019 surplus in the amount of \$317,561.35 to the Reserve for General Working Funds in accordance with By-law 2019-17.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

iii) Asset Management Training with AMO
Resolution No. 06

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT Council approves the Township of North Dundas' participation in the Asset Management Training Program with the Association of Municipalities of Ontario (AMO) as per attached Letter of Support and Commitment.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

b) Economic Development and Communications – NIL

c) Public Works

i) Winter Maintenance Agreement with SDG County
Resolution No. 07

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT the Council of the Township of North Dundas hereby authorizes the Mayor and CAO to execute a five-year Winter Maintenance Agreement to provide shared services for snow removal between the United Counties of SDG and the Township of North Dundas.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

ii) Surplus Equipment
Resolution No. 08

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT Council declare the following pieces of equipment to be surplus to the needs of the municipality and authorize that they be advertised for sale on the Township website as stipulated:

1. Garage Electric Floor Hoist with a reserve bid of \$1,500.
2. One Ferri Boom Mower with a reserve bid of \$20,000.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

d) Waste Management - NIL

e) Planning Building and Enforcement – NIL

f) Recreation and Culture – NIL

g) Fire – NIL

h) CAO

i) Use of North Dundas Ambulance Station
Resolution No. 09

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT Council grant permission to Cornwall SDG Paramedic Services to use the additional garage bay at the North Dundas Ambulance Station for a one-year period, commencing June 7th, 2020, at no additional charge.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

i) Clerk – NIL

9. Tenders and Quotations

a) Salt Tender

Resolution No. 10

Moved by Deputy Mayor Armstrong

Seconded by Councillor Hoy

THAT the Council of the Township of North Dundas, accept a two-year tender for the supply of winter highway coarse rock salt from Compass Minerals Canada Corp. with an option to renew for an additional two years for a unit price of \$98.45 per tonne delivered for 2020/2021 and \$94.92 per tonne plus delivery for 2021/2022 and authorize the Director of Public Works to sign all necessary documents to give effect to the contract.

	In Favour (to defer)	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	

DEFERRED

Director Belleau will obtain additional information regarding delivery and report back to Council on June 16, 2020.

b) Hot Mix Asphalt

Resolution No. 11

Moved by Councillor Annable

Seconded by Councillor Thompson

THAT the Council of the Township of North Dundas accept the tender for Hot Mix Asphalt submitted by Cornwall Gravel Co. Ltd., at their total bid price of \$633,446.36 including HST.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	

CARRIED

10. By-laws

a) By-law No. 2020-22 Adoption of Tax Rates and Setting Tax Due Dates
Resolution No. 12

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT By-law No. 2020-22 being a By-law to Adopt the 2020 Tax Rates and to establish the due dates thereof, be read and passed in Open Council, signed and sealed this 19th day of May 2020.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

b) By-law No. 2020-23 Water Sewer Allocation By-law
Resolution No. 13

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT By-law No. 2020-23, being a By-law to establish a growth management and development allocation process for the water and sewage treatment systems of The Corporation of the Township of North Dundas be read and passed in Open Council, signed and sealed this 19th day of May, 2020.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

- c) By-law No. 2020-24 Wellings of Winchester Site Plan Agreement By-law
Resolution No. 14

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT By-law No. 2020-24, being a By-law to authorize the Mayor and Clerk to enter into a Site Plan Control Agreement between the Township of North Dundas and Wellings of Winchester Inc., be read and passed in Open Council, signed and sealed this 19th day of May, 2020.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

- d) By-law No. 2020-28 Outdoor Solid Fuel Combustion Appliances By-law
Resolution No. 15

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT By-law No. 2020-28, being a By-law to regulate the installation, use and maintenance of outdoor solid fuel combustion appliances within the Township of North Dundas be read and passed in Open Council, signed and sealed this 19th day of May, 2020.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy		X
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

11. Key Information

- a) Financial Impacts of COVID-19 – Treasurer Gareau provided a detailed review of the financial impact of COVID-19 from a departmental perspective highlighting estimated reduced revenues and additional expenses incurred. The projected COVID-19 deficit is estimated at \$106,356.46.

Treasurer Gareau also updated Council on how departments are making modifications to processes, workplaces and shift schedules to ensure the safety of employees and compliance with physical distancing. Further, the Township will be applying for the COVID-19 funding relief through the City of Cornwall.

Councillor Thompson suggested that the budgeted funds allocated as donations to fairs and festivals be offered to the respective groups to help out with expenses. Council concurred and are hopeful fairs and festivals will return to North Dundas in 2021.

12. Consent Agenda

Resolution No. 16

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT all other items listed under the Consent Agenda be approved as recommended.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

13. Boards and Committees

a) South Nation Conservation

Resolution No. 17

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT Council receive and file the SNC update provided by South Nation Conservation Board Chair, Bill Smirle.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

14. Motions and Notices of Motions – NIL

15. Petitions - NIL

16. Council Comments and Concerns

Councillor Annable advised he has been in contact with Cathy Ashby of the House of Lazarus and is pleased to report that due to funding received from government agencies and generous community donations they are doing well. Correspondence to Council from Cathy Ashby is on file.

17. Unfinished Business – NIL

18. Ratification By-law
Resolution No. 18

Moved by Councillor Annable
Seconded by Councillor Thompson

THAT By-law No. 2020-29 to adopt, confirm and ratify matters dealt with by resolution, be read and passed in Open Council, signed and sealed this 19th day of May, 2020.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

19. Adjournment by Resolution
Resolution No. 19

Moved by Deputy Mayor Armstrong
Seconded by Councillor Hoy

THAT Council adjourn at 8:13 pm to the call of the chair.

	In Favour	Opposed
Councillor Annable	X	
Deputy Mayor Armstrong	X	
Councillor Hoy	X	
Councillor Thompson	X	
Mayor Fraser	X	
CARRIED		

MAYOR

CLERK



TOWNSHIP OF NORTH DUNDAS

AUDIT FINAL REPORT TO THE COUNCIL

June 16, 2020

TABLE OF CONTENTS

SUMMARY.....	2
AUDIT FINDINGS	4
INTERNAL CONTROL MATTERS.....	6
OTHER REQUIRED COMMUNICATIONS	7
APPENDICES.....	8

SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2019 financial statements, pending completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date
- ▶ Approval of financial statements by the Council

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement.

The scope of the work performed was substantially the same as that described in our Planning Report to the Council dated March 17, 2020.



Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included in our report below. No control deficiencies were noted that, in our opinion, are of significant importance to discuss with those charged with governance.

Materiality

As communicated to you in our Planning Report to the Council, preliminary materiality was \$350,000. Final materiality decreased from our preliminary assessment to \$338,900.



Audit Findings

Our audit focused on the risks specific to your business and key accounts. Our discussion points below focus on areas of significant risks of material misstatement, or the following items:

- ▶ Revenue recognition
- ▶ Liability for contaminated sites
- ▶ Management override of controls



Independence

Our annual letter confirming our independence was previously provided to you. We know of no circumstances that would cause us to amend the previously provided letter.



Adjusted and unadjusted Differences

We have disclosed all significant adjusted and unadjusted differences identified through the course of our audit engagement. Each of these items has been discussed with management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Council agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of adjusted and unadjusted differences omissions has been presented in Appendix A.



Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Township.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Township since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Council.



Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Township's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

SIGNIFICANT RISKS OF MATERIAL MISSTATEMENT	RISKS NOTED	AUDIT FINDINGS
Revenue recognition	Canadian Auditing Standards require the audits to include a significant risk with regards to revenue recognition.	We reviewed the taxes receivable listing and assessed the reasonability of the allowance for doubtful accounts. We concluded that the allowance recorded was reasonable. In addition, we sent confirmations to residents to ensure the existence of outstanding balances. Based on the confirmations, we concluded that the outstanding balances existed since no discrepancies were noted.
Liability for contaminated sites	There are significant estimates used to determine the liability for contaminated sites.	We reviewed the analysis performed by management to identify the sites that are affected by this Standard. Based on our testing, we concur with management's conclusions.
Management override of controls	Management override of controls is a standard risk in all audits.	We reviewed the journal entries recorded during the year and performed audit work to evaluate the risk of fraud. No issues were encountered in our testing.

OTHER RISKS AND PLANNED RESPONSE

AREAS OF FOCUS	RISKS NOTED	AUDIT FINDINGS
Estimates on the landfill obligations	Risk related to the nature of the estimate.	We reviewed the analysis performed by management to identify the sites that are affected by this Standard. Based on our testing, we concur with management's conclusions.
WSIB liability	Risk there are any claims from emergency respondents of the Township for health claims.	As in prior years, we include the estimate of the liability on our summary of unadjusted misstatements.
Potential lawsuits	Risk of potential lawsuits against the township.	We reviewed the legal expenses and sent legal confirmations. No issue noted.
Recognition of grant revenue	Risk that grants are not recorded in the proper period.	We reviewed a sample of grant agreements. No issues noted in our testing.
Other area of interest - Impact of COVID-19 on the financial statements and the Organization	The impact of COVID-19 is far reaching and continuously evolving. The virus could have an impact on the Township in the future (i.e. realization of assets and revenue streams).	We will reassess existing risks, controls and specific financial statement areas to ensure we have considered the impact of COVID-19 in these areas. We will also ensure the financial statement disclosures provide users with sufficient information to understand the impact of COVID-19 on the Township.

INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Township's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in

internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the Township's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

Although no control deficiencies were noted that, in our opinion, are of significant importance to discuss with those charged with governance, we have issued a management letter which can be found in Appendix B.

OTHER REQUIRED COMMUNICATIONS

Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.

- BDO Response: There are instances of claims but it is too early to determine the outcome as such no liability has been recorded in the financial statements.

Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.

- BDO Response: None noted

Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.

- BDO Response: None noted

Matters involving non-compliance with laws and regulations.

- BDO Response: None noted

Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

- BDO Response: None noted

Management consultation with other accountants about significant auditing and accounting matters.

- BDO Response: None noted

Other Matters

- BDO Response: None noted

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

APPENDICES

Appendix A: Adjusted and unadjusted differences

Appendix B: Management letter

Appendix C: BDO resources

APPENDIX A: ADJUSTED AND UNADJUSTED DIFFERENCES

Township of North Dundas

0.10

Year End: December 31, 2019

Journal Entries

Date: 1/1/2019 To 12/31/2019

Prepared by	Detail Rev	Gen Rev	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	12/31/2019	Capital Expenditures reclassified in Cap Assets	9999	U.02			3,511,836.84		
1	12/31/2019	Investment in Tangible Capital Assets	1-6-9900-9900	U.02		3,511,836.84			
To reclassify the adjustment to the capital expenditures from an equity account to a contract account.									
2	12/31/2019	Landfill Closure And Post Closure Costs	1-1-1450-1200			9,779.00			
2	12/31/2019	Landfill Closure & Post-Closure Costs	1-2-1400-1202				9,779.00		
2	12/31/2019	General Working Funds	1-3-2000-8010				9,779.00		
2	12/31/2019	Landfill Obligations	1-5-4020-7811			9,779.00			
To adjust value of the landfill obligation									
3	12/31/2019	Transfer - Interest on Reserve and Reserve Func	2900	UU1.03		51,158.38			
3	12/31/2019	Interest on Reserve and Reserve Fund	5500	UU1.03			51,158.38		
To record the interest income on the reserve and reserve funds.									
4	12/31/2019	Equipment	1015	U.04			111,536.22		
4	12/31/2019	Acc. Amort. - Equipment	1016	U.04		111,536.22			
To adjust the equipment opening balance for the bunker suits and agree opening balances of the equipment to prior year.									
5	12/31/2019	Boundary Road Income	1-4-3000-7315	U.07		266,152.64			
5	12/31/2019	Road Base	1-6-3101-3000	U.07			113,414.29		
5	12/31/2019	Acc. Amort. - Road Base	1-6-3101-3050	U.07		2,835.37			
5	12/31/2019	Road Surface	1-6-3101-3100	U.07			152,738.35		
5	12/31/2019	Acc. Amort. - Road Surface	1-6-3101-3150	U.07		21,819.75			
5	12/31/2019	Investment in Tangible Capital Assets	1-6-9900-9900	U.07			24,655.12		
5	12/31/2019	Road Base - Amortization Expense	1-7-3101-5300	U.07			2,835.37		
5	12/31/2019	Road Surface - Amortization Expense	1-7-3101-5310	U.07			21,819.75		
5	12/31/2019	Net Impact on Non-Cash Transactions'	1-7-9900-9900	U.07		24,655.12			
To reverse amounts transferred from other municipalities for road work.									
R1	12/31/2019	Cap Exp - Materials - Administration	4000	U.02		711.67			
R1	12/31/2019	Cap Exp - Cont. Services - Administration	4001	U.02		6,887.63			
R1	12/31/2019	Cap Exp - Materials - Protection	4005	U.02		10,883.78			
R1	12/31/2019	Cap Exp - Cont. Services - Protection	4006	U.02		3,972.21			
R1	12/31/2019	Cap Exp - Materials -Environmental	4010	U.02		240,526.61			
R1	12/31/2019	Cap Exp - Cont. Services - Environmental	4011	U.02		129,285.71			
R1	12/31/2019	Cap Exp - Materials -Parks and recreation	4015	U.02		22,475.15			
R1	12/31/2019	Cap Exp - Cont. Services - Parks and Recreation	4016	U.02		19,125.01			
R1	12/31/2019	Cap Exp - Materials - Transportation	4025	U.02		3,687.37			
R1	12/31/2019	Cap Expenditures reclassified in Materials	9997	U.02			278,284.58		
R1	12/31/2019	Cap Expenditures reclassified in Cont. Services	9998	U.02			159,270.56		
To reclassify capital expenditures to materials and contributed services									
R2	12/31/2019	Amortization Expense - Administration	5000	U.04. 2		51,797.02			
R2	12/31/2019	Amortization Expense - Protection	5001	U.04. 2		191,439.31			
R2	12/31/2019	Amortization Expense - Transportation	5002	U.04. 2		1,369,758.37			
R2	12/31/2019	Amortization Expense - Transportation	5002	U.04. 2			24,655.12		
R2	12/31/2019	Amortization Expense - Environmental	5003	U.04. 2		605,633.04			
R2	12/31/2019	Amortization Expense - Parks and Recreation	5004	U.04. 2		324,411.56			
R2	12/31/2019	Amortization Expense - Planning & development	5005	U.04. 2		33,765.31			
R2	12/31/2019	BDO Amortization reclassification	5006	U.04. 2			2,576,804.61		
R2	12/31/2019	BDO Amortization reclassification	5006	U.04. 2		24,655.12			
To reclassify amortization expense for financial purposes - to update with final #									
R3	12/31/2019	Accounts Receivable - BookKing	1-1-1100-1142	KK.06			117,351.50		
R3	12/31/2019	Deferred Revenue - BookKing	1-2-1100-3707	KK.06		117,351.50			

Township of North Dundas

Year End: December 31, 2019

Journal Entries

Date: 1/1/2019 To 12/31/2019

0.10-1

Prepared by	Detail Rev	Gen Rev	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
		To reclassify Booking AR and deffered revenue							
R4	12/31/2019	Insurance Recoveries	1-4-4020-7950	PUR.03		49,302.72			
R4	12/31/2019	Contracted Services	1-5-4020-4010	PUR.03			49,302.72		
		To reclass insurance amount received for leasing garbage compactor							
						7,215,221.41	7,215,221.41		
		Net Income (Loss)	2,006,358.45						

SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

	Debit (Credit)			
	Assets	Liabilities	Net assets	Surplus
Machine hours being capitalized	\$ (14,519)	\$	\$	\$ 14,519
Understatement of WSIB liability (estimate)	\$	\$ (126,809)	\$ 115,678	\$ 11,131

APPENDIX B: MANAGEMENT LETTER



Tel: 613-237-9331
Fax: 613-237-9779
www.bdo.ca
www.bdo.ca

BDO Canada LLP
180 Kent Street
Suite 1700
Ottawa, Ontario
K1P 0B6

June 16, 2020

Township of North Dundas

Attention: Mr. Gareau
636 St. Lawrence Street
P. O Box 489
Winchester, ON
K0C 2K0

Dear Mr. Gareau, CPA, CA, AMCT

During the course of our audit of the financial statements of Township of North Dundas for the year ended December 31, 2019, we identified matters which may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The responsibility for producing financial statements and ensuring adequate internal controls and sound business practices is the responsibility of the Board of Directors through management and is a part of management's overall responsibility for the ongoing activities of the township. Policies and procedures developed by the township to safeguard its assets and to provide reasonable assurance that errors and irregularities or illegal acts are promptly identified, must be properly monitored to ensure that all staff are complying with the guidelines provided. Where we determined, from our testing, that there exists a need for improvement in existing systems of internal control or if we detected that the township's staff are not complying with the critical accounting policies and procedures provided by management, we increased our year-end testing of account balances to ensure that audit risk was kept to an appropriately low level.

The comments and concerns expressed herein did not have a material effect on the township's financial statements and, as such, our opinion thereon was without reservation. However, in order for the township to ensure the safeguarding of its assets and the accuracy of its records, we believe our comments and concerns should be taken into consideration by management. Our comments are not intended to reflect upon the honesty or competence of the township's employees.

The matters we have identified are discussed in Appendix 1.

This communication is prepared solely for the information of management and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.



Tel: 613-237-9331
Fax: 613-237-9779
www.bdo.ca
www.bdo.ca

BDO Canada LLP
180 Kent Street
Suite 1700
Ottawa, Ontario
K1P 0B6

Yours truly,

A handwritten signature in black ink that reads 'Annik Blanchard'. The signature is written in a cursive, flowing style.

Annik Blanchard, CPA, CA
Partner
BDO Canada LLP
Chartered Professional Accountants, Licensed Public Accountants



Tel: 613-237-9331
Fax: 613-237-9779
www.bdo.ca
www.bdo.ca

BDO Canada LLP
180 Kent Street
Suite 1700
Ottawa, Ontario
K1P 0B6

Appendix 1

Stalled project in deferred revenue account

During the course of the audit, we noticed there are amounts in deferred revenue for contracts which haven't moved for some years. Per discussion with the Director of Planning, Building and Enforcement, it's unclear if some of those contracts will be completed at all.

We recommend an overall analysis of the stalled project by the Township and that the ones who won't be complete be written off.

Point carry-over from 2017: Whistle blower policy

There are a number of ethical and legal reasons for an organization to have a strong whistle blower policy. Having a clearly defined policy not only encourages whistle blowing, but the guidelines outlined in the policy protect both the employee and the employer should a situation arise.

We recommend that the Township adopt a whistle blower policy in order to strengthen its control environment surrounding potential fraud or illegal acts. If any employee reasonably believes that some policy, practice or activity of the Township is in violation of law, they would be protected when reporting such activity. We consider this to be best-practice for larger organizations.

APPENDIX C: BDO RESOURCES

BDO is a leading provider of professional services to clients of all sizes in virtually all business sectors. Our team delivers a comprehensive range of assurance, accounting, tax, and advisory services, complemented by a deep industry knowledge gained from nearly 100 years of working within local communities. As part of the global BDO network, we are able to provide seamless and consistent cross-border services to clients with global needs. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

Outlined below is a summary of certain BDO resources, which may be of interest to the Council.

PSAS PUBLICATIONS

BDO's national department issues a number of publications on PSAS.

- Public Sector Accounting Standards Annual Update
- A Guide to Financial Instruments in the Public Sector
- PSAB at a Glance Series of Publications

For additional information, please refer to the following link:

- <https://www.bdo.ca/en-ca/services/assurance-and-accounting/a-a-knowledge-centre/psas/>

COVID-19 RESOURCES

As global reactions and responses to coronavirus (COVID-19) continue to evolve and change, BDO has issued a number of publications on the financial reporting and tax implications resulting from the outbreak to assist organizations in navigating these challenging times. This includes publications on the accounting implications arising from changing economic conditions, understanding available government assistance, crisis management and responding to liquidity changes.

For additional information on the impact of COVID-19 can have on all aspects of an organization's operations, refer to the following link: [COVID-19 Resources | BDO Canada](#)

EVENTS

BDO also hosts a number of live and web-based events throughout the year. Many of our events are eligible for professional development hours (MyPDR) for individuals with a financial professional designation.

A comprehensive list of events is available at:

- <https://www.bdo.ca/events/>

Corporation of the Township of North Dundas
 Financial Statements

For the year ended December 31, 2019

	Contents
Management's Responsibility for the Financial Statements	2
Independent Auditor's Report	3 - 4
Financial Statements	
Statement of Financial Position	5
Statement of Operations	6
Statement of Changes in Net Financial Assets	7
Statement of Cash Flows	8
Summary of Significant Accounting Policies	9 - 10
Notes to Financial Statements	11 - 24

Management's Responsibility for the Financial Statements

The accompanying financial statements are prepared in accordance with Canadian public sector accounting standards.

The financial statements are the responsibility of management and have been approved by the municipal council.

To assess certain facts and operations, management has made estimates based on its best judgment of the situation and by taking into account materiality.

Management is responsible for maintaining appropriate internal control and accounting systems that provide reasonable assurance that the Township's policies are adopted, that its operations are carried out in accordance with the appropriate laws and authorizations, that its assets are adequately safeguarded, and that the financial statements are based on reliable accounting records.

The Township's power and responsibilities are exercised by the municipal council.

The responsibilities of the municipal council include overseeing financial reporting and presentation procedures, which includes reviewing and approving the financial statements.

The independent auditor, BDO Canada LLP, has audited the financial statements and presented the following report.

Angela Rutley
Chief Administrative Officer

John Gareau, CPA, CA
Treasurer

Winchester, Ontario
Report date

Independent Auditor's Report

To the members of council, inhabitants and ratepayers of the Corporation of the Township of North Dundas

Opinion

We have audited the financial statements of the Corporation of the Township of North Dundas ("the Township"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net financial assets and cash flows 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 Township as at December 31, 2019, 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 Auditor's 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 these 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 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario
Report date

Corporation of the Township of North Dundas
Statement of Financial Position

December 31	2019	2018
Financial assets		
Cash	\$10,876,142	\$ 9,281,776
Investments (Note 1)	2,235,625	2,200,402
Taxes receivable	2,135,359	1,988,407
Accounts receivable	1,190,262	1,136,387
Long-term receivables (Note 2)	162,395	184,313
	<u>16,599,783</u>	<u>14,791,285</u>
Liabilities		
Accounts payable and accrued liabilities	1,183,312	1,070,266
Other current liabilities	565,499	467,679
Landfill closure and post-closure (Note 3)	1,773,658	1,763,879
Deferred revenue (Note 4)	1,662,623	1,266,225
Net long-term liabilities (Note 5)	1,069,513	1,197,775
	<u>6,254,605</u>	<u>5,765,824</u>
Net financial assets	<u>10,345,178</u>	<u>9,025,461</u>
Non-financial assets		
Tangible capital assets (Note 6)	54,146,556	53,504,339
Prepaid expenses	68,524	46,190
Inventory	71,976	62,104
	<u>54,287,056</u>	<u>53,612,633</u>
Accumulated surplus (Note 11)	<u>\$64,632,234</u>	<u>\$ 62,638,094</u>

Commitments (Note 13)
Contingency (Note 14)
Subsequent event (Note 15)

On behalf of the council:

_____ Mayor

_____ Councillor

Corporation of the Township of North Dundas
Statement of Operations

For the year ended December 31	2019 Budget (Note 12)	2019 Actual	2018 Actual
Revenues			
Taxation	\$ 6,317,181	\$ 6,324,754	\$ 6,191,243
User charges	4,053,336	4,044,882	3,950,992
Government transfers			
Government of Canada	701,540	640,562	477,194
Province of Ontario	1,861,732	1,914,828	1,231,785
Other municipalities	337,000	25,280	9,440
Other revenues (Note 7)	454,458	602,485	525,352
	<u>13,725,247</u>	<u>13,552,791</u>	<u>12,386,006</u>
Expenses (Note 8)			
General government	1,514,630	1,492,910	1,443,778
Environmental services	2,844,848	2,580,777	2,883,308
Planning and development	600,140	474,157	497,376
Protection services	1,310,164	1,296,627	1,127,357
Recreation and cultural services	2,025,485	2,092,637	2,056,520
Transportation services	3,668,097	3,625,495	3,705,255
	<u>11,963,364</u>	<u>11,562,603</u>	<u>11,713,594</u>
Other			
Obligatory reserve funds revenue recognized (Note 4)	69,600	3,952	43,863
Annual surplus	1,831,483	1,994,140	716,275
Accumulated surplus, beginning of the year	<u>62,638,094</u>	<u>62,638,094</u>	<u>61,921,819</u>
Accumulated surplus, end of the year	<u>\$ 64,469,577</u>	<u>\$ 64,632,234</u>	<u>\$ 62,638,094</u>

**Corporation of the Township of North Dundas
Statement of Changes in Net Financial Assets**

For the year ended December 31	2019 Budget (Note 12)	2019 Actual	2018 Actual
Annual surplus	\$ 1,831,483	\$ 1,994,140	\$ 716,275
Acquisition of tangible capital assets	(5,253,712)	(3,245,685)	(2,142,521)
Amortization of tangible capital assets	2,551,217	2,551,217	2,524,470
(Gain) loss on disposal of tangible capital assets	-	(599,364)	38,738
Proceeds on disposal of tangible capital assets	44,825	651,615	17,833
	<u>(826,187)</u>	<u>1,351,923</u>	<u>1,154,795</u>
Increase in inventory	-	(9,872)	(12,436)
(Increase) decrease in prepaid expenses	-	(22,334)	5,184
	<u>-</u>	<u>(32,206)</u>	<u>(7,252)</u>
Net change in net financial assets	(826,187)	1,319,717	1,147,543
Net financial assets, beginning of the year	<u>9,025,461</u>	<u>9,025,461</u>	<u>7,877,918</u>
Net financial assets, end of the year	<u>\$ 8,199,274</u>	<u>\$ 10,345,178</u>	<u>\$ 9,025,461</u>

Corporation of the Township of North Dundas
Statement of Cash Flows

For the year ended December 31	2019	2018
Operating transactions		
Annual surplus	\$ 1,994,140	\$ 716,275
Items not affecting cash:		
Amortization of tangible capital assets	2,551,217	2,524,470
(Gain) loss on disposal of tangible capital assets	(599,364)	38,738
	<u>3,945,993</u>	<u>3,279,483</u>
Changes in non-cash operating balances:		
Increase in taxes receivable	(146,952)	(242,771)
Increase in accounts receivable	(53,875)	(6,876)
Decrease in long-term receivables	21,918	285,355
Increase (decrease) in accounts payable and accrued liabilities	113,046	(97,861)
Increase in other current liabilities	97,820	46,974
Increase in landfill closure and post-closure	9,779	8,077
Increase in deferred revenue	396,398	230,880
Increase in inventory	(9,872)	(12,436)
(Increase) decrease in prepaid expenses	(22,334)	5,184
	<u>4,351,921</u>	<u>3,496,009</u>
Capital transactions		
Acquisition of tangible capital assets	(3,245,685)	(2,142,521)
Proceeds on disposal of tangible capital assets	651,615	17,833
	<u>(2,594,070)</u>	<u>(2,124,688)</u>
Investing transactions		
Change in investments	(35,223)	(28,065)
Financing transactions		
Repayment of long-term liabilities	(128,262)	(133,314)
Net increase in cash	1,594,366	1,209,942
Cash, beginning of the year	<u>9,281,776</u>	<u>8,071,834</u>
Cash, end of the year	<u>\$10,876,142</u>	<u>\$ 9,281,776</u>

Corporation of the Township of North Dundas Summary of Significant Accounting Policies

December 31, 2019

Nature and Purpose of the Entity	The Corporation of the Township of North Dundas (the "Township") was created through provincial legislation and commenced operations on January 1, 1998. The Township is responsible for providing municipal services such as community services, emergency and protective services including police and fire and public works including roads, sewers and wastewater, drinking water, garbage and recycling.
Basis of Accounting	The financial statements have been prepared in accordance with Canadian public sector accounting standards.
Use of Estimates	The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the statement of financial position, and the reported amounts of revenues and expenses during the reporting year. The amounts that include estimates are those relating to tangible capital assets as well as those relating to the landfill closure and post-closure.
Revenue Recognition	<p>Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurred. For property taxes, the taxable event is the year for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.</p> <p>Government transfers are recognized as revenue in the financial statements when the transfer is authorized and all eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.</p> <p>Charges for sewer and water usage are recorded as user charges. Connection fee revenues are recognized when the connection has been established.</p> <p>Interest income earned on available funds, other than obligatory reserve funds, are reported as revenue in the year earned. Investment income earned on obligatory reserve funds is added back to the reserve fund balance and forms part of the deferred revenue balance.</p> <p>Sales of services, included in user charges, are recognized on an accrual basis, as the services are rendered.</p>

Corporation of the Township of North Dundas Summary of Significant Accounting Policies

December 31, 2019

Counties and School Boards	The Township collects taxation revenue on behalf of the school boards and the United Counties of Stormont, Dundas and Glengarry. The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards and the United Counties of Stormont, Dundas and Glengarry are not reflected in these financial statements.														
Deferred Revenue	Revenues restricted by legislation, regulation or agreement and not available for general municipal purposes are reported as deferred revenue on the statement of financial position. The revenue is recognized on the statement of operations in the year in which it is used for the specified purpose.														
Inventory	Inventory of goods not held for resale is measured at cost. Cost is determined on a first in, first out basis.														
Tangible Capital Assets	<p>Tangible capital assets are stated at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is provided on the basis of their useful lives using the straight-line method as follows:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Land improvements</td> <td style="text-align: right;">15 to 75 years</td> </tr> <tr> <td>Buildings</td> <td style="text-align: right;">15 to 50 years</td> </tr> <tr> <td>Roads, sidewalks and bridges</td> <td style="text-align: right;">7 to 75 years</td> </tr> <tr> <td>Equipment, furniture and machinery</td> <td style="text-align: right;">3 to 30 years</td> </tr> <tr> <td>Water infrastructure</td> <td style="text-align: right;">20 to 100 years</td> </tr> <tr> <td>Sewer infrastructure</td> <td style="text-align: right;">75 to 100 years</td> </tr> <tr> <td>Vehicles</td> <td style="text-align: right;">7 to 20 years</td> </tr> </table> <p>Landfill sites are amortized using the units of production method based upon capacity used during the year.</p>	Land improvements	15 to 75 years	Buildings	15 to 50 years	Roads, sidewalks and bridges	7 to 75 years	Equipment, furniture and machinery	3 to 30 years	Water infrastructure	20 to 100 years	Sewer infrastructure	75 to 100 years	Vehicles	7 to 20 years
Land improvements	15 to 75 years														
Buildings	15 to 50 years														
Roads, sidewalks and bridges	7 to 75 years														
Equipment, furniture and machinery	3 to 30 years														
Water infrastructure	20 to 100 years														
Sewer infrastructure	75 to 100 years														
Vehicles	7 to 20 years														

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

1. Investments

	2019	2018
Guaranteed investment certificates, 2.15% to 3.47%, maturing no later than December 2023.	\$ 130,173	\$ 128,349
Mutual funds	2,105,452	2,072,053
	\$ 2,235,625	\$ 2,200,402

2. Long-Term Receivables

	2019	2018
Mortgage receivable, 3.5%, due July 2021, receivable by annual instalments of \$27,920, principal plus interest	\$ 56,825	\$ 83,793
Municipal drain debentures	105,570	100,520
	\$ 162,395	\$ 184,313

The payments receivable for the mortgage receivable for the next two years amount to:
2020, \$27,920; 2021, \$28,905.

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

3. Landfill Closure and Post-Closure

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of groundwater and leachates from the site, ongoing environmental monitoring, site inspection and maintenance and reporting to the Ministry. The reported liability is based on estimates and assumptions with respect to events extending over a 30 year period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

	Total estimated expenses	2019 Accrued liabilities	2018 Accrued liabilities
Boyne landfill site	\$ 1,427,506	\$ 1,427,506	\$ 1,419,780
Mountain landfill site	346,152	346,152	344,099
	<u>\$ 1,773,658</u>	<u>\$ 1,773,658</u>	<u>\$ 1,763,879</u>

The estimated remaining capacity of the landfill sites, being a percentage of the total estimated capacity and the estimated remaining life of the sites are indicated below. The estimated number of years for post-closure care is also indicated.

	% of remaining capacity	Remaining life	Post-closure period
Boyne landfill site	-	-	25
Mountain landfill site	-	-	25

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

4. Deferred Revenue

	2019	2018
Obligatory Reserve Funds		
Development charges	\$ 968,380	\$ 751,075
Recreational land	244,218	226,753
Federal Gas Tax	110,187	6,655
Ontario Community Infrastructure Fund (OCIF)	2,038	1,818
Other		
Building code act	278,137	231,137
Deposits	59,663	48,787
	<u>\$ 1,662,623</u>	<u>\$ 1,266,225</u>

The net change during the year in the restricted deferred revenue balance is made up of the following:

	Development charges	Recreational land	Federal Gas Tax	OCIF
Deferred revenue, beginning of the year	\$ 751,075	\$ 226,753	\$ 6,655	\$ 1,818
Restricted funds received during the year	201,293	12,000	706,318	223,420
Interest earned	19,964	5,465	2,125	220
Revenue recognized during the year	(3,952)	-	(604,911)	(223,420)
	<u>\$ 968,380</u>	<u>\$ 244,218</u>	<u>\$ 110,187</u>	<u>\$ 2,038</u>

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

5. Net Long-Term Liabilities

	2019	2018
Loan, 1.52%, due April 2022, payable by monthly instalments of \$4,309, principal plus interest (LED street light conversion).	\$ 120,641	\$ 172,344
Loan, 2.24%, due April 2030, payable by monthly instalments of \$3,475, principal plus interest (Winchester arena slab).	430,885	472,583
Loan, 2.24%, due April 2030, payable by monthly instalments of \$3,326, principal plus interest (Chesterville arena upgrades).	412,417	452,328
Tile drainage loans bear interest at 6% and are repayable in annual instalments. The loans are due between 2020 and 2029 and are recoverable from benefiting landowners	105,570	100,520
	\$ 1,069,513	\$ 1,197,775

The principal payments for the next five years amount to: 2020, \$156,068; 2021, \$156,713; 2022, \$116,203; 2023, \$98,366; 2024, \$90,255.

**Corporation of the Township of North Dundas
Notes to Financial Statements**

December 31, 2019

6. Tangible Capital Assets

	2019				
	Land	Land improvements and landfill sites	Buildings	Roads, sidewalks and bridges	Equipment, furniture and machinery
Cost, beginning of year	\$ 2,367,186	\$ 9,727,734	\$ 9,122,513	\$ 38,465,074	\$ 4,554,355
Acquisitions of tangible capital assets	-	203,572	603,638	1,373,233	863,145
Disposals of tangible capital assets	(1,619)	(17,747)	-	(695,122)	(50,897)
Cost, end of year	2,365,567	9,913,559	9,726,151	39,143,185	5,366,603
Accumulated amortization, beginning of year	-	2,943,998	3,926,447	18,484,673	3,022,155
Amortization of tangible capital assets	-	239,676	244,653	1,184,731	268,209
Disposals of tangible capital assets	-	(13,488)	-	(695,122)	(15,813)
Accumulated amortization, end of year	-	3,170,186	4,171,100	18,974,282	3,274,551
Net carrying amount, end of year	\$ 2,365,567	\$ 6,743,373	\$ 5,555,051	\$ 20,168,903	\$ 2,092,052

	Water infrastructure	Sewer infrastructure	Vehicles	Total
Cost, beginning of year	\$ 14,559,042	\$ 8,588,879	\$ 4,505,072	\$ 91,889,855
Acquisitions of tangible capital assets	38,946	111,202	51,949	3,245,685
Disposals of tangible capital assets	(6,916)	-	(198,021)	(970,322)
Cost, end of year	14,591,072	8,700,081	4,359,000	94,165,218
Accumulated amortization, beginning of year	4,589,349	2,856,745	2,562,149	38,385,516
Amortization of tangible capital assets	313,406	133,853	166,689	2,551,217
Disposals of tangible capital assets	(3,383)	-	(190,265)	(918,071)
Accumulated amortization, end of year	4,899,372	2,990,598	2,538,573	40,018,662
Net carrying amount, end of year	\$ 9,691,700	\$ 5,709,483	\$ 1,820,427	\$ 54,146,556

**Corporation of the Township of North Dundas
Notes to Financial Statements**

December 31, 2019

6. Tangible Capital Assets (continued)

	2018				
	Land	Land improvements and landfill sites	Buildings	Roads, sidewalks and bridges	Equipment, furniture and machinery
Cost, beginning of year	\$ 2,367,115	\$ 7,804,216	\$ 8,949,438	\$ 37,564,407	\$ 4,420,007
Acquisitions of tangible capital assets	71	97,103	173,075	1,000,957	134,348
Disposals of tangible capital assets	-	-	-	(310,966)	-
Reclassification	-	1,826,415	-	210,676	-
Cost, end of year	2,367,186	9,727,734	9,122,513	38,465,074	4,554,355
Accumulated amortization, beginning of year	-	2,538,487	3,699,459	17,181,706	2,815,076
Amortization of tangible capital assets	-	211,506	226,988	1,215,903	207,079
Disposals of tangible capital assets	-	-	-	(255,967)	-
Reclassification	-	194,005	-	343,031	-
Accumulated amortization, end of year	-	2,943,998	3,926,447	18,484,673	3,022,155
Net carrying amount, end of year	\$ 2,367,186	\$ 6,783,736	\$ 5,196,066	\$ 19,980,401	\$ 1,532,200
		Water infrastructure	Sewer infrastructure	Vehicles	Total
Cost, beginning of year	\$ 19,813,056	\$ 5,189,597	\$ 4,131,059	\$ 90,238,895	
Acquisitions of tangible capital assets	70,346	116,482	550,139	2,142,521	
Disposals of tangible capital assets	(4,469)	-	(176,126)	(491,561)	
Reclassification	(5,319,891)	3,282,800	-	-	
Cost, end of year	14,559,042	8,588,879	4,505,072	91,889,855	
Accumulated amortization, beginning of year	6,132,421	1,388,243	2,540,644	36,296,036	
Amortization of tangible capital assets	412,083	53,280	197,631	2,524,470	
Disposals of tangible capital assets	(2,897)	-	(176,126)	(434,990)	
Reclassification	(1,952,258)	1,415,222	-	-	
Accumulated amortization, end of year	4,589,349	2,856,745	2,562,149	38,385,516	
Net carrying amount, end of year	\$ 9,969,693	\$ 5,732,134	\$ 1,942,923	\$ 53,504,339	

The book value of tangible capital assets not being amortized because they are under construction is \$800,002 (2018 - \$592,515).

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

7. Other Revenues

	2019 Budget	2019 Actual	2018 Actual
Donations	\$ 40,000	\$ 50,436	\$ 45,485
Interest and penalties on taxes	290,000	320,273	304,929
Interest income	124,458	231,776	174,938
	<u>\$ 454,458</u>	<u>\$ 602,485</u>	<u>\$ 525,352</u>

8. Expenses by Object

Total expenses for the year reported on the statement of operations are as follows:

	2019	2018
Amortization of tangible capital assets	\$ 2,551,217	\$ 2,524,470
Contracted services	1,770,137	1,553,555
Contributions to other organizations	37,484	13,400
(Gain) loss on disposal of tangible capital assets	(599,364)	38,738
Materials	3,234,956	3,162,683
Rents and financial expenses	211,276	188,874
Salaries, wages and benefits	4,356,897	4,231,874
	<u>\$11,562,603</u>	<u>\$ 11,713,594</u>

Corporation of the Township of North Dundas Notes to Financial Statements

December 31, 2019

9. Pension Agreement

The Township is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Township has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Township records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service.

OMERS provides pension services to almost 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of the OMERS Primary Pension Plan (the Plan) by comparing the fair market value of the invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total actuarial liabilities of \$107,687 million in respect of benefits accrued for service with fair market assets at that date of \$104,290 million indicating an actuarial deficit of \$3,397 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit. The amount contributed to OMERS by the Township for 2019 was \$266,877 (2018 - \$248,836).

10. Operations of School Boards and the United Counties of Stormont, Dundas and Glengarry

During the year, the following taxation revenues were raised and remitted to the school boards and the United Counties of Stormont, Dundas and Glengarry:

	2019	2018
School boards	\$ 3,945,934	\$ 3,941,963
United Counties of Stormont, Dundas and Glengarry	\$ 9,189,278	\$ 8,839,410

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

11. Accumulated Surplus

	2019	2018
Reserves		
Working fund	\$ 2,047,701	\$ 2,167,670
Fire	740,193	642,391
Recreation and culture	448,077	377,409
Roads	1,474,620	1,214,993
Sewer and water	4,309,827	3,755,143
Waste management	414,662	358,440
Other	148,608	116,964
	<u>9,583,688</u>	<u>8,633,010</u>
Reserve funds		
Association and events	2,680	2,913
Infrastructure	2,185,931	2,185,931
Recreation and culture	133,306	166,948
Roads	20,220	19,760
Sewer and Water	565,869	462,857
South Mountain Union Cemetery	18,176	18,110
Waste management	1,132,830	513,259
	<u>4,059,012</u>	<u>3,369,778</u>
Investment in tangible capital assets		
Invested in tangible capital assets	54,146,556	53,504,339
Unfinanced tangible capital assets	(419,421)	92,621
Related net long-term liabilities	(963,943)	(1,197,775)
	<u>52,763,192</u>	<u>52,399,185</u>
Unfinanced landfill closure and post-closure	<u>(1,773,658)</u>	<u>(1,763,879)</u>
Accumulated surplus	<u>\$64,632,234</u>	<u>\$ 62,638,094</u>

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

12. Budget

The Financial Plan (Budget) By-Law adopted by Council was not prepared on a basis consistent with that used to report actual results (Canadian public sector accounting standards). The budget was prepared on a modified accrual basis while Canadian public sector accounting standards requires a full accrual basis. In addition, the budget expenses all tangible capital assets rather than including amortization of tangible capital assets expense. As a result, the budget figures presented in the statements of operations and changes in net financial assets represents the Financial Plan adopted by Council with adjustments as follows:

	2019
Budget for the year	\$ -
Add:	
Acquisition of tangible capital assets	5,253,712
Less:	
Proceeds on disposal of tangible capital assets	(44,825)
Transfers from accumulated surplus	(826,187)
Amortization of tangible capital assets	(2,551,217)
Budgeted surplus per statement of operations	\$ 1,831,483

13. Commitments

The Township has signed a non-expiring contract for fire services. The amount agreed upon for those services is \$39,053 per year.

The Township has signed a contract for waste services which expires in July 2020. The amount agreed upon for those services is \$156,825 in 2020.

The Township has signed a three year contract for an environmental assesment for a landfill which expires in December 2021. The amount agreed upon for those services is \$133,756 for 2020, and \$60,747 for 2021.

The total minimum annual payments over the next five years are as follows:

2020	\$	329,634
2021	\$	99,800
2022	\$	39,053
2023	\$	39,053
2024	\$	39,053

Corporation of the Township of North Dundas Notes to Financial Statements

December 31, 2019

14. Contingency

During 2014, the Government of Ontario expanded regulations to include six additional cancers presumed to be work-related for firefighters under the Workplace Safety and Insurance Act. This change is retroactive to January 1, 1960. During the years 1997 to 2010, the Township was a Schedule 2 employer for WSIB, meaning that the Township self-insured for WSIB benefits. This change in regulations may give rise to liabilities of the Township for work-related cancers incurred by firefighters during that period. The Township is assessing the impact of this change and is unable to determine whether a liability exists at year end. Consequently, no provision has been made in these financial statements for any liability that may result.

15. Subsequent Event

Subsequent to year end, the global pandemic linked to the COVID-19 virus has disrupted economic activities. It has also impacted the Township's operations and, in particular, its ability to provide services to its citizens as normal; this includes temporary closures of municipal sites, the reduction of services offered and more reliance on online services. Although the operational disruption resulting from the virus is expected to be temporary, given the dynamic nature of these circumstances and the duration of the disruption, the financial impacts cannot be reasonably estimated at the date of this report. The Township's ability to pay for its operating costs depends on its ability to continue to maintain liquidity and collect payments from taxation and user charges.

16. Comparative Figures

Certain figures for the previous year have been reclassified to conform to the presentation adopted in the current year.

Corporation of the Township of North Dundas Notes to Financial Statements

December 31, 2019

17. Segmented Information

The Township is a diversified municipal government institution that provides a wide range of services to its citizens such as police, fire, water and sewer, transportation and recreational. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Environmental

Environmental services consists of providing the Township's drinking water, waste disposal as well as garbage and recycling collection to citizens, processing and cleaning sewage and ensuring the water and sewer system meet all Provincial standards.

Planning and Development

This department provides a number of services including city planning and review of all property development plans through its application process. It also provides maintenance of municipal drains, which ensures proper drainage for agricultural properties and tile drainage, whereas the Township acts an intermediate between the landowners and the province.

Protection

Protection is comprised of police services, fire protection, conservation authority, protective inspection, control and emergency measures and enforcement of building and construction codes. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The inspection and control department includes building inspection, by-law enforcement and dog control services.

Recreation and Cultural

Recreation and cultural consists of providing services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including community halls, libraries, parks, recreation fields and arenas.

Transportation

Transportation is responsible for providing the winter and summer maintenance, the repair and construction of the Township's roads system including bridges, sidewalks and culverts.

General Government

This item relates to the revenues and expenses from operations of the Township itself and cannot be directly attributed to a specific segment.

Corporation of the Township of North Dundas
Notes to Financial Statements

December 31, 2019

17. Segmented Information (continued)

For the year ended December 31	Environmental	Planning and Development	Protection	Recreation and Cultural	Transportation	General Government	2019 total
Revenues							
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,324,754	\$ 6,324,754
User charges	2,567,810	102,793	202,430	1,089,003	12,000	70,846	4,044,882
Government transfers - Federal	-	-	-	-	604,911	35,651	640,562
Government transfers - Provincial	-	34,586	-	-	982,296	897,946	1,914,828
Government transfers - Other municipalities	4,783	-	-	-	11,141	9,356	25,280
Other revenues (Note 7)	-	-	-	-	-	602,485	602,485
Obligatory reserve funds revenue (Note 4)	-	-	-	-	-	3,952	3,952
	<u>2,572,593</u>	<u>137,379</u>	<u>202,430</u>	<u>1,089,003</u>	<u>1,610,348</u>	<u>7,944,990</u>	<u>13,556,743</u>
Expenses							
Amortization of tangible capital assets	605,633	33,765	191,439	324,412	1,345,103	50,865	2,551,217
Contracted services	1,288,562	36,292	58,318	128,412	158,110	100,443	1,770,137
Contributions to other organizations	-	19,734	-	8,750	-	9,000	37,484
(Gain) loss on disposal of tangible capital assets	(594,397)	-	(1,429)	878	6,871	(11,287)	(599,364)
Materials	581,074	114,123	426,847	683,309	1,134,989	294,614	3,234,956
Rents and financial expenses	-	-	-	19,879	7,932	183,465	211,276
Salaries, wages and benefits	699,905	270,243	621,452	926,997	972,490	865,810	4,356,897
	<u>2,580,777</u>	<u>474,157</u>	<u>1,296,627</u>	<u>2,092,637</u>	<u>3,625,495</u>	<u>1,492,910</u>	<u>11,562,603</u>
Annual surplus (deficit)	\$ (8,184)	\$ (336,778)	\$ (1,094,197)	\$ (1,003,634)	\$ (2,015,147)	\$ 6,452,080	\$ 1,994,140

**Corporation of the Township of North Dundas
Notes to Financial Statements**

December 31, 2019

17. Segmented Information (continued)

For the year ended December 31	Environmental	Planning and Development	Protection	Recreation and Cultural	Transportation	General Government	2018
Revenues							
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,191,243	\$ 6,191,243
User charges	2,529,200	106,394	174,142	1,041,949	12,363	86,944	3,950,992
Government transfers - Federal	-	-	-	-	358,104	119,090	477,194
Government transfers - Provincial	-	51,770	-	-	943,243	236,772	1,231,785
Government transfers - Other municipalities	4,885	-	-	-	4,555	-	9,440
Other revenues (Note 8)	-	-	-	-	-	525,352	525,352
Obligatory reserve funds revenue (Note 5)	1,813	-	13,174	-	22,246	6,630	43,863
	<u>2,535,898</u>	<u>158,164</u>	<u>187,316</u>	<u>1,041,949</u>	<u>1,340,511</u>	<u>7,166,031</u>	<u>12,429,869</u>
Expenses							
Amortization of tangible capital assets	579,973	35,050	177,330	328,104	1,367,511	36,502	2,524,470
Contracted services	1,213,171	2,951	57,322	97,343	115,446	67,322	1,553,555
Contributions to other organizations	-	-	-	5,400	-	8,000	13,400
(Gain) loss on disposal of tangible capital assets	(2,204)	-	(15,000)	-	54,999	943	38,738
Materials	410,827	194,022	368,059	645,794	1,209,430	334,551	3,162,683
Rents and financial expenses	-	-	-	21,707	7,259	159,908	188,874
Salaries, wages and benefits	681,541	265,353	539,646	958,172	950,610	836,552	4,231,874
	<u>2,883,308</u>	<u>497,376</u>	<u>1,127,357</u>	<u>2,056,520</u>	<u>3,705,255</u>	<u>1,443,778</u>	<u>11,713,594</u>
Annual surplus (deficit)	\$ (347,410)	\$ (339,212)	\$ (940,041)	\$ (1,014,571)	\$ (2,364,744)	\$ 5,722,253	\$ 716,275



ACTION REQUEST – Finance	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Excluded Expenses Report

RECOMMENDATION:

THAT Council adopt the attached 2020 Excluded Expenses Report, dated June 16th 2020, regarding additional financial disclosure requirements for the 2020 budget year pursuant to Ontario Regulation 284/09.

EXECUTIVE SUMMARY:

Ontario Regulation 284/09 (O. Reg. 284/09) permits a municipality to exclude from their annual budget, three specific expenses. They are:

1. Amortization expenses;
2. Post-employment benefits expenses; and
3. Solid waste landfill closure and post-closure expenses.

The intent of O. Reg. 284/09 is to encourage municipalities to plan and budget for the three types of expenses listed above.

If these expenses are excluded, the municipality shall prepare a report on the impact and adopt the report by resolution.

BACKGROUND:

Since 2009, Section 3150 of the Public Sector Accounting Board Handbook (PSAB), has required municipalities to record the cost of tangible capital assets and related amortization expense in their annual financial statements. However, these accounting standards do not require that budgets be prepared on the same basis. Property tax rates are determined on a cash basis and exclude costs for non-cash transactions such as amortization. This is common practice with the majority of municipal budgets in Ontario and most continue to prepare budgets on a “modified cash basis”.

Amortization Expenses:

The Township’s budget excludes amortization (a non-cash expense) but includes transfers to reserves and reserve funds as well as estimated amounts to acquire capital assets. These transfers are held in reserve to fund future asset replacements as needed.

The 2020 budget includes transfers to reserves in the amount of \$195,600, acquisition of capital assets in the amount of \$4,722,659, financing of unfinanced capital in the amount of \$74,363 and budgeted drawdown of reserves in the amount of \$2,307,794). For 2020, amortization is estimated to be \$2,441,552.

Post-employment Benefits Expenses

The Township has no post-employment expenses and as such this O. Reg. 284/09 requirement is not applicable.

Solid Waste Landfill Closure and Post-Closure Expenses

The PSAB adjustment made to Landfill closure and post-closure costs for the 2019 fiscal year-end was an increase in the estimated liability by an amount of \$9,780. We estimate a similar amount for the 2020 fiscal year.

OPTIONS AND DISCUSSION:

1. **Approve the following 2020 Excluded Expenses Report – recommended.** Approval of this Report is in compliance with legislation and would result in these transactions being included in the Township of North Dundas' 2020 audited Financial Statements.
2. **Do not approve the 2020 Excluded Expenses Report - not recommended.** Non-approval would result in non-compliance with Ontario Regulation 284/09. Without an Excluded Expenses Report, the 2020 approved budget would require an amendment to include these costs.

FINANCIAL ANALYSIS:

The 2020 Excluded Expenses Report has no direct financial impact on the Township since it is simply providing information on non-cash transactions. The Township's budget is cash based and non-cash transactions such as amortization expenses, post-employment benefits expenses and solid waste landfill closure and post-closure expenses have not been included. The Excluded Expenses Report is the reconciliation between the two reporting methods and this information will be included in the Township's 2020 audited Financial Statements.

OTHERS CONSULTED:

CAO
Deputy-Treasurer

ATTACHMENTS:

Excluded Expenses Report, Appendix # 1
Ontario Regulation 284/09, Appendix # 2
Reconciliation of 2019 Surplus to Audited FS, App # 3

PREPARED BY:



**John Gareau, CPA, CA, AMCT
Treasurer, Director of Finance**

REVIEWED & APPROVED BY:



**Angela Rutley, BBA
CAO**

**TOWNSHIP OF NORTH DUNDAS
2020 EXCLUDED EXPENSES REPORT, DATED JUNE 16TH 2020
O. REG 284/09**

Summary of Excluded Expenses

Amortization Expense	\$2,441,552
Landfill Closure and Post-Closure	9,800
Post-Employment Benefits	<u>Nil</u>
Net Adjustment to amounts recorded in Audited FS	<u>\$2,451,352</u>

Allocation of Estimated Amortization Expense by Asset Class:

Bridges (including guide rails)	\$ 103,053
Buildings	243,970
Equipment	224,568
Land Improvements	165,587
Transportation Network (roads, parking lots, sidewalks, traffic signal)	1,047,713
Vehicles	184,671
Water and Sewer	471,990
Total	\$ 2,441,552

Allocation of Estimated Amortization Expense by Department:

General Government	\$ 56,414
Protection to Persons and Property	177,116
Transportation Services	1,283,971
Waste Management	42,275
Recreation	311,429
Planning and Development	28,970
Water and Sewer	541,377
Total	\$ 2,441,552

Municipal Act, 2001
ONTARIO REGULATION 284/09
BUDGET MATTERS — EXPENSES

Exclusion

1. In preparing the budget for a year, a municipality or local board may exclude from the estimated expenses described in paragraph 3 of subsection 289 (2) and in paragraph 3 of subsection 290 (2) of the Act all or a portion of the following:

1. Amortization expenses.
2. Post-employment benefits expenses.
3. Solid waste landfill closure and post-closure expenses. O. Reg. 284/09, s. 1.

Report

2. (1) For 2011 and subsequent years, the municipality or local board shall, before adopting a budget for the year that excludes any of the expenses listed in section 1,

- (a) prepare a report about the excluded expenses; and
- (b) adopt the report by resolution. O. Reg. 284/09, s. 2 (1).

(2) If a municipality or local board plans to adopt or has adopted a budget for 2010 that excludes any of the expenses listed in section 1, the municipality or local board shall, within 60 days after receiving its audited financial statements for 2009,

- (a) prepare a report about the excluded expenses; and
- (b) adopt the report by resolution. O. Reg. 284/09, s. 2 (2).

Contents

3. A report under section 2 shall contain at least the following:

1. An estimate of the change in the accumulated surplus of the municipality or local board to the end of the year resulting from the exclusion of any of the expenses listed in section 1.
2. An analysis of the estimated impact of the exclusion of any of the expenses listed in section 1 on the future tangible capital asset funding requirements of the municipality or local board. O. Reg. 284/09, s. 3.

Review

4. The Ministry of Municipal Affairs and Housing shall initiate a review of this Regulation on or before December 31, 2012. O. Reg. 284/09, s. 4.

Commencement

5. This Regulation is deemed to have come into force on January 1, 2009.

Appendix # 2



ACTION REQUEST – Finance	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Penalties and Interest Charges

RECOMMENDATION:

THAT the waiving of any penalties and/or interest charges owing on outstanding taxes cease as of June 30, 2020: And that penalties and interest charges be reinstated on outstanding taxes to take effect July 1, 2020.

EXECUTIVE SUMMARY:

At the May 19th, 2020 meeting, Council approved the waiving of interest charges on outstanding taxes for the months of April, May and June 2020.

We have prepared a summary – attached as Appendix # 1 – depicting the financial impact of selected COVID-19 related expenses and are seeking further direction from Council on this matter.

OPTIONS AND DISCUSSION:

1. **Re-instate penalties and interest on outstanding property tax accounts as of July 1st 2020** – recommended.
2. **Continue waving penalties and interest on outstanding property tax accounts** – not recommended

FINANCIAL ANALYSIS:

The 2020 budget contains estimated revenue from penalties and interest on taxes in the amount of \$330,000; the waiving of interest on outstanding tax balances has had a negative impact of approximately \$92,265 to the end of June.

This problem is further exacerbated by the steep decline in the interest rates we are getting on our funds on deposit with various financial institutions. We had budgeted amounts of \$75,000 and \$35,000 for interest income from various bank deposits. The recent reduction in the Bank of Canada interest rates has led to a dramatic decrease in our rates from 2.3% to 0.8% at one bank and from 1.70% to 0.2% at another.

The combination of these two items alone (interest on deposits plus loss of interest on tax accounts), will create an estimated revenue shortfall in the 2020 budget of approximately \$145,000 as depicted in the chart below

	Budget	Actual Projection to End of Year	Shortfall
General Account, BMO	75,000	46,307.84	28,692.16
Investment Funds, RBC	35,000	11,146.66	23,853.34
Sub-Total	\$110,000	\$57,454.50	\$52,545.50
Penalties and Interest on taxes	\$330,000	237,735.97	\$92,264.03
Total	\$440,000	\$295,190.47	\$144,809.53

Given the above and carrying forward our report from May 19th - we are projecting a COVID-related deficit for the year 2020 in the amount of \$235,087.98 (as per Appendix 1 attached). This amount may be reduced if we are fortunate enough to receive provincial funding in the amount of \$55,000 or the restrictions directed by the province and local health unit are removed earlier than anticipated.

Conversely, the amount will increase if we continue to waive interest charges on delinquent tax accounts.

In addition, from a cash flow point of view, it is worth noting we are also projecting a loss of interest on our reserve fund balances in the amount of \$47,135.43 (based on 2019 actuals compared to 2020 projections). Although this shortage of funds does not impact the 2020 budget, it will have repercussions on future budgets down the road as our reserve fund balances will be less than anticipated.

OTHERS CONSULTED:

CAO

ATTACHMENTS:

Projected Loss of Revenue-COVID Deficit - Appendix # 1

Calculation of Interest Income Shortfall, Appendix # 2

Summary of COVID-Related Deficit, Appendix # 3

PREPARED BY:



John Gareau, CPA, CA, AMCT
Treasurer, Director of Finance

REVIEWED & APPROVED BY:



Angela Rutley, BBA
CAO

Projected Income Shortfall and COVID-related Deficit									
						2020			
						April	May	June	
PENALTIES & INTEREST ON TAXES					\$ 25,000.00	\$ 35,851.12	\$ 31,412.91		
Estimated Loss of Interest Income from Outstanding Taxes								92,264.03	
Loss of Interest Income on deposits at Financial Institutions (budget to actual)								52,545.50	
Estimated loss from dog tag revenue								28,500.00	
Increase in COVID-Related expenses								31,253.99	
OVERALL TOTAL								204,563.52	
Estimated COVID-related Deficit from May 19th report								30,524.46	
Projected COVID Deficit to December 31st 2020								\$ 235,087.98	
Potential Recoveries from Provincial and Other Levels of Government								55,000.00	
Net Potential Loss								\$ 180,087.98	

Comparison of Interest on Bank Balances - 2019 Actuals vs 2020 Projections									
General BMO			Reserve Fund			Water & Sewer			
<i>Month</i>	<i>2020</i>	<i>2019</i>	<i>Month</i>	<i>2020</i>	<i>2019</i>	<i>Month</i>	<i>2020</i>	<i>2019</i>	
<i>January</i>	4,632.36	3,469.37	<i>January</i>	8,840.92	8,655.70	<i>January</i>	5,401.51	4,210.85	
<i>February</i>	3,327.13	2,198.44	<i>February</i>	8,832.57	7,833.13	<i>February</i>	5,164.25	3,913.15	
<i>March</i>	3,825.99	5,554.37	<i>March</i>	8,278.86	8,689.13	<i>March</i>	3,262.66	4,410.07	
<i>April</i>	4,119.55	10,978.63	<i>April</i>	6,130.26	8,425.45	<i>April</i>	647.67	4,349.33	
<i>May</i>	4,361.67	11,623.89	<i>May</i>	2,988.91	8,722.09	<i>May</i>	686.76	4,611.83	
<i>June</i>	3,236.21	8,624.53	<i>June</i>	2,897.98	8,456.75	<i>June</i>	676.12	4,540.41	
<i>July</i>	5,052.88	13,465.97	<i>July</i>	3,000.20	8,755.04	<i>July</i>	713.29	4,789.99	
<i>August</i>	5,149.95	13,724.66	<i>August</i>	3,005.95	8,771.81	<i>August</i>	732.47	4,918.77	
<i>September</i>	3,065.31	8,169.06	<i>September</i>	2,914.41	8,504.70	<i>September</i>	721.58	4,845.69	
<i>October</i>	4,010.79	10,688.79	<i>October</i>	3,017.62	8,805.88	<i>October</i>	759.66	5,101.38	
<i>November</i>	2,809.20	7,486.54	<i>November</i>	2,925.81	8,537.96	<i>November</i>	752.01	5,049.99	
<i>December</i>	2,716.79	7,240.26	<i>December</i>	3,029.63	8,840.92	<i>December</i>	791.11	5,312.61	
Total	46,307.84	103,224.51	Total	55,863.13	102,998.56	Total	20,309.10	56,054.07	
							Water Sewer		
							\$ 35,744.97		
		General		Reserve Fund				Total	
Projected Shortfall	\$ 56,916.67			\$ 47,135.43				\$ 104,052.10	

ESTIMATED DEFICIT TO END OF YEAR

	Projected as per May 19, 2020 Report	Projected for Remainder of Year	Totals
Total Projected COVID-19 Deficit as per May 19, 2020 Report	57,986.92	103,369.54	161,356.46
Less Interest Impact included in above numbers	-98,604.00	-32,228.00	-130,832.00
Loss of Revenue from dog tag sales, not previously reported	11,875.00	16,625.00	28,500.00
Increase in COVID-related expenses	0	31,253.99	31,253.99
Net COVID-19 Impact on General Funds before interest.	(\$28,742.08)	\$119,020.53	\$90,278.45
Interest Impact on General Funds as per previous table	92,264.03	52,545.50	144,809.53
Estimated COVID-19 Impact on General Funds	\$63,521.95	\$171,566.03	\$235,087.98
Estimated COVID-19 Impact on Water and Sewer	2,407.31	33,337.66	35,744.97
Total Estimated COVID-19 Impact on Township	\$65,929.26	\$204,903.69	\$270,832.95

APPENDIX # 3



ACTION REQUEST – Economic Development and Communications	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Winchester B&B CIP Amendment

RECOMMENDATION:

THAT Council approve an increase in a Façade Grant under the Township of North Dundas' Community Improvement Plan of \$575 to a new maximum of \$4,000 for the property located at 528 St. Lawrence St, Winchester; And that Council authorize the Mayor and CAO to execute the required agreement.

BACKGROUND:

In December 2017, Council adopted the Township of North Dundas Community Improvement Plan (CIP) and also established a Community Improvement Plan Review Committee. The Committee is pleased to provide Council with the results of its review of the application:

- The Winchester B&B, owned by Christine Dorothy is located at 528 St. Lawrence St, Winchester. This property is within the Township of North Dundas' CIP Boundaries as per Schedule A of the CIP and meets eligibility as per Section 5.5 of the CIP.
- At the September 10, 2019 Council Meeting a \$3,425 Façade Grant was approved to restore the front stone steps and repair stone mortar on a side façade. Given the deteriorated condition of the front steps once work began, the applicant opted to go with poured concrete steps and a carpet runner instead, with work set to be completed in the coming weeks.
- The cost for the concrete steps was \$6,500 and the carpet runner was \$1,555, for a total of \$8,055. The original application had \$6,500 for the front step repairs and \$350 for the side stone mortar repairs, for a total of \$6,850.
- The Committee proposes that the Façade Grant be increased by \$575, which would bring the total grant to the maximum allowable amount of \$4,000.

OPTIONS AND DISCUSSION:

1. **Approve the additional funding of \$575** – recommended.
2. **Do not fund the application** – not recommended.

FINANCIAL ANALYSIS:

The amount recommended for funding falls with the 2020 Community Improvement Plan budget.

OTHERS CONSULTED:

Committee members:

- Mr. Al Armstrong, Deputy Mayor
- Mr. Vince Zandbelt, Community Representative
- Ms. Angela Rutley, Township CAO
- Mr. Calvin Pol, Township Director of Planning, Building & By-law


ATTACHMENTS:

There are no attachments.

PREPARED BY:

REVIEWED & APPROVED BY:


Stephen Mann
Economic Development &
Communications Officer



Angela Rutley, BBA
CAO



ACTION REQUEST – Economic Development and Communications	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Regional Incentive Program Applications

RECOMMENDATION:

THAT Council approve the disbursement of funding under the SDG Counties Regional Incentives Program to the following applicants:
Against the Grain Farms
Applestock Orchard
Cannamore Orchard
Doyle’s Pub & Eatery and Doyle’s Sweetshop
Land & Sea
and Lofty Nest,
as detailed in this report for a total of \$51,233.38, subject to the terms of the financial agreements.

BACKGROUND:

In December 2017, the County confirmed a long-term funding commitment from Council for the Regional Incentives Program, with February 2020 being the most recent intake. The program’s goal is to improve agri-tourism, trail expansions and the development of commercial buildings and roofed accommodations.

- The Regional Implementation Committee reviewed and approved the following applications from North Dundas: Against the Grain Farms \$543.10; Applestock Orchard \$12,480; Cannamore Orchard \$3,461.28; Doyle’s Pub & Eatery and Doyle’s Sweetshop \$12,869; Land & Sea \$6,525; and Lofty Nest \$15,355.
- Total project costs for all applications is \$318,873.13.
- Upon the approvals from the Regional Implementation Committee, the Township of North Dundas will be charged with the disbursement of County grant funds of \$51,233.38.

OPTIONS AND DISCUSSION:

1. **Approve funding disbursement of \$51,233.38 – recommended**
2. **Do not approve funding disbursement – not recommended**

FINANCIAL ANALYSIS:

The amounts recommended for funding are County funds and disbursed by the lower-tiers to approved applicants.

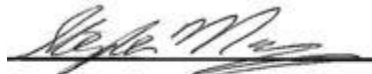
OTHERS CONSULTED:

- Ms. Angela Rutley, CAO
- Mr. Calvin Pol, Director of Planning, Building & By-law
- Regional Implementation Committee

ATTACHMENTS:

There are no attachments.

PREPARED BY:



Stephen Mann
Economic Development &
Communications Officer

REVIEWED & APPROVED BY:



Angela Rutley, BBA
CAO



ACTION REQUEST – Public Works	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Budget Amendment-Chesterville Sewer

RECOMMENDATION:

THAT Council approve budget amendment #2020-04 in the amount of \$36,900 to rectify a budgeting error relating to Chesterville Sewer wages.

BACKGROUND:

It has come to our attention that a clerical error was made while entering the Chesterville sewer wages (\$41,000 was entered as \$4,100).

OPTIONS AND DISCUSSION:

1. **Approve the budget amendment - Recommended.**

2. **Do not approve the budget amendment - not recommended.**

FINANCIAL ANALYSIS:

There is no direct impact to rate payers. Less funds will be transferred to reserves for future years.

OTHERS CONSULTED:

Finance Department

ATTACHMENTS:

Budget Amendment 2020-04

PREPARED BY:

Mary Lynn Plummer
Water/Sewer Asst. Manager
Public Works

REVIEWED & APPROVED BY:

Angela Rutley, BBA
CAO

APPENDIX #1

Township of North Dundas
Addendum to Budget Resolution - June 16, 2020

Budget Amendment - 2020-04 - Chesterville Sewer

Project	Account No.	2020 Original Budget	Revised Budget	Budget Amend- ment
Costs				
Wages	1-5-9030-1010	4,100	41,000	36,900
		\$ 4,100	\$ 41,000	\$ 36,900
Financing				
Transfer to Reserves	1-5-9030-9000	\$ 148,964	112,064	(36,900)
		\$ 148,964	\$ 112,064	\$ (36,900)



ACTION REQUEST – Public Works	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Ronson Road Extension

RECOMMENDATION:

THAT Council authorize the CAO to enter into an agreement with Willis Kerr to extend Ronson Road westward to a maximum of 150 feet.

BACKGROUND:

Willis Kerr, is the owner of a lot on the east end of Ronson Road, outside the village of Mountain, that begins where the constructed portion of Ronson Road ends.

To obtain access to this lot he would like to extend the Ronson Road westward to a maximum of 150 feet.

Mr. Kerr has agreed to be responsible for all costs associated to bring the road extension up to current Township specifications. Included in the extension would be a hammer head turn-a-round for municipal vehicles.

OPTIONS AND DISCUSSION:

1. **Allow the extension** – recommended.
2. **Do not allow the extension** – not recommended.

FINANCIAL ANALYSIS:

Mr. Kerr would be responsible for all costs.

OTHERS CONSULTED:

CAO
 Director of Planning, Building and Enforcement

ATTACHMENTS:

Letter from Willis Kerr

PREPARED BY: Dan Belleau

REVIEWED & APPROVED BY:

 Angela Rutley, BBA
 CAO

June 9, 2020

To: The Mayor and Members of Council
of the Township of North Dundas

Subject: Ronson Road Extension

Dear Sirs,

I am the owner of a lot on the east end of Ronson Road outside Mountain in North Dundas that begins where the constructed portion of Ronson Road ends. In order to obtain access to this lot I would like to request permission to extend the road westward to a maximum of 150 feet. I understand that if permission is granted I would be responsible for all costs associated to bring the road extension up to current township specifications. Included in the extension would be a hammer head turn-a-round for municipal vehicles.

If further information is required about my request please do not hesitate to contact me at (613) 223-1800.

I hope that this request meets with your approval.

Sincerely,

Willis Kerr

A handwritten signature in black ink, appearing to read 'Willis Kerr', written in a cursive style.

Cc: Calvin Pol



ACTION REQUEST – Public Works	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Surplus Equipment

RECOMMENDATION:

THAT Council accept the bid received from Spencer Livingston for the price of \$1,656.00 plus applicable taxes for the purchase of a small vehicle hoist; and authorize the CAO to advertise the Roadside Ferri Mower on GovDeals with a reserved bid of \$20,000.

BACKGROUND:

The garage hoist was advertised for sale as surplus equipment on the Township’s website with a reserve bid of \$1500.00. We received one bid for \$1656.00. The successful bidder has been contacted.

The roadside Ferri Boom Mower was advertised for sale as surplus equipment on the Township’s website with a reserve bid of \$20,000.00. No bids were received on this item. As per previous instruction from council, we would like to advertise this item on GovDeals Auction with a reserved bid of \$20,000

OPTIONS AND DISCUSSION:

1. **Approve the recommendations** – recommended.
2. **Do not approve the recommendation** – not recommended.

OTHERS CONSULTED:

Dave Sheldrick

ATTACHMENTS:

N/A

PREPARED BY: Dan Belleau

REVIEWED & APPROVED BY:

Angela Rutley, BBA
CAO



ACTION REQUEST – Waste Management Services	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Fire Suppression system

RECOMMENDATION:

THAT Council approve the Budget Amendment for the supply and installation of a fire suppression system to the 2020 Caterpillar 816K at a cost of \$16,353.99 plus applicable taxes from Levitt Safety.

BACKGROUND:

The original quote for a new garbage compactor included a fire suppression system. Rather than proceed with this quote, with a delivery delay, we purchased a new compactor from the Toronto Cat facility that could be readily shipped and installed. Unfortunately, a fire suppression system was not included on this unit.

I have attached two quotations involving two different styles of fire suppression systems that can be added to the new compactor. They would both serve our needs but the more expensive option includes features that I do not feel we need.

OPTIONS AND DISCUSSION:

1. **Accept the budget amendment** - recommended
2. **Do not accept the budget amendment** - not recommended

FINANCIAL ANALYSIS:

A \$7,500.00 salvage fee was issued for the old compactor. This can be used towards the new fire suppression system and the balance to be financed in 2021.

OTHERS CONSULTED:

CAO

ATTACHMENTS:

Appendix 1- Budgeted Amendment 2020-03-Waste Management

PREPARED BY:

Doug Froats
Director of Waste Management

REVIEWED & APPROVED BY:

Angela Rutley, BBA
CAO

Township of North Dundas

May 8th, 2020

Doug Froats
dfroast@northdundas.com

Reference: Pricing to Supply and Install --- Ansul A101 /LVS Liquid Vehicle Fire Suppression Systems on Caterpillar 816K equipment as listed below for Township of North Dundas
 Installation price quote to be done in the region of Winchester ON

Levitt Safety is pleased to provide you with our proposal to supply and install Ansul LVS – Liquid Agent Systems with Checkfire 110 detection system, tow manual actuators, engine shutdown on Caterpillar equipment 816K
 Quote Valid for 30 days

Vehicle	System	Estimate Labour Hours	Total cost parts	Total Labour cost	Total system parts + Labour
816K Caterpillar	2 x 10 LVS GAL Ansul System with Checkfire 110 detection 16 Nozzles. 2 Manual actuators, engine shutdown ref: 8053331-00	24 hours	\$ 18,781.42 + taxes	\$ 2,160 + taxes	\$20,941.42+ taxes

Option extinguisher
 A435132 Ansul 20 lbs Foray low temp cartridge \$ 950.80 + taxes
 A30759 bracket vehicle \$ 170.67 + taxes

estimate only – final design to be determined by hazard analysis**tank weight listed in chart

Terms and conditions:

1. Unless otherwise provided for in this quotation or in any other applicable agreement, customer is to provide free and easy access to the equipment in question and all areas of the premises necessary for the completion of the work quoted herein, and access to electricity. Downtime, wait-time for lack of access to the equipment beyond our control is billable at our standard labour rate (\$125.00/hour) plus accommodations where applicable.
2. All required welding, fabrication and electrical tie-in of the engine and electrical shut down or any additional electrical tie-ins are the responsibility of the customer. A welder is required the first day of the install
3. Additional access lifts and power generators etc. if required are not included in this quote and is assumed to be provided by the customer or will be provided under a separate quote.
4. Travel time, mileage and applicable meals/accommodation are included.
5. Shipping price for system parts will be included if shipped directly to customer site.
6. Hand portable extinguishers are included.
7. CAD Drawing of finished installation included.
8. Pricing is in Canadian dollars.
9. Taxes additional.
10. Do to the present situation this quote contains product that price of which in Canadian dollars has been converted from the United State dollar at the rate of the date that the quote has been submitted. Due to the presence situation that is affecting the fluctuation of the Canadian currency the final price when the order will be placed may be adjusted using the exchange rate in effect at the time of which we receive the purchase order.
11. Payment terms are Net 30 days
12. Acknowledgement of acceptance of this quote (copy of PO) to be sent to Patti Alexandres at Patti.Alexandres@levitt-safety.com
13. This quote includes the conversion of certain U.S. product pricing to Canadian dollars using the prevailing exchange rate at the time. Given the fluctuations of the U.S. exchange rate, final pricing for this quote and future pricing over the term of this bid, may be adjusted using the prevailing exchange rate at the time the order is executed.

Patti Alexandres, Instrumentation Specialist - VFSS Sales, Service Support, Quebec
 2044 32nd Avenue
 Lachine QC H8T 3H7
www.levitt-safety.com

Township of North Dundas

May 14th, 2020

Doug Froats
dfroast@northdundas.com

Reference: Pricing to Supply and Install --- Ansul A101 /LVS Liquid Vehicle Fire Suppression Systems on Caterpillar 816K equipment as listed below for Township of North Dundas

Installation price quote to be done in the region of Winchester ON

Levitt Safety is pleased to provide you with our proposal to supply and install Ansul LVS – Liquid Agent Systems with two manual actuators, engine shutdown on Caterpillar equipment 816K

Quote Valid for 30 days

Vehicle	System	Estimate Labour Hours	Total cost parts	Total Labour cost	Total system parts + Labour
816K Caterpillar	2 x 10 LVS GAL Ansul System with 16 Nozzles. 2 Manual actuators, engine shutdown ref: 8053355-00	24 hours	\$ 14,913.99 + taxes	\$ 1,440+ taxes	16,353.99 + taxes

Option extinguisher

A435132 Ansul 20 lbs Foray low temp cartridge \$ 950.80 + taxes

A30759 bracket vehicle \$ 170.67 + taxes

estimate only – final design to be determined by hazard analysis**tank weight listed in chart

Terms and conditions:

1. Unless otherwise provided for in this quotation or in any other applicable agreement, customer is to provide free and easy access to the equipment in question and all areas of the premises necessary for the completion of the work quoted herein, and access to electricity. Downtime, wait-time for lack of access to the equipment beyond our control is billable at our standard labour rate (\$125.00/hour) plus accommodations where applicable.
2. All required welding, fabrication and electrical tie-in of the engine and electrical shut down or any additional electrical tie-ins are the responsibility of the customer. A welder is required the first day of the install
3. Additional access lifts and power generators etc. if required are not included in this quote and is assumed to be provided by the customer or will be provided under a separate quote.
4. Travel time, mileage and applicable meals/accommodation are included.
5. Shipping price for system parts will be included if shipped directly to customer site.
6. Hand portable extinguishers are included.
7. CAD Drawing of finished installation included.
8. Pricing is in Canadian dollars.
9. Taxes additional.
10. Do to the present situation this quote contains product that price of which in Canadian dollars has been converted from the United State dollar at the rate of the date that the quote has been submitted. Due to the presence situation that is affecting the fluctuation of the Canadian currency the final price when the order will be placed may be adjusted using the exchange rate in effect at the time of which we receive the purchase order.
11. Payment terms are Net 30 days
12. Acknowledgement of acceptance of this quote (copy of PO) to be sent to Patti Alexandres at Patti.Alexandres@levitt-safety.com
13. This quote includes the conversion of certain U.S. product pricing to Canadian dollars using the prevailing exchange rate at the time. Given the fluctuations of the U.S. exchange rate, final pricing for this quote and future pricing over the term of this bid, may be adjusted using the prevailing exchange rate at the time the order is executed.

Patti Alexandres, Instrumentation Specialist - VFSS Sales, Service Support, Quebec
 2044 32nd Avenue
 Lachine QC H8T 3H7
www.levitt-safety.com

APPENDIX #1

**Township of North Dundas
Addendum to Budget Resolution - June 16, 2020**

Budget Amendment - 2020-03 - Waste Management

Project	Account No.	2020 Original Budget	Revised Budget	Budget Amend- ment
Costs				
Capital - Landfill Site	1-5-4020-8000	-	16,640	16,640
		\$ -	\$ 16,640	\$ 16,640
Financing				
Proceeds on Sale of Capital Assets	1-4-4020-8000	-	7,500	7,500
Unfinanced Capital - Equipment	1-4-4020-9998	-	9,140	9,140
		\$ -	\$ 16,640	\$ 16,640



ACTION REQUEST – Planning Building and Enforcement	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Waiver of Tent Permit Fees and Street-side Patio Permit Fees

RECOMMENDATION:

THAT Council authorize the Chief Building Official, or designate, to waive the applicable application fee for commercial businesses for any tent permit or street-side patio permit issued between June 12, 2020 to October 31, 2020.

BACKGROUND:

As the government of Ontario declared a state of emergency in response to the COVID-19 crisis, many local businesses have been closed since mid-March. On June 8, 2020, the province released information regarding the Eastern Ontario Health Unit region’s ability to move into Stage 2 starting on June 12th at 12:01 a.m.

Businesses and services permitted to reopen on June 12th, with proper health and safety measures in place, include outdoor dine-in services at restaurants and bars. As such, some of North Dundas’ local restaurants have proposed installing temporary tents or street-side patios to provide an outdoor seating and dining area for patrons. The Building division expects to receive a higher amount of tent permit applications and/or street-side patio permit applications in the coming weeks and months, as more businesses open their doors for outdoor service, such as sidewalk sales, patio dining, curbside pickup, etc.

Building permits are required for tents meeting the following criteria:

- Any large tent greater than 2430 square feet (225m²), or
- Any tent greater than 650 square feet (60m²) and includes:
 - Sidewalls made of fabric or other material, or
 - Sanitary facilities, or
 - Bleachers.

In an effort to support local businesses, Township staff see benefit and value in waiving the applicable tent permit application fee of \$220.00 and the street-side patio permit application of \$50 for commercial purposes. It should be noted that business owners will still be required to obtain a permit to ensure tents meet Ontario Building Code requirements or their street-side patio conforms to the Street-side Patios By-law No.2018-23.

OPTIONS AND DISCUSSION:

1. **Approve the waiver of Permit Application Fees** – recommended.
2. **Do not approve the waiver of Permit Application Fees** – not recommended.

FINANCIAL ANALYSIS:

There would be nominal financial loss, as these permits would not be applied for if the COVID-19 crisis had not occurred. The cost of inspections would be minimal as they will be included in the daily inspection list (shared fuel costs and time).

OTHERS CONSULTED:

Chief Building Official
CAO

ATTACHMENTS:

N/A

PREPARED BY:



**Calvin Pol, BES, MCIP, RPP
Director of Planning, Building &
Enforcement**

REVIEWED & APPROVED BY:



**Angela Rutley, BBA
CAO**



ACTION REQUEST – Recreation and Culture	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Additional Maintenance Parks Labourers

RECOMMENDATION:

THAT Council approve the recommendation of the Director of Recreation & Culture and the Facilities Manager, and authorize the hiring of Zoe Ravera and Owen Bigras to work for the Recreation & Culture Department as Maintenance & Parks Labourers for the 2020 summer season. (Pay in accordance with the 2020 Part-Time Wages – Hourly wage chart plus 4% Vacation Pay)

BACKGROUND:

The Recreation & Culture Department was in need of 2 additional Maintenance/Parks Labourers in order to meet the optimal level of facility maintenance and customer service. Interviews were conducted and the Hiring Committee is recommending that Zoe Ravera & Owen Bigras be awarded positions for the 2020 summer season.

OPTIONS AND DISCUSSION:

- 1. Authorize the hiring of Zoe Ravera & Owen Bigras at the Maintenance/Parks Labourer rate - recommended.**
- 2. Request that a position be awarded to another candidate – not recommended.**

FINANCIAL ANALYSIS:

Funding for 6 Maintenance/Parks Labourers was included in Recreation & Culture Department’s 2020 budget. During the May 5th Council meeting, Council approved 2 additional positions.

If the pools do not open this summer, the Recreation & Culture Department will have budgeted wages remaining for more than 10 pool student positions.

The Recreation & Culture Department applies for student wage subsidies for various municipal departments, through Canada Summer Jobs, on an annual basis. It is anticipated that additional government funding for wage subsidies, may become available.

OTHERS CONSULTED:

CAO
Facilities Manager
Facilities Lead Hand

PREPARED BY:



Meaghan Meerburg
Director of Recreation

REVIEWED & APPROVED BY:



Angela Rutley, BBA
CAO



ACTION REQUEST – CLERK	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Supply of Course Rock Salt

RECOMMENDATION:

THAT Council of the Township of North Dundas, accept a two-year tender for the supply of winter highway coarse rock salt from Compass Minerals Canada Corp. with an option to renew for an additional two years for a unit price of \$98.45 per tonne delivered for 2020/ 2021 and \$94.92 per tonne plus delivery for 2021/2022 and authorize the CAO to sign all necessary documents to give effect to the contract.

BACKGROUND:

This is an annual joint tender with SDG County. All prices include delivery to the Township yard. Compass Minerals was our supplier for the last five years and have been very prompt on the delivery time. This year we have noticed a decrease in the price of salt. It is \$98.45 per metric ton delivered, compared to last year's price of \$105.00 per metric ton.

The price for salt supply is the same for everyone; however, the trucking price differs based on the distance travelled. Our salt supply will be coming from Morrisburg as long as supplies last at the Morrisburg dock. When supplies run out salt may come from Johnstown - but the 2020/2021 price per tonnage delivered will not change.

The tender was for a two-year period, with the option to renew two additional one-year extensions. The option to renew the first extension for the 2022 / 2023 season will only be considered based on market prices for salt at the time of renewal. Award of this contract is based on the total price for supply and delivery to all partners for the 2020 season.

OPTIONS AND DISCUSSION:

1. **Approve the tender** – recommended. This is an annual contract throughout SDG County. This contract is part of our winter maintenance program.
2. **Do not approve the tender** - not recommended.

FINANCIAL ANALYSIS:

This is budgeted item incorporated in the fiscal year budget.

Staff is pleased to report that the cost of salt has decreased approximately \$6.55 per tonne when compared to the price paid during the 2019/2020 winter season; representing a savings of approximately \$20,000 for the contract volume.

LOCAL MUNICIPAL IMPACT:

This is a joint tender with all local municipalities in SDG. Some salt purchased by SDG is re-sold to local municipalities (at cost).

OTHERS CONSULTED:

SDG County and surrounding Townships.

PREPARED BY: Dan Belleau

REVIEWED & APPROVED BY:



**Angela Rutley, BBA
CAO**



ACTION REQUEST – Public Works	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Repairs on Gladstone and Lactalis public entrance

RECOMMENDATION:

THAT Council accept the quotation from Cornwall Gravel at a total price of \$16,950.00 including HST for asphalt repairs at the intersection of Gladstone St. and the truck entrance to Lactalis.

BACKGROUND:

This location has been deteriorating due to heavy truck traffic and staff has been patching this area weekly. The contractor's recommendation is to remove the old asphalt and reinstate with two lifts of 50mm to equal 100mm that is recommended for heavy truck traffic. The Township's standard for resurfacing asphalt is 70mm.

Our common practice when projects exceed Township's standards, is to approach the business owner and have them pay the difference in price for the upgrade. In this case the Township's share would be \$12,712.50 (the price for 70mm) and Lactalis' share would be \$4,237.50 (the additional cost to increase resurfacing to 100mm). If Council wishes to pursue cost sharing with Lactalis, an invoice will be sent to them.

Cornwall Gravel has agreed to keep the same unit prices as the 2020 paving contract that was awarded to them at the May 19th, Council meeting.

OPTIONS AND DISCUSSION:

1. **Approve the recommendation** - recommended.
2. **Do not approve the recommendation** - not recommended.

FINANCIAL ANALYSIS:

This was not a budgeted item, but the Hot Mix Paving tender for 2020 resurfacing projects came in at approximately \$150,000.00 under budget. We could use some of that funding to cover the cost of this project.

OTHERS CONSULTED:

PREPARED BY: Dan Belleau

REVIEWED & APPROVED BY:



**Angela Rutley, BBA
CAO**



ACTION REQUEST – CLERK	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	Tender for Removal and Reinstatement of Sidewalks

RECOMMENDATION:

THAT the Council of the Township of North Dundas accept the Tender for Removal and Reinstatement of Sidewalks throughout the Township from D-Squared Construction Ltd for the total amount of \$52,254.02 including taxes; and accept the quotation from H&B Contracting for the replacement of sidewalk from Gladstone St. to 596 Main St. at a price of \$46,800 plus HST.

BACKGROUND:

We issued a tender for sidewalk repair and received five responses, listed below:

Table 1: Bid Summary (including HST)

D-Squared Construction Ltd.	\$ 52,254.02
Pave Tech	\$ 57,479.43
Canada Paving	\$ 87,761.40
Ottawa Metro Paving	\$100,018.82
Torus Construction Corp	\$130,039.43

The lowest bid was received from D-Square Construction Ltd. This company completed all our sidewalk rehabilitation work in 2019 and staff was very pleased with their performance.

As prices for this project came in under budget by approximately \$100,000.00, we reached out to three contractors for additional work. Two contractors were not interested.

A paved section of sidewalk on Winchester Main St. from Gladstone St. to 596 Main St. where the new extended shoulder begins heading towards Foodland is in very bad shape. To install a cement sidewalk, we would need to remove the hydro poles. Therefore, I suggest that we remove the existing sidewalk and resurface with asphalt.

The attached quote was received from B&H Contracting at a total price of \$46,800 plus HST for repaving.

OPTIONS AND DISCUSSION:

1. **Accept the recommendation** - recommended
2. **Do not accept the recommendation** – not recommended.

FINANCIAL ANALYSIS:

The total sidewalk budget amount for 2020 is \$165,000. If we accept both projects (D-squared \$46,242.56 + HST) and H&B Contracting (46,800 + HST) we should have approximately \$ 71,957.44 left for contingencies and/or other projects.

OTHERS CONSULTED:

ATTACHMENTS:

H&B CONTRACTING INC. quote for sidewalk repairs

PREPARED BY: Dan Belleau

REVIEWED & APPROVED BY:



**Angela Rutley, BBA
CAO**

H&B CONTRACTING INC.

ASPHALT SERVICES

Date: 20/06/02

Commercial or Residential

off: 613 448 1643 cell:613 227 7788

13900 Connaught rd. RR3 Chesterville ON K0C1H0

fax:613 448 3849

Contractors Estimate

Contact: Dan Belleau

Customers name: Township of North Dundas

Phone:

GST#80265 8299

Description of Work: "Paving of sidewalks

-Remove existing asphalt, re grade and compact

-Pave with 2" of hot mix asphalt

#1 Gladstone St. to Alexander St.: Sidewalk 5' x 160' = \$4500.00 + HST

#2 Alexander St. to Whitney St. Sidewalk: 5' x 330' = \$8250.00 + HST

#3 Whitney St. to Howard St. Sidewalk: 5' x 366' = \$9150.00 + HST

#4 Howard St. to LCBO Sidewalk: 5' x 447' = \$10900.00 + HST

#5 LCBO to Bailey St.: Sidewalk 5' x 370' = \$9250.00 + HST

#6 Bailey St. to #596 Main St.: Sidewalk 5' x 190' = \$4750.00 + HST

Total \$46,800 + HST

Customers Signature:



ACTION REQUEST – Clerk	
To:	Mayor and Members of Council
Date of Meeting:	June 16, 2020
Subject:	By-law No. 2020-01 - Officers & Committees

RECOMMENDATION:

THAT By-law No. 2020-01, being a By-law for the Appointment of Officers, Agents, Staff, Committees of Council and Recreation Associations be amended as presented this 16th day of June, 2020.

BACKGROUND:

The Officers and Committees By-law is a fluid document that requires changes, amendments and updating from time to time to ensure accuracy as people and/or positions change. The attached by-law reflects the following appointments resulting from the notice of retirement submitted by Judy Peddle.
(Changes highlighted in yellow on the By-law.)

Laurie Gibson: Deputy Division Registrar & Deputy Marriage Licence Issuer
 Nancy Johnston: Deputy Lottery Licencing Officer & Municipal Elections Deputy Returning Officer
 MaryLynn Plummer: Deputy Marriage Licence Issuer

OPTIONS AND DISCUSSION:

1. **Approve the amendments to the by-law as presented – recommended.**
2. **Do not approve the amendments – not recommended.**

OTHERS CONSULTED:

ATTACHMENTS:

By-law No. 2020-01

PREPARED BY:

**Jo-Anne McCaslin, CMO
Municipal Clerk**

REVIEWED & APPROVED BY:

**Angela Rutley, BBA
CAO**

THE CORPORATION OF THE TOWNSHIP OF NORTH DUNDAS

BY-LAW No. 2020-01

A By-law for the Appointment of Officers, Agents, Staff, Committees of Council and Recreation Associations

WHEREAS it is necessary for the Municipal Council to pass by-laws for the appointment of Municipal Officers, Agents, Staff and Committees of Council as referenced in the *Municipal Act*, S.O. 2001, c.25;

AND WHEREAS it is deemed appropriate for Municipal Council to recognize organizations that support Township of North Dundas recreation activities;

AND THEREFORE, the Mayor shall be a member Ex-Officio, of all Committees;

<u>Council</u>	
MAYOR DEPUTY MAYOR COUNCILLOR COUNCILLOR COUNCILLOR	Tony Fraser Allan Armstrong John Thompson Gary Annable Tyler Hoy
COUNTY COUNCIL ALTERNATE	John Thompson
<u>Officers, Agents and Staff</u>	
CHIEF ADMINISTRATIVE OFFICER (CAO) EMERGENCY PLANNING ADMINISTRATIVE OFFICIAL HUMAN RESOURCES MUNICIPAL HEAD RELATING TO OMBUDSMAN ACT	Angela Rutley
TREASURER	John J. Gareau
DEPUTY TREASURER	Johanna Barkley
TAX COLLECTOR	Michelle McDonell
CLERK DEPUTY CAO DIVISION REGISTRAR MARRIAGE LICENCE ISSUER CIVIL MARRIAGE OFFICIANT LOTTERY LICENSING OFFICER MUNICIPAL ELECTIONS RETURNING OFFICER COMMUNITY EMERGENCY MANAGEMENT COORDINATOR MUNICIPAL HEAD RELATING TO FREEDOM OF INFORMATION ACT	Jo-Anne McCaslin
DEPUTY DIVISION REGISTRAR DEPUTY MARRIAGE LICENCE ISSUER	Laurie Gibson
DEPUTY CLERK EMERGENCY INFORMATION OFFICER DEPUTY LOTTERY LICENSING OFFICER MUNICIPAL ELECTIONS DEPUTY RETURNING OFFICER	Nancy Johnston
DIRECTOR OF PLANNING, BUILDING & ENFORCEMENT ZONING ADMINISTRATOR	Calvin Pol

DEPUTY CLERK & EXECUTIVE ASSISTANT TO THE DIRECTOR OF PLANNING, BUILDING & ENFORCEMENT PROPERTY STANDARDS COMMITTEE SECRETARY COMMITTEE OF ADJUSTMENT SECRETARY	Jessica Manley
CHIEF BUILDING OFFICIAL BUILDING INSPECTOR PROPERTY STANDARDS OFFICER BY-LAW ENFORCEMENT OFFICER	Jacob Forget
DEPUTY BUILDING OFFICIAL	Nicole Lowey
BUILDING INSPECTORS	Dirk Testerink Donald Lewis Dan Tessier Hilton Cryderman Harry Hutchinson
MUNICIPAL ENGINEERING CONSULTANTS	CIMA+ Canada Inc. (Primary) exp Services Inc. (Secondary)
BUILDING INSPECTOR	Brooke Radi
DIRECTOR OF PUBLIC WORKS	Daniel Belleau
ASSISTANT MANAGER WATER & SEWER CIVIL MARRIAGE OFFICIANT DEPUTY MARRIAGE LICENCE ISSUER	MaryLynn Plummer
ROAD PATROL FOREMAN DRAINAGE SUPERINTENDENT TILE DRAINAGE INSPECTOR	John Oswald
DIRECTOR OF RECREATION & CULTURE	Meaghan Meerburg
FACILITIES MANAGER	Tom Dekker
RECREATION COORDINATOR	Brandon Cousineau
DIRECTOR OF WASTE MANAGEMENT	Douglas Froats
GARBAGE COLLECTOR	Hume Waste Disposal
ECONOMIC DEVELOPMENT & COMMUNICATIONS OFFICER EMERGENCY INFORMATION OFFICER (A)	Stephen Mann
FIRE COMMISSIONER	Allan Armstrong (pd)
FIRE DEPARTMENT LIAISON	Michael Gruich
FIRE CHIEFS	Ken Byers Raymond Sherrer Daniel Kelly Michael Gruich
DEPUTY FIRE CHIEFS	Trevor Carruthers Donald Levere Sandy Johnston Dave Lannin
BY-LAW ENFORCEMENT OFFICERS (as determined by the Township of Russell)	Roxanne Garland Millie Bourdeau
SENIOR MUNICIPAL BY-LAW ENFORCEMENT OFFICER	Brent Mattice

INTERMEDIATE MUNICIPAL BY-LAW ENFORCEMENT OFFICER	Nicolas Hubble
BY-LAW ENFORCEMENT OFFICERS (for the purpose of issuing parking tickets)	John Oswald Daniel Kelly Barry Giberson
ANIMAL CONTROL BY-LAW ENFORCEMENT OFFICER	Kevin Casselman
LIVESTOCK POUND KEEPER(S)	William Toll (p) Richard Scheepers (p)
LIVESTOCK EVALUATORS	William Toll (p) Richard Scheepers (p)
FENCEVIEWERS	Brent Copeland (p) Larry Stewart (p) Gerry Boyce (p)
WEED INSPECTOR (Appointed by County)	Peter Leyenaar
SITE PLAN REVIEW TEAM	Angela Rutley Calvin Pol Doug Froats Dan Belleau Stephen Mann Paul Clarke (Secretary)
MUNICIPAL SOLICITORS	Ault & Ault Law Office Cunningham Swan Lawyers
MUNICIPAL AUDITORS	BDO Canada LLP
CLOSED MEETING INVESTIGATOR SERVICES	LAS-AMO (Local Authority Services)
INTEGRITY COMMISSIONER	Cunningham Swan Lawyers Tony Fleming
ART ON THE WATERFRONT COMMITTEE	Council Representative John Thompson (np) (Members as determined by the Committee from time to time)
SD&G ACCESSIBILITY COMMITTEE	North Dundas Representative Al Lummiss (np)
CANADA DAY COMMITTEE	(Members as determined by the Committee from time to time)
CHESTERVILLE CARNIVAL COMMITTEE	Council Representative John Thompson (np) (Members as determined by the Committee from time to time)
CHESTERVILLE AND DISTRICT HISTORICAL SOCIETY	(Members as determined by the Organization from time to time)

COMMITTEE OF ADJUSTMENT	Shirley Coons (p) Nicole McDonald (p) Donald Johnston (p) Roger Cole (p) John Havekes (p) Jessica Manley (Secretary)
MUNICIPAL EMERGENCY CONTROL GROUP	(As authorized by and stated in the North Dundas Emergency Plan) Head of Council CAO Director of Public Works Community Emergency Management Coordinator Emergency Information Officer Council Representative John Thompson (p)
EMERGENCY PLANNER	Kevin Spencer (p)
COMMUNITY EMERGENCY MANAGEMENT CO-ORDINATOR (A)	Daniel Kelly
EMERGENCY MANAGEMENT PROGRAM COMMITTEE CHAIR	Daniel Kelly
EMERGENCY MANAGEMENT PROGRAM COMMITTEE	(As authorized by and stated in the North Dundas Emergency Plan) Head of Council CAO Director of Public Works Community Emergency Management Coordinator Emergency Information Officer Council Representative John Thompson (p)
COMMUNITY IMPROVEMENT PLAN COMMITTEE	Council Representatives (np) Allan Armstrong Gary Annable (A) Municipal Representative Angela Rutley Municipal Representative Calvin Pol Municipal Representative Stephen Mann Community Representative Vince Zandbelt (np)
DAIRYFEST COMMITTEE	Council Representative Tyler Hoy (np) (Members as determined by the Committee from time to time)

FIRE CHIEFS STEERING COMMITTEE	Composed of the Fire Commissioner, Fire Chiefs and Deputy Fire Chiefs
MUNICIPAL HERITAGE COMMITTEE	(Members as determined by the Committee from time to time)
DUNDAS COUNTY ARCHIVES COMMITTEE	North Dundas Representatives Darlene Fawcett Brienne Scott Jo-Anne McCaslin Tony Fraser Eric Duncan (non-voting member)
NORTH DUNDAS MOVIE COMMITTEE	Aaron Dellah (np) (Members as determined by the Committee from time to time)
PARADE OF LIGHTS COMMITTEE	(Members as determined by the Committee from time to time)
PROPERTY STANDARDS COMMITTEE	Shirley Coons (p) Nicole McDonald (p) Donald Johnston (p) Roger Cole (p) John Havekes (p) Jessica Manley (Secretary)
RECREATION COMMUNITY GRANT REVIEW COMMITTEE	Council Representative(s)(np) Gary Annable Tyler Hoy Angela Rutley Meaghan Meerburg
WINCHESTER DOWNTOWN REVITALIZATION COMMITTEE	Council Representative (np) Gary Annable (Members as determined by the Committee from time to time)
RIDEAU VALLEY CONSERVATION AUTHORITY	Gerry Boyce Representative (np)
SOUTH NATION CONSERVATION AUTHORITY	William Smirle Representative (np)
<u>Recreation Associations</u> Marionville Ormond/Harmony/Cloverdale South Mountain Morewood	(Members as determined by the Associations from time to time)

NOW THEREFORE the Council of the Corporation of the Township of North Dundas enacts as follows:

1. That By-law No. 2019-01 be hereby repealed.
2. That this By-law takes effect on the day of passing.

**READ and passed in Open Council, signed and sealed this 7th day of April, 2020.
Amended June 16, 2020.**

MAYOR

CLERK



KEY INFORMATION REPORT Waste Management Services

June 16, 2020

SUBJECT: COVID-19 Implications

Since the introduction of the COVID-19 pandemic there have been a number of changes to the operating procedures at the Boyne Road Landfill site and waste management.

- A large number of residents were working from home and self-isolating which resulted in increased household waste. Council responded by temporarily increasing the curbside bag limit from 2 bags/week to 3 bags/week to relieve some of the stress for the residents.
- Initially, the landfill was closed for all entry (residents, contractors etc.) to protect our staff. Within days of closing the landfill, restrictions were lessened to allow our farming and business community the ability to remove their waste.
- Restrictions were also lessened for residents who contacted the landfill with an essential need to access the landfill (i.e. need to remove waste due to basement flooding or residents moving into or out of our community).
- On April 27th the landfill was re-opened for North Dundas residents, businesses and contractors working in our Township, by appointment only, between the hours of 8 am till 2 pm, Monday to Friday. To protect our staff and maintain physical distancing, only three vehicles were allowed to enter every half hour.
- Since May 25th we have been operating at regular hours of 8 am till 4 pm with no appointment necessary. We widened the waste face to allow another vehicle to enter; thus, we can accommodate 4 vehicles at a time while still maintaining physical distancing. We opened for our first Saturday on June 6th with two employees present.
- We are hoping to open two Saturdays per month with the second Saturday being the scheduled HHW day for that month. If everything goes well, we will progress to being open every Saturday as we did before.
- The HHW day for June 20th has been cancelled. We have some changes that have to be made to the HHW facility before we can open. We are hoping to open the HHW facility by Thursday July 2nd from Monday to Friday from 8 am till 4 pm by appointment only. If everything is ready, we would be able to hold our first Saturday HHW day as previously advertised, on July 18th from 8 am to noon, but by appointment only.

Thank you.



KEY INFORMATION REPORT Waste Management Services

June 16, 2020

SUBJECT: Waste Truck Update

On June 1st we received the new 60/40 split waste trucks. Over the next month they will be prepared for service with logos, licensing and insurances.

All employees will be trained on how to properly and safely use the equipment. In the weeks prior to the official start date of July 13th, the new trucks will be used to determine capacity and give employees a chance to familiarize themselves with their operation.

Presently the 2008 1 Ton has been removed from service due to the extensive amount of work needed to safety the vehicle. It is estimated that \$9,000 dollars will be required for mechanical and body work. Given the above, we feel this vehicle should be classified as surplus and disposed of accordingly.

In the meantime, we have switched trucks with the Roads department. We are utilizing their 1 Ton truck for our trailer setup and have given them the Waste Management half ton in return. We also have a 2009 recycle truck. Both of these vehicles will continue to be in operation until the new 60/40 split trucks are put into regular service starting Monday July 13th.



KEY INFORMATION REPORT
Planning Building and Enforcement
 June 16, 2020

SUBJECT: Update Smoking By-law

BACKGROUND:

The Township currently has a “No Smoking By-law” (By-law No. 29-99 passed on June 21, 1999), that permits smoking in designated areas within municipal buildings and halls. The current No Smoking By-law is outdated and requires a complete overhaul in order to keep up with new legislative requirements, such as the use of electronic cigarettes (e-cigarettes) to vape any substance, and the smoking of cannabis (medical and recreational). The new By-law would also need to expand the range of locations where smoking or vaping is prohibited, as this has changed since the original By-law was passed.

The Township has Policy No. 24-2008 that prohibits smoking in municipal vehicles, buildings and structures with roofs.

Section 13 (c) of Ice Administration Policy prohibits the smoking of tobacco, the use of electronic cigarettes (e-cigarettes) to vape any substance, and the smoking of cannabis (medical and recreational) in any enclosed public place or on the outdoor grounds of community recreational facilities, within 20 metres of the perimeter of the grounds.

Section 8 of the Hall Rental Policy No. 76-2019 prohibits the smoking of tobacco, the use of electronic cigarettes (e-cigarettes) to vape any substance, and the smoking of cannabis (medical and recreational) in any enclosed public place or on the outdoor grounds of community recreational facilities, within twenty (20) metres of the perimeter of the grounds.

The Eastern Ontario Health Unit (EOHU) has been encouraging municipalities for a number of years to create Smoking By-laws in order to promote and protect the health and well-being of individuals beyond the minimum restrictions set by Provincial legislation.

The By-law division has been in discussions with the Department of Recreation and Culture, and it was mentioned that there have been individuals smoking or vaping on Township property on numerous occasions, especially at the arenas. The Smoke-Free Ontario Act, 2017 (SFOA,



2017) prohibits the smoking or vaping on the outdoor grounds of community recreational facilities or in public spaces within 20 metres of the perimeter of the grounds. As such, “No Smoking within 20 metres of Property” signs were provided by the Eastern Ontario Health Unit (EOHU) free of charge and were posted in attempt to re-enforce the province’s regulations. In addition, all “butt out” containers were removed at the request of the EOHU.

Despite posted signs, there are still individuals who choose to disregard these restrictions. When possible, arena staff (who do not have the authority to issue fines) attempt to respond to complaints and address concerns with those involved, asking them to comply with the posted signs.

However, this responsibility should be taken on by the EOHU’s Tobacco Enforcement Officer (TEO). The challenge that arena staff currently face is that, by the time a TEO arrives at the location (following a call by Township staff), the individuals are long gone. The EOHU only has two (2) TEOs that cover Prescott-Russell, SDG Counties and the City of Cornwall. Typically, the TEO (if they are available) would leave the Cornwall office to respond to the complaint (approx. 45 min drive to closest arena).

Since the legalization of cannabis in 2018, many cities and some municipalities have been implementing their own Smoking By-laws at the request of the public. As a nearby example, the Township of Russell updated their By-law in 2019 to include cannabis. They currently prohibit smoking on all municipal properties.

COMMENTS/OBSERVATIONS:

Creating a new Smoking By-law would allow Township By-law Officers the authority to respond to public complaints, provide support to arena and recreation staff, and enforce the Smoking By-law quickly and efficiently, without having to rely on the EOHU. When problematic situations are known to occur, the By-law Division would be able to schedule an officer to address the concerns and respond to the needs of the recreation staff.

A new By-law would also allow the Township to put greater restrictions on where the public and staff cannot smoke or vape. Such examples could be to prohibit all smoking on Township-owned properties which would include parks, open spaces, urban squares, shelters, municipal walkways, trails, public docks, parking lots, etc.

It is important to note that in the context of parks, current provincial regulations only prohibit smoking or vaping within 20 m of playground equipment or sporting areas, not the entire park area. This would be something to consider if North Dundas were to implement their own By-law, as the provisions could be more stringent.

It should be noted that, however, our community parks in Chesterville and Winchester are currently smoke free on the entire premises because those areas are completely fenced in. A new By-law would provide simplicity to the public where someone can or can’t smoke or vape and eliminate grey areas for the enforcement personnel.

NEXT STEPS:

If Council is in favour of creating a By-law, as the current one is too outdated to amend, staff (with the assistance of the EOHU) would prepare the necessary reports accompanied by a draft of the new By-law.



KEY INFORMATION REPORT

Planning Building and Enforcement

June 16, 2020

SUBJECT: Swimming Pool Enclosure By-law – Update

SUMMARY:

The Building division has commenced a review of the current Swimming Pool Enclosure By-law to evaluate if an update would be required.

BACKGROUND:

The current Swimming Pool Enclosure By-law was enacted in June 2004. In its near 16 years of tenure, its intent on promoting safety within the community has been fulfilled. However, when crafting a By-law, it is difficult to anticipate all associated implications.

COMMENTS/OBSERVATIONS:

Upon review of the current legislation, it is clear that an updated By-law would be the best route to take as numerous changes are required. These changes would ensure the provisions and requirements align with current safety standards, enhance customer service, and reflect any changes to the Municipal Act.

Some examples of challenges that the Building division currently faces include:

- There are no provisions to permit temporary fencing.
- There is no Pool Enclosure Application Form (currently using building permit application).
- Fees are listed differently in the Pool By-law than in the Building By-law.
- Refunds are not addressed.
- Lockable ladders specifically designed for above-ground pools are not permitted.
- Accessory buildings that form part of the enclosure are not addressed.

NEXT STEPS:

If Council is in favour of creating a revised By-law, staff will prepare the necessary report accompanied with the draft of a new Pool Enclosure By-law.

PREPARED BY:

Jacob Forget

REVIEWED & APPROVED BY:

Calvin Pol



DEPARTMENT ACTIVITY UPDATES

Finance
June 16, 2020

KEY FINANCIAL DATA:

Bank Balances

Bank Balances	2020 May 31 st	Last Month Apr 30 th 2020	Last Year-2019 May 31 st
General Operating Acct	9,636,347.72	10,658,495.47	6,920,870.25
Cash, GIC's, (Reserve Fund)	6,813,075.53	6,814,389.47	6,689,223.90
Total	\$16,449,423.25	\$17,472,884.94	\$13,610,094.15

Taxes Receivable Outstanding	May 31 2020	May 31 2019	May 31 2018
Current Year (2020)	1,008,614.74	825,600.47	819,685.59
One Year in Arrears (2019)	735,084.15	719,502.47	688,325.13
Two Years in Arrears (2018)	429,919.60	341,883.56	375,807.61
Three Years in Arrears (2017+)	487,619.49	390,097.83	739,953.17
Penalty & Interest	230,641.11	216,377.35	221,536.03
Sub-Total	2,891,879.09	2,493,461.68	2,845,307.53
Allowance for Uncollectible	(93,604.52)	(93,604.52)	(357,857.94)
Taxes Receivable	<u>\$2,798,274.57</u>	<u>\$2,399,857.16</u>	<u>\$2,487,449.59</u>
Taxes Billed to Date	9,755,115.80	9,555,543.08	9,122,862.78
Percentage o/s Over Levy	28.685%	25.115%	27.266%

Net taxes receivable last month were **\$3,332,504.47**; this month's balance of **\$2,798,274.57** represents a decrease over last month in the amount of **\$534,229.90**, due to collections of our interim tax billings due April 30th.

Tax arrears to date, expressed as a percentage of the interim levy, indicates a slight increase over the previous two years – which is actually excellent as the due date this year was pushed from March 31st to April 30th – due to COVID-19. As a result of the 30-day extension, payments in March of 2020 were almost \$2M less than March 2019. We have actually gained a lot of ground over the last two months as evidenced by the percentages above. We are a bit behind last year but almost tied with 2018.

Taxes receivable also include other charges that have been added to the tax roll for collection purposes. Once added, these charges 'lose their identity' and are 'collected in the same manner as taxes' – for example, utility bills are added to taxes – as are municipal drain maintenance charges and sundry other amounts - when collection proves difficult – all of which serve to increase the balance of taxes outstanding.

Year-End Audited Financial Statements – 2019

The auditors completed their annual audit of our books and records and are scheduled to present the DRAFT financial statements for the year ended December 31 2019, to council at this meeting of June 16th. Council will have an opportunity to ask any questions they wish of the auditors.

ACTIVITIES:

- Webinar and discussions with Finance team and Dan Harper regarding asset management software.
- Assisted Deputy-Treasurer and Public Works department with filing OCIF Formula-Based Project Information form for 2020 fiscal year (due June 30th 2020).
- Assisted with preparation of 2020 Final Tax Rate By-law and completion of Appendix A.
- Preparing for and attending at council meetings of May 5th and 19th.
- Reviewing DRAFT financial statements from auditors – made finalization entries in books for 2019 fiscal year end.
- Commenced working on the FIR (Financial Information Return). We are hoping to be in a position to file FIR by late June.
- Final tax bills were printed week of June 4th – mailed out to taxpayers on June 8th (mailing date last year was June 3rd).
- The total amount of our final billing was \$10,840,299.25 (2019 - \$9,901,331.83); this amount is due in two instalments of approximately \$5.42M each - instalment due dates are July 31st and October 30th. This cash inflow will be extremely helpful in paying the summer construction costs as well as the Education and County levies;
- The second instalment for the County levy is due June 30th in the amount of \$2,566,927.43 - (2019 amount of \$2,345,955 was due the end of May); this accounts for a large part of the increase in our operating cash balance this year vis-à-vis last year's report.
- We have attached a Year-to-date Summary of Budget to Actual Expenditures as Appendix # 1 for council's information.

**Township of North Dundas
Year To Date Budget to Actual
As of May 31, 2020**

Particulars	Revenues				Expenditures				Impact on Taxation			
	As Per Budget	Year to Date Actual	Variance		As Per Budget	Year to Date Actual	Variance		Budgeted (Surplus) Draw from Taxation	Actual to Date	Variance	
			Amount	%age Earned			Amount	%age Spent			\$ Amt (Over) Under Budget	%age (Over) Under Budget
General Government	1,527,893	555,349	972,544	36%	1,547,827	590,365	957,462	38%	19,934	35,016	(15,082)	-76%
Economic Development & Public Relations	161,361	6,481	154,880	4%	316,126	86,465	229,661	27%	154,765	79,984	74,781	48%
Fire Services	648,544	13,895	634,649	2%	1,419,630	183,824	1,235,806	13%	771,086	169,929	601,157	78%
Planning & Development	45,500	9,577	35,923	21%	190,375	76,026	114,349	40%	144,875	66,449	78,426	54%
Building Department	130,000	35,044	94,956	27%	263,150	118,210	144,940	45%	133,150	83,166	49,984	38%
By-law Enforcement	10,000	1,710	8,290	17%	136,400	36,977	99,423	27%	126,400	35,267	91,133	72%
Animal Control	36,000	14,707	21,293	41%	106,025	16,242	89,783	15%	70,025	1,535	68,490	98%
Transportation Services	1,635,361	121,967	1,513,394	7%	4,739,744	1,061,928	3,677,816	22%	3,104,383	939,961	2,164,422	70%
Municipal / Tile Drainage	241,400	-	241,400	0%	312,020	38,592	273,428	12%	70,620	38,592	32,028	45%
Recreational Services	819,255	151,623	667,632	19%	2,221,686	704,115	1,517,571	32%	1,402,431	552,492	849,939	61%
Other Facilities	633,094	139,252	493,842	22%	641,328	359,483	281,845	56%	8,234	220,231	(211,997)	-2575%
Volunteer Organizations	69,000	17,825	51,175	26%	69,000	15,686	53,314	23%	-	(2,139)	2,139	
Waste Management	1,164,365	41,137	1,123,228	4%	1,946,319	477,868	1,468,451	25%	781,954	436,731	345,223	44%
Total - General Operations	7,121,773	1,108,567	6,013,206	16%	13,909,630	3,765,781	10,143,849	27%	6,787,857	2,657,214	4,130,643	61%
North Dundas Water Services	1,515,152	368,582	1,146,570	24%	1,515,152	329,026	1,186,126	22%	-	(39,556)	39,556	
Winchester Sewer	772,360	214,202	558,158	28%	772,360	136,177	636,183	18%	-	(78,025)	78,025	
Chesterville Sewer	393,789	98,190	295,599	25%	393,789	79,248	314,541	20%	-	(18,942)	18,942	
Total - Water and Sewer Operations	2,681,301	680,974	2,000,327	25%	2,681,301	544,451	2,136,850	20%	-	(136,523)	136,523	
Grand Totals	9,803,074	1,789,541	8,013,533	18%	16,590,931	4,310,232	12,280,699	26%	6,787,857	2,520,691	4,267,166	63%



DEPARTMENT ACTIVITY UPDATES
Economic Development and Communications
June 16, 2020

Economic Development

- Six of the ten North Dundas applications were successful in the 2020 intake of the Regional Incentive Program. All applicants have been notified by the Counties and financial agreements are being finalized for the successful applications.
- The SDG & Cornwall Regional Business Survey has been completed, which has been created to gauge the impact that COVID-19 is having on businesses. North Dundas specific results have been obtained, which will fuel further discussions.
- Shared provincial and federal support programs with our business community on a regular basis, which included details on: SDG Counties COVID-19 Talking Recovery Facebook Live event, Social Development Council's Vibrant Community Project Managers, Emergency Community Support Fund, Facebook Grants, Canadian Business Resilience Network Grants, Ministry of Tourism Tele-Town Hall, Regional Relief and Recovery Fund, Technology Innovation Program, as well as MPP McDonnell's COVID-19 support website.
- Working with a technology company on finding an appropriate location to expand their business to Winchester and corresponding funding to assist with the project.
- Actively promoting the benefits of our Community Improvement Plan to the local business community and connecting businesses where appropriate with OMAFRA, BDC, Ministry of Economic Development, Innovation Canada, FedDev Ontario and the CFDC.
- Furthering the discussion to MP Duncan of a commercial business seeking support for their mobile care initiative.
- Continue to connect with our local business community to see how they are managing their way through the COVID-19 pandemic and helping them connect with the funding and support most urgently needed. Encouraging businesses to promote themselves on MyShopLocal.ca and updating the Township Business Directory.

Marketing

- Keeping the ratepayers informed on the latest COVID-19 developments through regular Township social posts and website updates.
- The June newsletter is complete and will be included with the latest property tax bills being mailed out.

- Anticipating shortly to receive, review and provide feedback on a draft copy of the Counties tender for their website redesign, of which the Township will be a part to redesign our website in an effort to meet accessibility requirement by January 2021.



DEPARTMENT ACTIVITY UPDATES

Public Works
June 16, 2012

- Roads that did not receive fresh gravel have been fine graded and treated with dust control.
- Sidewalks replacement is scheduled to begin June 22nd pending Council approval of the tender.
- Students are doing a good job painting hydro poles, fire hydrants, cold patching and cutting and trimming grass around roadside signs and other village areas.
- Road crew helped the fire department install an entrance to the new Dry Hydrant on County Rd 16 so the fire department can fill up their trucks with water.
- Baker Rd East and a section of River Rd will be resurfaced with fresh gravel scheduled for the week of June 15th. Once the fresh gravel is installed the road crew will be preparing the roads that will be resurfaced with a hard top.



DEPARTMENT ACTIVITY UPDATES
 Waste Management Services
 June 16, 2020

FINANCIAL INFORMATION:

April	March
Total Fees.....\$3,681.50	Total Fees.....\$4,178.25
Fees Charged.....\$3,006.50	Fees Charged.....\$2,623.25
Fees Paid.....\$675.00	Fees Paid..... \$1,755.00
Cash on Hand..... \$100.00	Cash on Hand.....\$100.00

Wards	APRIL	MARCH
1. (Twp of Win)	720	720
2. (Twp of Mtn)	480	480
3. (Vill of Win)	720	720
4. (Vill of Ches)	400	320
5. Other (Boyne)	190	285
Total Cubic Yards	2510	2525
Total Metric Tonnes	228.18	229.55

Recyclables

Items Shipped	Dollars/MT	April	March
Bulked Steel	1.64MT/\$45	\$83.50	
Bulked Steel	1.67MT/\$45	84.85	
Bulked Steel	2.41MT/\$90		\$245.40
ALUM			
OCC	28.56MT/\$125	\$3,570.00	
PLASTIC	15.00MT/\$0	\$0.00	
PLASTIC			
ONP	24.69MT/\$5		\$123.45
Totals		\$3,738.35	\$368.85

Bales on Hand of May 28 th _____ Estimated Value
 ONP-20 OCC-15 PLASTIC -192 ALUM-85 \$17,280.00

WORK COMPLETED (up to June 1st)

- Working with Golder on EA issues involving the Boyne Road Environmental Assessment
- General clean-up of landfill (picking up debris, changing entrance to landfill)
- Consultation with other municipalities concerning waste operations due to the COVID-19 situation
- Organizing employees with changes due to COVID-19 situation
- Organizing landfill from appointments only to regular hours utilizing physical distancing
- Attempted debit machines (No connection or WIFI at the landfill)
- Working on Fire suppression quotes
- Consultation with North Glengarry on processing
- Contacted MPP concerning Landfill issues
- New 60/40 trucks arrived



DEPARTMENT ACTIVITY UPDATES

Planning Building and Enforcement

June 16, 2020

PLANNING:

- Received three (3) new severance applications, performed site visits and provided comments to the Counties.
- Received one (1) new application for a minor variance. The next Committee of Adjustment meeting has been scheduled for June 17, 2020.
 - Staff are reviewing options for holding the public meeting digitally.
- Committee of Adjustment member Mr. R. Cole has resigned from the committee. Council will have to replace this member. Section 44(4) of the Planning Act, states that: *“where a member ceases to be a member before the expiration of his or her term, the council shall appoint another eligible person for the unexpired portion of the term.”* The new member can be a member of the public or a Council member. If Council wants a member of Council to sit on the Committee, that Committee member must be appointed annually, in accordance with Section 44(3) which states: *“the members of the committee who are members of a municipal council shall be appointed annually.”*
- Responded to various zoning, minor variance and severance inquiries from landowners.
- Developing a parking map for downtown Winchester, including creating an inventory of all signs and parking spaces in the downtown core.
- Finalized the site plan agreement for Wellings of Winchester Inc. Coordinating approvals from South Nation Conservation, Ontario Clean Water Agency and the United Counties.
- Assisted with a Ministry application for an ECA for stormwater management approval for the Wylie Creek Subdivision.
- Participated in an SDG planner’s forum (Zoom mtg) to discuss the Official Plan Appeal to LPAT.
- Worked with several business owners and agents looking for land to develop on (both industrial and residential).
- Executive Assistant successfully completed the AMCTO “Municipal Law Program – Unit 2” course and exam.
- Assisted with the Cornwall/SDG Housing Revitalization - Site Identification Study.

BUILDING:

- Communicated with multiple property owners to discuss various building projects (over email and by phone).
- Attended two webinars related to building code information provided by RSM Building Code consultants.
- Staff were informed of three (3) properties upon which construction had started/occurred. Letters and orders were issued advising the property owners of permit requirements and how to get in touch with our office.
- Thirty-three (33) new applications were received in May. There are currently twenty-eight (28) incomplete applications for which we are waiting on additional documentation.
- As of May 11, 2020, the building division began issuing building permits again following the modification of permitted construction projects in Ontario.
- Month End stats are submitted to MPAC, TARION and STATS CAN and summarized as follows:

Building Department	May 2020	May 2019	May 2018	May 2017	May 2016	May 2015
Permits Issued:	20	21	18	16	25	16
New Dwellings	8	4	6	8	4	1
Value of Permits:	\$2,586,983	\$2,045,200	\$2,323,500	\$1,649,762	\$4,655,657	\$1,422,500
Building Permit Fees:	\$13,219	\$19,018	\$14,165	\$9,397	\$12,970	\$7,629
Development Charges:	\$39,331	\$22,599	\$22,250	\$25,669	\$14,904	\$10,061

BY-LAW ENFORCEMENT:

- Eighteen (18) new files were started in May. Currently, there are twelve (12) active files.
- Staff have been working with the OPP and Eastern Ontario Health Unit to enforce current emergency orders. Physical distancing and non-essential business closures are considered main priorities.
- The burn ban was lifted as of May 6, 2020. 150 permits were sold in May.
- Staff finalized the new Municipal Enforcement Policy and prepared the necessary reports for Council review.
- Set fine schedules for various by-laws were prepared and submitted for review, all of which were approved by the Ministry of Attorney General.
- Began preparation of a new ARIS agreement with the Ministry of Transportation for inquiries submitted related to cases other than parking infractions.



DEPARTMENT ACTIVITY UPDATES

Recreation and Culture

June 16, 2020

- The Community Grant Program was created in 2010 and therefore, in 2020, we celebrate 10 years of supporting various community initiatives. To date, 43 grants of \$400 each, have been awarded, for a total of \$17,200. We immensely thank & applaud the efforts, of the countless volunteers and group members, who have applied this financial contribution towards their community project, in order to make North Dundas a better place to live and visit.
- Contacted the Lifesaving Society to request a refund for the membership that we had paid for, for swim lessons.
- Called the Red Cross and Lifesaving Society to obtain information on extension of expiry dates for pool staff certifications.
- All aquatic program registrations were closed and registrants refunded.
- The June recreation program term was cancelled.
- Since the May 5th Council meeting, one of our Maintenance/Parks labourers has accepted an employment opportunity that is related to her educational area of study. 2 more Maintenance/Parks labourers were hired.
- South Nation Conservation gave the Township of North Dundas 1,000 trees to give out. 100 bundles of 10 seedlings, were delivered to resident homes on Friday, May 8th.
- Building Permits were applied for and received for the exhaust fans for both the Winchester & Chesterville Pool House and for the Chesterville & District Arena renovation.
- The flooring materials were ordered for the Chesterville & District Arena.
- Eaves troughs were cleaned at various facilities.
- Various steel garbage receptacles throughout the Township were retrieved, repainted, and returned.
- Plastic dividers were installed in all Recreation & Culture Department vehicles, as well as the van. Assistance was provided to other departments to deliver/pick-up their vehicles for the installation of dividers.
- The Recreation Coordinator contacted everyone involved with Meet Me on Main Street event series, to notify them that the events are not going forward as scheduled. A few responses were received from groups, saying that they agree with Council's decision and they look forward to the event next year. Two of the breweries that were invited, mentioned that they really enjoy participating in Meet Me on Main Street.
- The Facilities Manager, with assistance from department team members, made and installed clear plastic guards on 5 work stations in the administration office.
- Our Facilities Manager contacted 3 pool companies, as well as a neighbouring municipality in order to find out whether our 2 municipal pools should be filled with water and chemicals added and circulated or whether we should leave the pools winterized. All 3 pool companies strongly advised filling and circulating the pools with minimal chemicals, as damage

- could be done to the pool tubs and piping if this isn't done. The neighbouring municipality stated that they intend to do the same. Plans are in place for the Recreation & Culture Department to follow suit this summer, if the pools do not open.
- Applied soil and grass seed to areas in Harmony Park where the grass was worn down or had died. Applied a new load of stone dust to the parking area.
 - Applied soil & grass seed where the Winchester Skate Park was located.
 - Our application for the Regional Incentives Program, for the renovations scheduled to take place in the Chesterville & District Arena, was unfortunately denied.
 - Facility Operators pumped, patched, prepped, and pressure washed the Chesterville Public Pool. The contractor then sandblasted and painted it. Facility Operators also pumped and pressure washed the Winchester Centennial Pool.
 - The inside of the Old Town Hall was given a deep clean and the lobby was repainted.
 - At the Nelson LaPrade Centre, river wash, matching the cultured stone on the front pillars, has been placed in the space between the ramp and the building. This has eliminated the unwanted growth and made that space more esthetically pleasing.
 - Our Facilities Lead Hand, who is supervising the Recreation & Culture Dept. summer student team, has mapped out each of the villages and divided the villages into quadrants. Each evening, the student team is assigned a quadrant to complete. The maps include a notes section so that the students can communicate with their supervisor about any challenges. The students are ensuring that all poles, posts, sidewalks, and tops of ditches are trimmed. The Facilities Lead Hand and Facilities Manager are continuously inspecting the students' work to ensure that standards are achieved.
 - The Facilities Manager is maintaining task assignment and supervision of the full-time staff. The Facilities Manager and the Facilities Lead Hand are working very well together to coordinate their schedules, as well as those of their teams, in order to ensure overall achievement of tasks, as well as maximum efficiency and use of resources.
 - New wired trimmer blades are going to be purchased in order to help eliminate weeds and moss growing between interlock, polished concrete and interlock, and remove growth by curbs.
 - Student staff have been helping to perform routine cleaning and deep sanitization of the administration office space.
 - Student staff have repainted the fire escapes at the Joel Steele Community Centre and Old Town Hall. They continue to do paint touch-ups to park components.
 - The outside of the Winchester Centennial Pool house is being repainted.
 - All of the blue on the front of the Joel Steele Community Centre was repainted.
 - The stairs and ceiling on the 100 Club Park gazebo were replaced and stained. The railings were also repainted.

- 2 students aided the Friends of the South Mountain Resource Centre to complete annual spring gardening.
- Boys & Girls Club was considering hosting summer camps in North Dundas this year, however, due to COVID-19, they have stated that *“At this time with still so much uncertainty in regards to summer camps being viable this year, I think it makes better sense to look at partnering for summer camps in 2021.”* We will resume discussions in early 2021.
- Meetings are ongoing with various contractors regarding 2020 planned and budgeted projects, as well as for 2021 planned projects, in order to obtain budgetary prices.
- Pools remain closed.
- The resurfacing of the 2 tennis courts (Chesterville & South Mountain) have been contracted to Cornwall Gravel as a part of the Public Works Department roads resurfacing tender. Cornwall Gravel will be advising us 2 weeks in advance of their start date for the tender and will then schedule the resurfacing of the tennis courts accordingly. The new asphalt will need to cure for 14-21 days before the tennis lines and pickleball lines can be painted on by another contractor. The new court surfaces will remain black. While we wait for the tennis courts to be resurfaced, the Chesterville courts remain open, while the courts in South Mountain are closed due to condition.
- New signs with public health directives were reinstalled at all sites maintained by the South Nation Conservation Authority (SNCA) on Tuesday, May 19th. Regular maintenance activities including grass cutting, tree replacement and trail grooming continue. SNCA will not be installing portable washrooms for the time being. Oschmann Forest Conservation Area in Ormond, continues to remain open and maintained by SNCA for passive recreation (i.e. walking). The Cass Bridge Conservation Area (Winchester), Oak Valley Pioneer Park Conservation Area (Winchester Springs), and Chesterville Waterfront Docks and Boat Launch Docks (Chesterville), are all open for river access and boat launching. Camp Sheldrick Conservation Area (Winchester) will remain temporarily closed.
- The drainage work at the South Mountain Resource Centre was completed.
- Cancelling and rescheduling of facility bookings are ongoing, in accordance with our 30-day rolling closure.
- Preventative maintenance is ongoing, for the poison parsnip that annually appears along the Chesterville Waterfront, by the Chesterville Community Centre.
- Various spaces inside of the South Mountain Resource Centre were repainted, including the kitchen, Resource Room, bathrooms and main entrance hallway.
- The main hallway in the Township Office building was patched and painted and clear plastic guards were installed underneath the sanitizer dispensers as the alcohol stains the paint.
- To date, no updates on funding have been received by Canada Summer Jobs.

- Pool staff who were intended to be awarded summer positions, were contacted. The Director of Recreation & Culture has a list of all students who are still interested and available to work, should the pools open.
- All black steel on the mowing trailer was sanded and repainted by students.
- The tables that are located at the lower Chesterville Waterfront, were repainted.
- Numerous shrubs were pulled and disposed of in Flynn Park, at the request of the Chesterville Green Action Gang. The Chesterville Green Action Gang is very happy with the help that they are receiving from our students. We hope to employ a landscaping crew each summer so that we can maintain the standard that we have set for our gardens and continue to aid the Chesterville Green Action Gang volunteers.
- The Facilities Manager and Director of Recreation & Culture met with a Mountain resident and toured the Mountain Park walking path to assess the condition and come-up with a multi-year plan, as well as plans for regular small maintenance.
- Prices for new nets and hardware were obtained for the tennis courts.
- The new floor tile for the Township Office building men's washroom was selected and ordered. Once the tile comes in, the contractor will schedule the work. Following the new flooring, will be the replacement of the mirror and counter top.
- The spectator stands in the Winchester Arena, have been repainted.



DEPARTMENT ACTIVITY UPDATES

Fire

June 16, 2020

DEPARTMENTAL OVERVIEW:

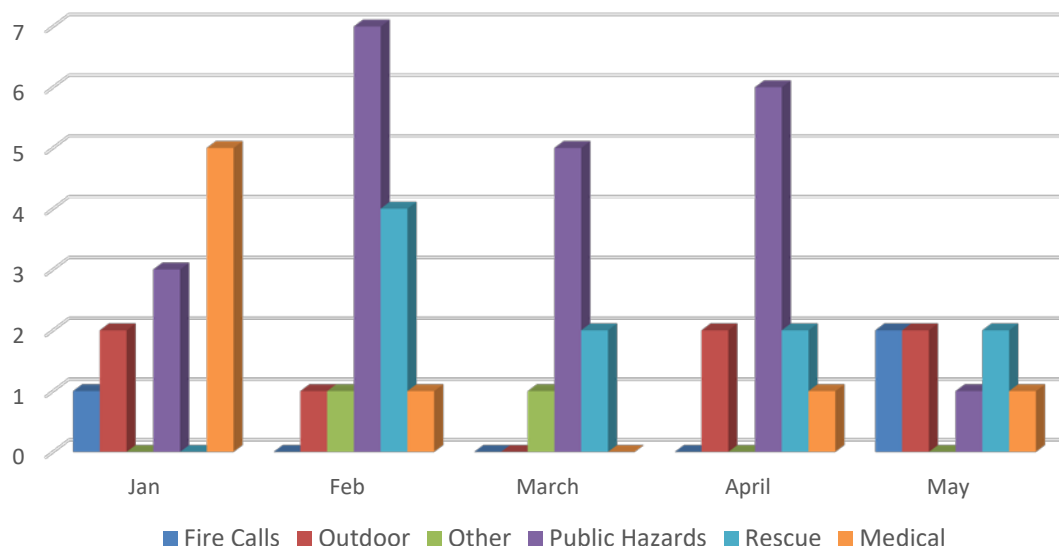
Glossary of Terms

- Fire calls** are counted as working fires that affect structures of value.
- Outdoor calls** are grass/brush fires or any other fires of non-value.
- Other calls** are mutual aid (assisting other townships), automatic aid (assisting departments within our township), and assisting other agencies such as Police, MOL, TSSA, MOE etc.
- Public Hazard** include CO alarms, gas leaks, hydro, false alarms, etc.
- Rescue calls** consist of vehicle fires and collisions, confined space rescue, and all other types of rescues.
- Medical calls** are either to assist the ambulance or first response.

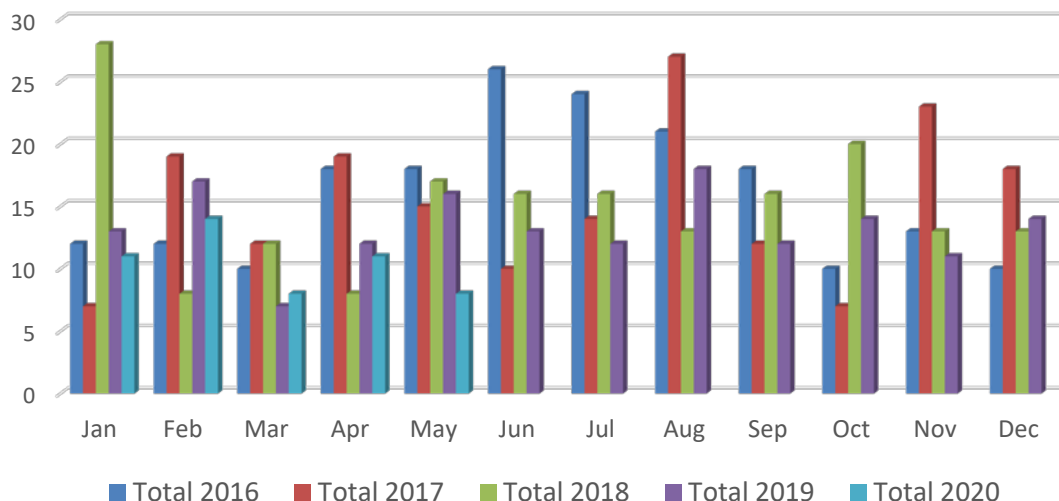
Monthly Call Statistics for 2020

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Fire Calls	1	0	0	0	2							
Outdoor	2	1	0	2	2							
Other	0	1	1	0	0							
Public Hazards	3	7	5	6	1							
Rescue	0	4	2	2	2							
Medical	5	1	0	1	1							
Total	11	14	8	11	8							

Number of Calls/Types of Calls



Total Number of Calls per Month in 2016/2017/2018/2019/2020



Monthly Call Break Down (May)

- 1 house fire
- 1 barn fire
- 1 false alarm
- 2 MVC
- 1 medical call with potential life-threatening injuries

Fire Prevention Activities

- Public service announcements are being posted online (through the Township website and on Facebook)
- Sitting in on weekly EOHU and OFM teleconferences
- Chiefs are monitoring staff levels and Personal Protective Equipment supplies
- Weekly surveys being submitted to the OFM regarding PPE stock – currently the Fire Department is sufficiently stocked

Training

- Non-essential training has been on hold
 - Currently looking at restarting training while following directions from the Eastern Ontario Health Unit and Ontario Association of Fire Chiefs
- All meetings are being held via conference call

Attachments

- Fire Steering Committee Minutes – June 2, 2020



The Corporation of the Township of North Dundas
Fire Steering Committee Meeting
June 2, 2020

MINUTES

Attendees: M. Gruich, K. Byers, D. Kelly, T. Carruthers, S. Johnston,
R. Sherrer, D. Lannin, D. Levere, A. Armstrong

Absent: None

1. COVID-19 Testing:

- Al Armstrong spoke about the importance of getting all firefighters tested – ensuring the public is not being put at risk.
- All agreed to promote getting tested to individuals.

2. Training:

- Everyone reviewed the protocols for firefighter training sent out by the EOHU and OAFIC prior to the meeting.
- All agreed that both training and committee meetings could resume under the conditions imposed by those recommendations.

3. SDG HazMat Training Agreement:

- Discussion was held on the value of the current agreement held with Cornwall Fire (CFS) for this service. It was agreed that both training and calls for HazMat related incidents has not been used in a few years.
- Decided to continue discussions with SDG chiefs and CFS, and to contact Ottawa Fire Service to see what support they could provide to North Dundas.

4. OFS Digital Communication Upgrade:

- Ottawa Fire Dispatch has sent out an RFP to distributors to upgrade their digital communication services, and asked if North Dundas Fire would like to be included.
- Agreed to include North Dundas as an “option” and see what the costs would be.

5. Budget:

- All stations reported that Capital purchases are going well.
- Bunker gear and uniform supplies will be contacted regarding requirements for fittings.

6. Next meeting: TBD



DEPARTMENT ACTIVITY UPDATES

CAO

June 16, 2020

Office COVID-19 Update:

- Starting May 18th, staggered hours were implemented at the municipal office. Staff start at 8:00, 8:30 and 9:00am with a 30-minute staggered lunch (reduced from one hour) and end at 3:30, 4:00 and 4:30pm respectively. This means that staff at the municipal office are available to the public a half an hour earlier each day, starting at 8:00am instead of 8:30am.
- Plexiglass barriers were installed where required at workstations to ensure that staff maintain physical distancing from each other.
- Hand sanitizer and cleaning supplies are available to employees
- Lunch room was moved to the back portion of the Council Chambers to allow for physical distancing. The existing lunch room was too small to accommodate this.
- To help maintain physical distancing, one-way travel has been implemented in the office, reinforced by directional arrows that were installed on the floor and use of the back door (by the Recreation Coordinator)
- The Recreation Department has hired a student to provide additional cleaning and sanitizing in the municipal office during the day, she is doing a great job.
- Migrated email to Office 365 to make remote access to email and coordination with phones more efficient and increase email storage
- Upgraded MSOffice 2013 software as required to be compatible with Office 365
- Purchased 3 laptops to permit remote work by employees and camera/microphone capability to participate in virtual Council meetings
- Effective June 2, 2020 all employees are back in the office. Prior to that some employees were working remotely, or rotating between the office and remote work location.
- Removed pamphlets, chairs and tables from front lobby to prepare for opening to the public
- Installed appropriate signage to ensure physical distancing is maintained and the number of public are limited in the lobby
- Stop sign and hand sanitizer dispenser were installed as a free standing unit inside the front door, with a sign requiring people that enter the

- building to sanitize their hands (thanks to Mayor Fraser for the quick construction of the structure.)
- Tempered glass barrier was installed at the front counters to protect the public and front counter staff
 - Interac machines were upgraded to accept tap function and operate through internet instead of phone lines for faster and more economical service
 - Cleaning supplies and PPE were provided to front counter staff.
 - Finance department developed a process for handling cash to safeguard staff and the public

The office opened to the public on Wednesday, June 10th. It was a soft opening, to allow staff to get comfortable with the new environment and to permit us to make any suggested modifications before we advertise that the office is open. Everything is going well, but we do have a lot of people enter without immediately sanitizing their hands. If this happens, they are asked to sanitize their hands before they approach the counter.

Other:

- Participate in bi-weekly calls with the MP/MPP/ Mayors and CAOs
- Participate in bi-weekly calls with the SDG CAOs
- Participate in weekly calls with Dr. Paul, Chief Medical Officer of Health
- Respond to questions from Council
- Meetings with Department Heads
- Participated in webinar with Cunningham Swan related to COVID-19 legal issues
- Numerous meetings with staff members to review changes in processes and protocol to ensure that concerns are addressed and to implement suggested changes
- Deputy Clerk continues to draft speeches for the Mayor and update our website related to COVID-19

In my opinion, our staff team has been doing an admirable job of adapting to the extremely fluid nature of work in this pandemic. Employees are making great suggestions on potential improvements and are ensuring that we meet the level of service desired by Council and the public in very challenging times.



DEPARTMENT ACTIVITY UPDATES

Clerk

June 16, 2020

- Participating in weekly scheduled conference calls with the Eastern Ontario Health Unit (Dr. Paul) and Emergency Management Ontario.
- Discussions with SDG IT Dept re: virtual meeting arrangements
- Daily calls Emergency Planner, Kevin Spencer
- Attended AODA Accessibility Webinar re: Municipal Website Requirements
- Attended Tender Openings with Department Heads
- Insurance matters - discussions with Municipal Broker
- Corresponding with Lawyers – re: property matters
- Researching teleconference/video/camera options to enable future in-house livestreaming and recordings of Council meetings.
- On-going discussions with Committees of Council and Delegations
- On-going discussions with couples regarding marriage ceremonies
- Assisting Council & Staff – routine duties
- Assisting Ratepayers – routine duties.
- Preparations for Council meetings – May 19th, June 10th & June 16th

THE CORPORATION OF THE TOWNSHIP OF NORTH DUNDAS

BY-LAW No. 2020-30

Being a By-law of the Corporation of the Township of North Dundas to adopt, confirm and ratify matters dealt with by resolution.

WHEREAS the *Municipal Act, 2001*, as amended, provides that the powers of the Corporation of the Township of North Dundas, shall be exercised by By-law.

AND WHEREAS in many cases, action which is taken or authorized to be taken by the Township of North Dundas does not lend itself to the passage of an individual By-law;

NOW THEREFORE the Council of the Township of North Dundas enacts as follows:

- 1.0** That the Minutes of the Regular Meeting held on May 19th, 2020 of the Council of the Township of North Dundas, be hereby adopted.
- 2.0** That the actions of the Township of North Dundas at the Regular Meeting held on June 16th, 2020 in respect of each motion, resolution and other action taken by the Township of North Dundas at its meeting are, except where the prior approval of the Local Planning Appeal Tribunal or other authority is required by law, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-law.
- 3.0** That where no individual By-law has been or is passed with respect to the taking of any action authorized in or by the above-mentioned minutes or with respect to the exercise of any powers by the Township of North Dundas in the above-mentioned minutes, then this By-law shall be deemed for all purposes to be the By-law required for approving and authorizing and taking of any action authorized therein and thereby or required for the exercise of any powers therein by the Township of North Dundas.
- 4.0** That the Mayor and Members of Council of the Township of North Dundas are hereby authorized and directed to do all things necessary to give effect to the said action of the Township of North Dundas to obtain approvals where required and except as otherwise provided, the Mayor, or in the absence of the Mayor the alternate Head of Council, and the Municipal Clerk, or in the absence of the Municipal Clerk, the Deputy Clerk, are hereby directed to execute all documents necessary on behalf of the Township of North Dundas.

READ and passed in Open Council, signed and sealed this 16th day of June, 2020.

MAYOR

CLERK