

Township of Admaston/Bromley
Second Monthly Meeting
Thursday, May 16th, 2024 @ 7:30 p.m.

AGENDA

1. Call Meeting to Order
2. Moment of Silence
3. Approval of Agenda
4. Disclosure of Pecuniary Interest
5. Minutes
 - [5a Resolution to adopt Minutes of Council Meetings May 2, 2024](#)
6. Delegations and Guests
 - 6a** Welch LLP – Audited Financial Statements
7. **Planning and Economic Development Committee** – Chair Keith Gourley, Committee Member Kevin LeGris
 - None.
8. **Community Service Committee** – Chair Angela Field, Committee Member Brian Hamilton
 - None.
9. **Operations Committee** – Chair Brian Hamilton, All of Council
 - [9a](#) Public Works Monthly Report – April 2024
 - [9b](#) Sand/Salt Shed Report
10. **Waste Management Committee** – Chair Michael Donohue, All of Council
 - None.
11. **Finance and Administration Committee** – Chair Michael Donohue, All of Council
 - 11a** Adopt 2023 Audited Consolidated Financial Statements
 - i. [i\) Admaston/Bromley Library Board](#)
 - ii. [ii\) Douglas Fire Department](#)
 - iii. [iii\) Township of Admaston/Bromley](#)
 - 11b** [Financial Overview April 2024 Report](#)

- i. [April 2024 Financial Overview](#)
 - 11c [Payment Register April 2024](#)
 - 11d [Bromley Historical Society Grant Support Request](#)
 - i). [Bromley Historical Society Request](#)
 - ii) [Draft Letter of Support for BHS Application](#)
 - iii) [Inclusive Communities Grant Guidelines](#)
 - 11e [Insurance Renewal 2024-2025 Report](#)
 - i. i) [Renewal Proposal](#)
- 12. **Protective Services Committee**- Chair Kevin LeGris, Committee Member Angela Field
 - 12a Douglas Fire Committee
 - i. i) [Committee Minutes - April 10](#)
 - ii. ii) [Fire Chief's Report - April](#)
- 13. **County of Renfrew** – Mayor Michael Donohue
 - None.
- 14. **By-Laws**
 - None.
- 15. Old Business
- 16. [15a Action Tracking List](#)
- 16. New Business
- 17. **Closed Session**
 - 17a Renfrew Police Services OPP Detachment Board
 - As per Section 239 2 (b) – personal matters about an identifiable individual, including municipal or local board employees.
 - More specifically to discuss the Community Member Appointments to the Renfrew Police Services OPP Detachment Board.
 - And To approve Closed Session Minutes
- 18. Confirmatory By-Law
 - [18a 2024-31 being a by-law to confirm proceedings of Council Meeting](#)
- 19. Question Period

20. Adjournment

PLEASE NOTE "Submissions received by the public, either orally or in writing may become part of the public record/package".

Council Information

- [Renfrew & Area Chamber of Commerce Breakfast Networking Event](#)

Township of Admaston/Bromley
First Monthly Meeting

Council met for their first monthly meeting on Thursday May 2nd, 2024. Present were Mayor Michael Donohue, Deputy Mayor Brian Hamilton, Councillors Angela Field, Keith Gourley and Kevin LeGris.

Staff Members present were CAO/Clerk Jennifer Charkavi, Treasurer-Deputy CAO/Clerk Kelly Coughlin, Public Works Superintendent Steve Visinski and Finance Clerk Amy Fraser.

Also present was Audio/Video System Specialist Nate MacIsaac and Peter Simcisko from Watson and Associates who attended virtually to present the update to the Asset Management Plan.

Agenda Items 1 and 2 – Call Meeting to Order and Moment Silence

Mayor Donohue called the Meeting to Order at 7:30 pm. A moment of silence followed.

Agenda Item 3 – Approval of Agenda

Resolution No. 01/05/24

Moved by Kevin LeGris, seconded by Angela Field.

BE IT RESOLVED that Council approve the agenda of May 2, 2024, Regular Council Meeting.

Carried

Agenda Item 4 – Disclosure of Pecuniary Interest

None.

Agenda Item 5 – Minutes

5a Resolution to adopt Minutes of Council Meeting – April 18, 2024

Resolution No. 02/05/24

Moved by Kevin LeGris, seconded by Angela Field.

BE IT RESOLVED that Council adopt the following Meeting Minutes:

- April 18, 2024, Regular Council Meeting

Carried

Agenda Item 6 – Delegations and Guests

None.

Agenda Item 7 – Planning and Economic Development Committee – Chair Keith Gourley, Committee Member Kevin LeGris

7a AMP 3.0 – Memorandum work completed to finalize the 2022 Asset Management Plan – Watson & Associates

Peter Simcisko presented the memorandum to Council and presented a power point presentation to explain the memo. Questions were asked that revolved around the costs associated with the rehabilitation of a road versus the complete reconstruction of a road and why do we show the complete reconstruction. Questions were also asked concerning the amount of reserves to be budgeted for going forward for current replacement costs. Discussion was had on the importance of maintaining the Asset Management Plan for the future.

Resolution No. 03/05/24

Moved by Keith Gourley, seconded by Brian Hamilton

WHEREAS Ontario Regulation 588/17 requires that every municipality in Ontario shall prepare an Asset Management Plan;

AND WHEREAS The Township of Admaston/Bromley was not satisfied with their Asset Management Plan which was received on August 18, 2022 at a Finance & Administration Committee meeting; and which was submitted to the Ministry of Infrastructure as required by legislation in August 2022;

AND WHEREAS the Township applied to the Municipal Financial Officers' Association (MFOA) AMP it Up 3.0 Program to have their Asset Management Plan reviewed and revised;

THEREFOR BE IT RESOLVED that Admaston/Bromley Council receive the Memorandum completed by Watson & Associates Economists Ltd. (Watson) to be incorporated into the Township of Admaston/Bromley's Asset Management Plan;

AND THEREFOR BE IT FURTHER RESOLVED that Admaston/Bromley Council adopt the 2022 Asset Management Plan with the incorporation of the Memorandum from Watson dated April 9, 2024.

Carried

7b OMPF – Second Quarter Payment Notice

Resolution No. 04/05/24

Moved by Keith Gourley, seconded by Brian Hamilton

BE IT RESOLVED that Admaston/Bromley Council receive the communication from the Ministry of Finance concerning the second quarterly payment of our 2024 Ontario Municipal Partnership Fund (OMPF) allocation.

Carried

7c Municipal Provincial Assessment Corporation (MPAC)

Resolution No. 05/05/24

Moved by Keith Gourley, seconded by Brian Hamilton

BE IT RESOLVED that Admaston/Bromley Council receive the following reports from Municipal Provincial Assessment Corporation (MPAC):

- 2023 Annual Report
- 2023 Performance Report
- 2023 Financial Report

Carried

7d 2024 Final Tax Rates Report

Discussion was had on the average assessment for the township.

Resolution No. 06/05/24

Moved by Keith Gourley, seconded by Brian Hamilton

BE IT RESOLVED THAT Council adopt By-Law 2024-29, being a by-law to provide for the Adoption of the 2024 Tax Rates and to further provide for penalty and interest in default of payment thereof for 2024.

Carried

Agenda Item 8 – Community Service Committee – Chair Angela Field, Committee Member Brian Hamilton

8a Building & Sewage Report – January – March 2024

Resolution No. 07/05/24

Moved by Keith Gourley, seconded by Brian Hamilton

BE IT RESOLVED that Council accepts the Building and Sewage report as information.

Carried

Agenda Item 9 – Operations Committee – Chair Brian Hamilton, All of Council

9a Douglas Recreation Committee Minutes – February 2024

Resolution No. 08/05/24

Moved by Angela Field, seconded by Kevin LeGris.

BE IT RESOLVED THAT Council receive the minutes from the Douglas Recreation Committee meeting held February 21, 2024.

Carried

Agenda Item 10 – Waste Management Committee – Chair Michael Donohue, All of Council

10a Granular “M” Tender PW-2024-02 Report

Resolution No. 09/05/24

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT Council award Thomas Cavanagh Construction Limited tender number PW-2024-02 to Supply & Haul of Granular “M” for 2024.

Carried

10b Supply, Haul & Stockpile Winter Sand Tender PW-2024-03 Report

Resolution No. 10/05/24

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT Council award Barr’s Sand & Gravel tender number PW-2024-03 to Supply, Haul & Stockpile Winter sand for 2024.

Carried

10c Surface Treatment Tender PW-2024-04 Report

Resolution No. 11/05/24

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT Council award Miller Paving Limited Tender Number PW-2024-04 Surface Treatment – Various Locations 2024.

Carried

10d Roadway Condition Assessment Contract (Street Scan) Report

Staff were asked if this was a sole source as per the Procurement By-Law. Staff answered that yes, there are not many companies that provide this service and the

Township had purchased the software a few years ago thus they have all of our existing information.

Resolution No. 12/05/24

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT Council award the Roadway Condition Assessment Contract to StreetScan & Streetlogix in the amount of \$35,924.00 plus non-refundable HST;

AND BE IT RESOLVED THAT this award falls under the Procurement By-Law as a Single Source and a Sole Source purchase due to the fact that the Township has StreetScan software and StreetScan participates in the LAS Program;

AND FURTHER THAT this project be financed through the Ontario Community Infrastructure Fund (OCIF).

Carried

10e 1-ton truck Tender PW-2024-01 report

Discussion was had on what trucks are coming due. Staff replied that this truck was to be replaced in 2023 and another was put on hold until 2025.

Resolution No. 13/05/24

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT Council authorize staff to proceed with the purchase of a 1-ton truck and plow from Mack Mackenzie Motors Limited at an upset limit of \$94,688.25 including refundable HST;

AND FURTHER THAT Council direct staff to withdraw any funding shortfall from the Roads Vehicle & Equipment Reserve.

Carried

Agenda Item 11 – Finance and Administration Committee – Chair Michael Donohue, All of Council

11a Osceola Landfill Expansion Update Report

Resolution No. 14/05/24

Moved by Kevin LeGris, seconded by Angela Field.

BE IT RESOLVED THAT Admaston/Bromley Council receive the report – Osceola Landfill Expansion Update May 2, 2024, as information;

AND BE IT RESOLVED THAT Admaston/Bromley Council recommend that staff and our Consultant Cambium make the Commitments committed in the report a priority to complete the Consultation Process in order to receive the Expansion (ECA) for the Osceola Landfill.

Carried

11b Osceola Contract – Coverage Operations

Council recognized the many years that Brian Dedo has worked for the Township at the Osceola Landfill and the great job that he does.

Resolution No. 15/05/24

Moved by Kevin LeGris, seconded by Angela Field.

BE IT RESOLVED THAT Council approve the changes to the Osceola Landfill contract with Brian Dedo;

AND BE IT RESOLVED THAT Council adopt By-Law 2024-28, being a by-law to authorize the Mayor and Clerk to execute a contract with Brian Dedo with respect to the covering, levelling and compaction of refuse at the Osceola Landfill Site.

Carried

Agenda Item 12 – Protective Services Committee – Chair Kevin LeGris, Committee Member Angela Field

None.

Agenda Item 13 – County of Renfrew – Mayor Michael Donohue

13a County Council Summary Report – April 2024

Resolution No. 16/05/24

Moved by Kevin LeGris, seconded by Angela Field.

BE IT RESOLVED THAT Council receive the County of Renfrew Council Summary Report for April 2024.

Carried

Agenda Item 14 – By-Laws

Resolution No. 17/05/24

Moved by Angela Field, seconded by Kevin LeGris.

BE IT RESOLVED THAT Council adopt the following By-Laws:

- 2024-28 – Osceola Landfill Contract
- 2024-29 – 2024 Final Tax Rates

Carried

Agenda Item 15 – Old Business

15a Action Tracking List

Resolution No. 18/05/24

Moved by Angela Field, seconded by Kevin LeGris

BE IT RESOLVED THAT Admaston/Bromley Council receive the Action Tracking List as information;

Carried

Agenda Item 16 – New Business

None.

Agenda Item 17 – Closed Session

None.

Agenda Item 18 – Confirmatory By-Law

18a 2024-30 being a by-law to confirm proceedings of Council Meeting

Resolution No. 19/05/24

Moved by Angela Field, seconded by Kevin LeGris

BE IT RESOLVED that By-law 2024-30, being a By-law to Confirm the Proceedings of the Council of the Township of Admaston/Bromley at the meeting held May 2, 2024, be now numbered, deemed read three times and passed.

Carried

Agenda Item 19 – Question Period

None.

Agenda Item 20 – Adjournment

Resolution No. 20/05/24

Moved by Angela Field, seconded by Kevin LeGris

BE IT RESOLVED that the Thursday May 2, 2024, Township of Admaston/Bromley Council meeting be adjourned at 9:01pm

Carried

Mayor

CAO/Clerk

**Township of Admaston/Bromley
477 Stone Road, R.R. #2
Renfrew, ON
K7V 3Z5**

E-Mail Address – info@admastonbromley.com

**613-432-2885 Stone Road Office
613-432-4052 Fax**

**613-432-3175 Stone Road Garage
613-646-7918 Cobden Road Garage**

REPORT

Date: May 16th 2024
To: Council
From: Steve Visinski
Re: Public Works April 2024 Report

On a monthly basis the Public Works Superintendent prepares a report to Council with information on road maintenance, remediation works and current and upcoming projects within the Township which occurred during the month. This report is for the month of April.

Township

Recycling for the township was picked up as usual, weekly from the Stone Road Transfer site and every three weeks at the Douglas Transfer Site by the contractor. The recycling at the Osceola Landfill is normally picked up once per month by the contractor or on a need be basis. The Hazardous Waste depot in the Town of Renfrew is now open and accepting Hazardous Waste materials from ratepayers.

Staff complete and document Bi-Weekly Road inspections to ensure roads are meeting the Minimum Maintenance Standards. 911 signs have been measured and installed as per requests.

There was one special weather event in April consisting of 15cm of snow.

Current Projects

- Cold patching continues as needed.
- Grading of gravel roads.
- Maintenance of equipment is ongoing.
- Moving of material at the Oceaola Landfill for refuse covering is being completed.
- Ditching is various locations are underway.
- A number of roads signs have been replaced after being stolen and reported to the OPP.

- Intersection sweeping has been completed except the Town of Douglas that will be completed by a contractor.
- One employee attended T.J. Mahony school in Guelph (Roads Maintenance Section)

Upcoming Events

- Maintenance of Equipment will continue.
- Cold patching will continue as needed.
- Grading will continue weather permitting.
- Ditching operations will continue in various locations.
- Preparation for Culvert replacement will begin as per Capital Projects.
- Training on Book 7 will take place for employees.
- Grader training provided by Brandt Tractor will take place.
- Scales at the Osceola Landfill need repairs and are awaiting parts.

Recommendation for Council:

BE IT RESOLVED THAT the Council receive the Public Works April 2024 Report as information.

Township of Admaston/Bromley

477 Stone Road, R.R. #2

Renfrew, ON

K7V 3Z5

E-Mail Address – info@admastonbromley.com

**613-432-2885 Stone Road Office
613-432-4052 Fax**

**613-432-3175 Stone Road Garage
613-646-7918 Cobden Road Garage**

REPORT

Date: May 16, 2024
To: Council
From: Steve Visinski
Re: Cobden Road Sand Shed

Background:

Going back to March 21st Council meeting Council approved staff to proceed with the proposed rectangle style sand/salt shed to be priced through LAS Canoe Procurement Program for the complete installation of foundation walls, steel structure and tarp style roof.

The Operations Committee discussed the sand shed at their May 16, 2024 Committee meeting.

Discussion:

There are two companies that belong to the LAS program that supply this style of building, Clear Span and Calhoun Super Structures Ltd. Staff received quotes from both companies keeping in mind these quotes are for the purchase of the steel structure and tarp roof only. Foundation and installation work unfortunately are not part of the LAS program.

Clear Span quoted \$160,389.00 (USD) + applicable taxes and does not offer any certified installers in this area, as such there would be no warranty. This would require sourcing an engineer, a separate RFP, to create specialized drawings and plans for the foundation work that would need to be provided to the Township in order to issue an RFP for contractors to complete the installation.

Calhoun's quote was \$115,088.30. (CAN) + applicable taxes. Calhoun had offered a 5% discount in the Month of March and after receiving our pricing through LAS we actually received a 10% discount. This quote stipulates that it must be installed by a certified installer similar to Clear Span, to meet warranty requirements, however there is a certified installer in our area. The certified installer is Wren Construction.

Staff reached out to Wren Construction for a quote to install the building. The quote received includes complete Foundation design, engineering, all concrete with rebar and total construction installation including labour at \$250,000.00 + applicable taxes.

Staff investigated costs for the Clear Span building and we would require engineered drawings, estimates ranged from \$10,000 to \$40,000. Staff also investigated concrete costs and rebar and the approximate cost were \$200,000.00. This does not yet include costs needed for equipment rental, installation of walls and tarp and labour for the Clear Span build. Staff are not recommending this company as there are no certified installers available to us and as such the building would not be warrantied.

Staff are recommending that Wren Construction be the contractor chosen to complete the project and feel they are very well qualified for this project as they have installed many similar structures for Municipalities and organizations. In addition, this will provide the Township with a full 25-year warranty for the building. This would be a total of \$365,088.30 + applicable taxes.

Once completed the project will still require asphalt for the floor of the building.

Financial Implications:

As per budget.

People Consulted:

CAO/Clerk

Treasurer-Deputy CAO/Clerk

LAS (Sarah Hubble-Client Relations Manager)

Kevin Mooder (JP2J)

Recommendation for Council:

BE IT RESOLVED THAT Council approve the purchase of a rectangle style sand/salt shed through LAS Canoe Procurement Program for \$115,088.30 + applicable taxes from Calhoun Super Structures Ltd;

AND BE IT FURTHER RESOLVED THAT Council approve Wren Construction as the certified installer for the complete installation of the foundation walls, steel structure and tarp style roof for \$250,000.00 + applicable taxes.

INDEPENDENT AUDITOR'S REPORT

To the Directors of the

ADMASTON/BROMLEY PUBLIC LIBRARY*Qualified Opinion*

We have audited the financial statements of the **ADMASTON/BROMLEY PUBLIC LIBRARY** (the Library), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, change 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2023 and the results of its operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Library derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Library. Our audit opinion on the financial statements for the year ended December 31, 2022 was qualified because of the possible effects of this limitation in scope. Therefore we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2023 and 2022, current assets as at December 31, 2023 and 2022, and net assets as at January 1 and December 31 for both the 2023 and 2022 years. Our audit opinion on the financial statements for the year ended December 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

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 Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 qualified audit opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Library'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 Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library'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 Library'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 Library'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 Library 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

Pembroke, Ontario
May 14, 2024

ADMASTON/BROMLEY PUBLIC LIBRARY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023

DRAFT

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ <u>6,601</u>	\$ <u>9,668</u>
LIABILITIES		
Accounts payable and accrued liabilities	5,196	1,533
Due to Township	<u>1,013</u>	<u>2,349</u>
	<u>6,209</u>	<u>3,882</u>
NET FINANCIAL ASSETS	<u>392</u>	<u>5,786</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	<u>646</u>	<u>558</u>
ACCUMULATED SURPLUS	\$ <u>1,038</u>	\$ <u>6,344</u>

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

DRAFT

ADMASTON/BROMLEY PUBLIC LIBRARY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
REVENUE			
Municipal grants	\$ 24,402	\$ 24,402	\$ 22,252
Provincial grants	5,518	7,375	7,182
Donations and fundraising	6,065	6,805	9,879
Fines	200	355	372
Interest earned	60	340	316
Other grants	1,000	3,812	-
	<u>37,245</u>	<u>43,089</u>	<u>40,001</u>
EXPENSES			
Salaries, wages and employee benefits	25,000	26,288	18,470
Books and DVDs	6,500	8,034	8,585
Operating system maintenance	3,850	3,100	5,929
Repairs and maintenance	-	-	164
Office and miscellaneous	750	4,978	2,502
Special programs	2,000	3,570	2,878
Telephone and internet	2,450	2,425	2,375
	<u>40,550</u>	<u>48,395</u>	<u>40,903</u>
EXCESS OF EXPENSES OVER REVENUE	(3,305)	(5,306)	(902)
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	<u>6,344</u>	<u>6,344</u>	<u>7,246</u>
ACCUMULATED SURPLUS AT END OF YEAR	<u>\$ 3,039</u>	<u>\$ 1,038</u>	<u>\$ 6,344</u>

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

DRAFT

ADMASTON/BROMLEY PUBLIC LIBRARY
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
EXCESS OF EXPENSES OVER REVENUE	\$ (3,305)	\$ (5,306)	\$ (902)
Change in level of prepaid expenses	_____ -	_____ (88)	_____ (63)
DECREASE IN NET FINANCIAL ASSETS	(3,305)	(5,394)	(965)
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	_____ 5,786	_____ 5,786	_____ 6,751
NET FINANCIAL ASSETS AT END OF YEAR	\$ <u>2,481</u>	\$ <u>392</u>	\$ <u>5,786</u>

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

**ADMASTON/BROMLEY PUBLIC LIBRARY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

DRAFT

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Excess of expenses over revenue	\$ (5,306)	\$ (902)
Non-cash items included in excess of expenses over revenue:		
Accounts payable and accrued liabilities	3,663	473
Due to Township	(1,336)	(138)
Prepaid expenses	(88)	(63)
	(3,067)	(630)
 DECREASE IN CASH	 (3,067)	 (630)
 CASH AT BEGINNING OF YEAR	 <u>9,668</u>	 <u>10,298</u>
 CASH AT END OF YEAR	 <u>\$ 6,601</u>	 <u>\$ 9,668</u>

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

ADMASTON/BROMLEY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

The Admaston/Bromley Public Library is a Board of the Township of Admaston/Bromley organized to interact with the community and to provide services and programs that focus on the recreational, educational and cultural needs of the community.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the Board are as follows:

Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Revenue recognition

Interest revenue is recognized as it is earned. Other grants and donations and fundraising revenue are recognized when the related expenses are incurred, services performed or the tangible capital assets are acquired. Fines and user fees and service charges are recognized when received.

ADMASTON/BROMLEY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions, are based on management's best information and judgement. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

NOTE 2 RELATED PARTY TRANSACTIONS

Township of Admaston/Bromley

The Library is a Board of the Township of Admaston/Bromley. During the year the Township transferred \$23,750 (2022 - \$21,600) to the Library for operating purposes.

NOTE 3 FINANCIAL INSTRUMENTS

The Library's financial instruments consist of cash, accounts payable and accrued liabilities, and due to Township.

Risk

There have been no changes in risk from the prior year and as a result, it is management's opinion that the Library is not exposed to significant interest, liquidity, currency, market or credit risks arising from its financial instruments.

Fair market value

The fair value of the Library's financial instruments approximates their carrying value due to their short term nature.

NOTE 4 BUDGET FIGURES

Budget figures reported on the Statement of Operations and the Statement of Change in Net Financial Assets are based on the 2023 operating budget as approved by the Board on February 28, 2023.

DRAFT**INDEPENDENT AUDITOR'S REPORT**

To the Committee Members of the

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT***Opinion*

We have audited the financial statements of the Douglas Fire Department (the Fire Department), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and change in net financial (debt) 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 Fire Department as at December 31, 2023 and the results of its operations, change in net financial (debt) assets and 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 Fire Department in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Fire Department'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 Fire Department or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fire Department'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 Fire Department'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 Fire Department'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 Fire Department 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

Pembroke, Ontario
May 16, 2024

DRAFT

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash	\$ 33,115	\$ 28,988
Accounts receivable	23,593	11,214
Due from Township	-	21,181
	<u>56,708</u>	<u>61,383</u>
LIABILITIES		
Due to Township	36,461	-
Accounts payable and accrued liabilities	25,815	16,505
Long-term debt (Note 2)	123,330	-
	<u>185,606</u>	<u>16,505</u>
NET FINANCIAL (DEBT) ASSETS	<u>(128,898)</u>	<u>44,878</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	5,125	4,779
Tangible capital assets (Schedule 1)	461,019	298,067
	<u>466,144</u>	<u>302,846</u>
ACCUMULATED SURPLUS (Note 4)	<u>\$ 337,246</u>	<u>\$ 347,724</u>

(See accompanying notes and schedule)

Welch LLP

An Independent Member of BKR International

DRAFT

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget 2023</u>	<u>Actual 2023</u>	<u>Actual 2022</u>
REVENUE			
Township levies	\$ 264,947	\$ 267,212	\$ 197,520
Fire calls	8,258	7,220	10,285
Provincial and other government transfers	-	19,843	-
Interest	380	1,784	714
Other income	-	210	5,468
Township contribution for fire garage project	-	-	20,511
Township contribution to fire reserve	-	25,000	10,000
	<u>273,585</u>	<u>321,269</u>	<u>244,498</u>
EXPENSES			
Wages and benefits	122,430	155,098	110,791
Gas, oil and repairs	19,800	25,253	7,611
Heat and hydro	13,500	11,382	11,555
Insurance	17,920	15,029	14,302
Licenses and certifications	5,520	2,050	536
Maintenance and repairs	69,300	68,759	43,273
Office and sundry	6,165	21,012	959
Prevention	5,100	4,513	7,394
Supplies	1,100	377	493
Telephone and dispatch service	7,750	5,499	7,044
Amortization of tangible capital assets	-	22,775	22,270
	<u>268,585</u>	<u>331,747</u>	<u>226,228</u>
EXCESS OF REVENUE OVER EXPENSES	5,000	(10,478)	18,270
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	<u>347,724</u>	<u>347,724</u>	<u>329,454</u>
ACCUMULATED SURPLUS AT END OF YEAR	<u>\$ 352,724</u>	<u>\$ 337,246</u>	<u>\$ 347,724</u>

(See accompanying notes and schedule)

Welch LLP

An Independent Member of BKR International

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
STATEMENT OF CHANGE IN NET FINANCIAL (DEBT) ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023**

DRAFT

	Budget 2023	Actual 2023	Actual 2022
EXCESS OF REVENUE OVER EXPENSES	\$ 5,000	\$ (10,478)	\$ 18,270
Acquisition of tangible capital assets	(39,200)	(185,727)	(5,038)
Amortization of tangible capital assets	-	22,775	22,270
Construction in progress	-	-	(20,511)
	(39,200)	(162,952)	(3,279)
Acquisition of prepaid expenses	-	(346)	(36)
CHANGE IN NET FINANCIAL (DEBT) ASSETS	(34,200)	(173,776)	14,955
NET FINANCIAL (DEBT) ASSETS AT BEGINNING OF YEAR	44,878	44,878	29,923
NET FINANCIAL (DEBT) ASSETS AT END OF YEAR	\$ 10,678	\$ (128,898)	\$ 44,878

(See accompanying notes and schedule)

Welch LLP

An Independent Member of BKR International

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

DRAFT

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ (10,478)	\$ 18,270
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	<u>22,775</u>	<u>22,270</u>
	12,297	40,540
Change in the level of:		
Accounts receivable	(12,379)	(2,874)
Due from Township	57,642	(8,841)
Prepaid expenses	(346)	(36)
Accounts payable and accrued liabilities	<u>9,310</u>	<u>(9,968)</u>
	<u>66,524</u>	<u>18,821</u>
CASH FLOWS FROM (USED IN) CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(185,727)	(5,038)
Construction in progress	<u>-</u>	<u>(20,511)</u>
	<u>(185,727)</u>	<u>(25,549)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	159,537	-
Repayment of long-term debt	<u>(36,207)</u>	<u>-</u>
	<u>123,330</u>	<u>-</u>
NET CHANGE IN CASH	4,127	(6,728)
CASH AT BEGINNING OF YEAR	<u>28,988</u>	<u>35,716</u>
CASH AT END OF YEAR	<u>\$ 33,115</u>	<u>\$ 28,988</u>

(See accompanying notes and schedule)

Welch LLP

An Independent Member of BKR International

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023**

SCHEDULE 1

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2023</u>	<u>2022</u>
COST						
Balance, beginning of year	\$ 13,151	\$ 57,350	\$ 628,407	\$ 260,261	\$ 959,169	\$ 954,131
Acquisition of tangible capital assets	-	16,160	-	169,567	185,727	5,038
Construction in progress	-	20,511	-	-	20,511	20,511
Disposal of tangible capital assets	-	-	-	(99,000)	(99,000)	-
	<u>13,151</u>	<u>94,021</u>	<u>628,407</u>	<u>330,828</u>	<u>1,066,407</u>	<u>979,680</u>
ACCUMULATED AMORTIZATION						
Balance, beginning of year	-	20,646	443,789	217,178	681,613	659,343
Annual amortization	-	1,148	16,513	5,114	22,775	22,270
Accumulated amortization of assets disposed	-	-	-	(99,000)	(99,000)	-
	<u>-</u>	<u>21,794</u>	<u>460,302</u>	<u>123,292</u>	<u>605,388</u>	<u>681,613</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 13,151</u>	<u>\$ 72,227</u>	<u>\$ 168,105</u>	<u>\$ 207,536</u>	<u>\$ 461,019</u>	<u>\$ 298,067</u>
2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 13,151</u>	<u>\$ 57,215</u>	<u>\$ 184,618</u>	<u>\$ 43,083</u>	<u>\$ 298,067</u>	

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

The Douglas Fire Department is a Board of the Corporation of the Township of Admaston/Bromley organized to provide emergency fire services to residents of the Township.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired and collection is reasonably assured.

Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Significant estimates and assumptions which include the estimated useful life of tangible capital assets and based on management's information and judgments. Actual results could differ from those estimates.

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023**

DRAFT

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Buildings	50
Machinery and equipment	5 - 20
Vehicles	5 - 20

Annual amortization is charged in the year following acquisition and the year of disposal. Assets under construction are not amortized until the asset is in service.

ii) Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

Contributed services

A substantial number of volunteers contribute a significant amount of their time each year. Some other services are also contributed to the Board. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

NOTE 2 LONG-TERM DEBT

Long-term debt consists of a capital lease, due 2028 payable in annual installments of \$36,207 including interest at 6.75% per annum.

Payments on existing debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 27,879	\$ 8,328	\$ 36,207
2025	29,762	6,445	36,207
2026	31,772	4,435	36,207
2027	33,917	2,290	36,207
	\$ 123,330	\$ 21,498	\$ 144,828

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 3 EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2023</u>	<u>2022</u>
Tangible capital assets, cost (Schedule 1)	\$ 1,066,407	\$ 979,680
Accumulated amortization, cost (Schedule 1)	(605,388)	(681,613)
Long-term debt (Note 2)	<u>(123,330)</u>	<u>-</u>
	<u>\$ 337,689</u>	<u>\$ 298,067</u>

NOTE 4 ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	<u>2023</u>	<u>2022</u>
General (deficit) surplus	\$ (46,099)	\$ 19,770
Internally restricted reserves	45,656	29,887
Equity in tangible capital assets (Note 3)	<u>337,689</u>	<u>298,067</u>
	<u>\$ 337,246</u>	<u>\$ 347,724</u>

NOTE 5 FINANCIAL INSTRUMENTS

The Fire Department's financial instruments consist of cash, accounts receivable, due from/to Township, accounts payable and accrued liabilities and long-term debt.

Risk

There have been no changes in risk from the prior year and as a result, it is management's opinion that the Fire Department is not exposed to significant interest, liquidity, currency, market or credit risks arising from its financial instruments.

Fair market value

The fair value of the Fire Department's financial instruments approximates their carrying value due to their short term nature.

NOTE 6 BUDGET FIGURES

Budget figures reported on the statement of operations and the statement of change in net financial (debt) assets are based on 2023 operating and capital budgets as approved by Council on June 1, 2023 (By-law 2023-24).

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the
CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of Admaston/Bromley (the Township), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and change in net financial debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2023 and the results of its consolidated operations, change in net financial debt and 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 Consolidated Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Pembroke, Ontario
May 16, 2024

DRAFT

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash	\$ 950,965	\$ 860,549
Taxes receivable (Note 3)	214,121	222,025
Accounts receivable	<u>385,462</u>	<u>549,680</u>
	<u>1,550,548</u>	<u>1,632,254</u>
LIABILITIES		
Accounts payable and accrued liabilities	416,137	318,119
Deferred revenue - general	48,415	48,415
Deferred revenue - obligatory (Note 4)	436,696	300,482
Asset retirement obligation (Note 5)	352,128	334,788
Long-term debt (Note 6)	<u>2,902,498</u>	<u>2,503,395</u>
	<u>4,155,874</u>	<u>3,505,199</u>
NET FINANCIAL DEBT	<u>(2,605,326)</u>	<u>(1,872,945)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	13,738,876	14,033,259
Inventory for consumption	56,994	68,548
Prepaid expenses	<u>46,928</u>	<u>33,978</u>
	<u>13,842,798</u>	<u>14,135,785</u>
ACCUMULATED SURPLUS (Note 9)	<u>\$ 11,237,472</u>	<u>\$ 12,262,840</u>

(See accompanying notes and schedules)

Welch LLP

An Independent Member of BKR International

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

DRAFT

	<u>Budget</u> <u>2023</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2022</u>
REVENUE			
Property taxation	\$ 2,745,003	\$ 2,712,093	\$ 2,447,488
Payment in lieu of taxes	15,590	13,048	12,510
User and frontage charges	195,008	133,832	143,682
Provincial and other government transfers	1,209,048	1,183,368	1,511,397
Gas tax funding	97,130	-	93,080
Investment income	15,380	55,669	30,228
Penalties and interest	30,060	24,191	27,450
Fees, service charges, donations and miscellaneous	16,965	18,494	20,805
Loss on disposal of tangible capital assets	-	(80,277)	(281,050)
	<u>4,324,184</u>	<u>4,060,418</u>	<u>4,005,590</u>
EXPENSES			
General government	675,515	871,849	714,089
Protection to persons and property	760,938	863,717	752,826
Transportation services	1,470,310	2,795,085	2,580,117
Environmental services	307,006	403,797	322,257
Recreation and cultural services	84,840	98,853	89,073
Planning and development	73,300	52,485	45,838
	<u>3,371,909</u>	<u>5,085,786</u>	<u>4,504,200</u>
EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)	952,275	(1,025,368)	(498,610)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>12,262,840</u>	<u>12,262,840</u>	<u>12,761,450</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 13,215,115</u>	<u>\$ 11,237,472</u>	<u>\$ 12,262,840</u>

(See accompanying notes and schedules)

Welch LLP

An Independent Member of BKR International

DRAFT

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL DEBT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Budget 2023</u>	<u>Actual 2023</u>	<u>Actual 2022</u>
EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)	<u>\$ 952,275</u>	<u>\$ (1,025,368)</u>	<u>\$ (498,610)</u>
Acquisition of tangible capital assets	(1,415,299)	(1,474,204)	(1,604,771)
Proceeds on disposal of tangible capital assets	-	38,467	47,637
Amortization of tangible capital assets	-	1,649,843	1,524,992
Loss on disposal of tangible capital assets	-	80,277	281,050
Acquisition of inventory	-	11,554	(22,293)
Changes in level of prepaid expenses	-	(12,950)	15,456
	<u>(1,415,299)</u>	<u>292,987</u>	<u>242,071</u>
INCREASE IN NET FINANCIAL DEBT	(463,024)	(732,381)	(256,539)
NET FINANCIAL DEBT, BEGINNING OF YEAR	<u>(1,872,945)</u>	<u>(1,872,945)</u>	<u>(1,616,406)</u>
NET FINANCIAL DEBT, END OF YEAR	<u>\$ (2,335,969)</u>	<u>\$ (2,605,326)</u>	<u>\$ (1,872,945)</u>

(See accompanying notes and schedules)

Welch LLP

An Independent Member of BKR International

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023

DRAFT

	<u>2023</u>	<u>2022</u>
CASH FLOWS USED IN OPERATING ACTIVITIES		
Excess of expenses over revenue	\$ (1,025,368)	\$ (498,610)
Non-cash items included in excess of expenses over revenue:		
Amortization of tangible capital assets	1,649,843	1,524,992
Loss on disposal of tangible capital assets	80,277	281,050
Accretion of asset retirement obligation	<u>17,340</u>	<u>16,488</u>
	722,092	1,323,920
Change in the level of:		
Taxes receivable	7,904	(26,659)
Accounts receivable	164,218	(109,442)
Inventory for consumption	11,554	(22,293)
Prepaid expenses	(12,950)	15,456
Accounts payable and accrued liabilities	98,018	(42,087)
Deferred revenue - general	-	(14,432)
Deferred revenue - obligatory	<u>136,214</u>	<u>14,895</u>
	<u>1,127,050</u>	<u>1,139,358</u>
CASH FLOWS FROM (USED IN) CAPITAL ACTIVITIES		
Proceeds from disposal of tangible capital assets	38,467	47,637
Acquisition of tangible capital assets	<u>(1,474,204)</u>	<u>(1,604,771)</u>
	<u>(1,435,737)</u>	<u>(1,557,134)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	620,538	282,400
Repayment of long-term debt	<u>(221,435)</u>	<u>(116,109)</u>
	<u>399,103</u>	<u>166,291</u>
NET CHANGE IN CASH	90,416	(251,485)
CASH, BEGINNING OF YEAR	<u>860,549</u>	<u>1,112,034</u>
CASH, END OF YEAR	<u>\$ 950,965</u>	<u>\$ 860,549</u>

(See accompanying notes and schedules)

Welch LLP

An Independent Member of BKR International

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
YEAR ENDED DECEMBER 31, 2023
SCHEDULE 1

	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Linear Assets</u>	<u>Capital Work in Progress</u>	<u>2023</u>	<u>2022</u>
COST								
Balance, beginning of year	\$ 583,876	\$ 1,254,492	\$ 547,190	\$ 2,917,647	\$ 58,529,836	\$ 87,429	\$ 63,920,470	\$ 64,323,959
Acquisition of tangible capital assets	-	16,160	175,363	549,781	720,964	-	1,462,268	1,604,771
Disposal of tangible capital assets	-	-	(127,104)	(145,800)	(6,839,348)	-	(7,112,252)	(2,008,259)
Construction-in-progress	-	-	-	-	-	11,936	11,936	-
Balance, end of year	<u>583,876</u>	<u>1,270,652</u>	<u>595,449</u>	<u>3,321,628</u>	<u>52,411,452</u>	<u>99,365</u>	<u>58,282,422</u>	<u>63,920,471</u>
ACCUMULATED AMORTIZATION								
Balance, beginning of year	47,226	553,662	415,187	1,456,949	47,414,188	-	49,887,212	50,041,792
Annual amortization	47,226	139,196	21,112	171,125	1,271,184	-	1,649,843	1,524,992
Accumulated amortization on disposal of tangible capital assets	-	-	(127,104)	(88,090)	(6,778,315)	-	(6,993,509)	(1,679,572)
Balance, end of year	<u>94,452</u>	<u>692,858</u>	<u>309,195</u>	<u>1,539,984</u>	<u>41,907,057</u>	<u>-</u>	<u>44,543,546</u>	<u>49,887,212</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 489,424</u>	<u>\$ 577,794</u>	<u>\$ 286,254</u>	<u>\$ 1,781,644</u>	<u>\$ 10,504,395</u>	<u>\$ 99,365</u>	<u>\$ 13,738,876</u>	<u>\$ 14,033,259</u>
2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 536,650</u>	<u>\$ 700,830</u>	<u>\$ 132,003</u>	<u>\$ 1,460,698</u>	<u>\$ 11,115,649</u>	<u>\$ 87,429</u>	<u>\$ 14,033,259</u>	

(See accompanying notes)

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE
YEAR ENDED DECEMBER 31, 2023**

SCHEDULE 2

	<u>General government</u>	<u>Protection to persons and property</u>	<u>Transportation services</u>	<u>Environmental services</u>	<u>Recreation and cultural services</u>	<u>Planning and development</u>	<u>Total</u>
REVENUE							
Property taxation	\$ 2,712,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,712,093
Payment in lieu of taxes	13,048	-	-	-	-	-	13,048
User and frontage charges	5,286	12,141	7,788	27,286	355	80,976	133,832
Provincial and other government transfers	472,771	25,889	572,207	100,662	11,839	-	1,183,368
Investment income	55,669	-	-	-	-	-	55,669
Penalties and interest	24,191	-	-	-	-	-	24,191
Fees, service charges, donations and miscellaneous	11,688	-	-	-	-	6,806	18,494
Loss on disposal of tangible capital assets	-	-	(55,277)	(25,000)	-	-	(80,277)
	<u>3,294,746</u>	<u>38,030</u>	<u>524,718</u>	<u>102,948</u>	<u>12,194</u>	<u>87,782</u>	<u>4,060,418</u>
EXPENSES							
Salaries, wages and benefits	546,973	217,765	452,387	64,569	26,425	-	1,308,119
Materials, supplies and contracted services	177,279	619,455	831,997	273,326	27,703	52,485	1,982,245
Interest expense	740	-	75,075	262	-	-	76,077
Rent and external transfers	6,055	3,722	-	-	42,385	-	52,162
Accretion of asset retirement obligation	-	-	-	17,340	-	-	17,340
	<u>731,047</u>	<u>840,942</u>	<u>1,359,459</u>	<u>355,497</u>	<u>96,513</u>	<u>52,485</u>	<u>3,435,943</u>
NET REVENUE (EXPENSES) BEFORE AMORTIZATION	2,563,699	(802,912)	(834,741)	(252,549)	(84,319)	35,297	624,475
Amortization expense	<u>140,802</u>	<u>22,775</u>	<u>1,435,626</u>	<u>48,300</u>	<u>2,340</u>	<u>-</u>	<u>1,649,843</u>
NET REVENUE (EXPENSES)	<u>\$ 2,422,897</u>	<u>\$ (825,687)</u>	<u>\$ (2,270,367)</u>	<u>\$ (300,849)</u>	<u>\$ (86,659)</u>	<u>\$ 35,297</u>	<u>\$ (1,025,368)</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

The Corporation of the Township of Admaston Bromley is an incorporated municipality in the Province of Ontario. The Township conducts its operations as described by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Township of Admaston Bromley are the representations of management, prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Township are as follows:

Reporting entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Township and include the activities of all committees of Council and the following boards:

Douglas Fire Department
Township of Admaston Bromley Public Library

Inter-organizational transactions and balances have been eliminated in the preparation of these consolidated financial statements.

Basis of accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

Use of estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions which include asset retirement obligations and the estimated useful life of tangible capital assets are based on management's information and judgment. Actual results could differ from those estimates.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Asset retirement obligations (ARO)

PS 3280, Asset Retirement Obligations defines which activities would be included in a liability for retirement of tangible capital asset, establishes when to recognize and how to measure a liability for asset retirement, and provides the related financial statement presentation and disclosure requirements. This new standard has effectively replaced PS 3270, Solid Waste Landfill Closure and Post-Closure Liability. This standard is applicable for fiscal years beginning on or after April 1, 2022.

Asset retirement

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for Council to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, Council reviews the carrying amount of the liability. Council recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. Council continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Inventories for consumption

Inventories for consumption are valued at the lower of cost and net realizable value with cost being determined substantially on a first in, first out basis.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Deferred revenue - obligatory**

Deferred revenue - obligatory consists of funding received with respect to services and expenditures which have yet to be provided and/or incurred. Deferred revenue - obligatory will be recognized as income in the year the related services are provided or expenditures incurred.

Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

Revenue recognition

Revenues from property taxation, payment in lieu of taxes and penalties and interest are recognized in the period in which they are levied and collection is reasonably assured. User charges are recognized as the service is provided and collection is reasonably assured. Frontage charges and government transfers are recognized when the related expenditure is incurred. Revenue from the sale of assets and concessions are recognized at the point of sale. Investment income is recognized as it is earned. Fees, service charges, donations, and miscellaneous are recognized when collection is reasonably assured.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of expenses over revenues, provides the change in net financial debt for the year.

i) **Tangible capital assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Buildings	50
Machinery and equipment	5-20
Vehicles	5-20
Linear assets	10-40

Annual amortization is charged in the year after acquisition and the year of disposal. Assets under construction are not amortized until the asset is in service.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

iii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

NOTE 2 CHANGES IN ACCOUNTING POLICY - ADOPTION OF NEW ACCOUNTING STANDARDS

PS 3450 Financial instruments

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments. Portfolio investments in equity instruments are required to be measured at their fair value as quoted in the active market. All other financial instruments will generally be measured at cost or amortized cost. The Township adopted PS 3450 Financial Instruments beginning September 1, 2022 prospectively.

Given that the Township's financial instruments were already measured at cost or amortized cost and it does not have any portfolio investments, the adoption of this standard does not give rise to any numerical changes in the Township's financial statements. The disclosure requirements arising from this standard have been presented in Note 14.

PS 3280 Asset retirement obligations (ARO)

PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on January 1, 2022 on a modified retroactive basis with prior period restatement.

In the past, the Council has reported its obligations related to its landfill site applying PS 3270 which has been replaced by PS 3280. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded. Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the landfill sites. When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the landfill sites and amortized over the sites' estimated useful life.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 2 CHANGES IN ACCOUNTING POLICY - ADOPTION OF NEW ACCOUNTING STANDARDS - Cont'd

The Council's ongoing efforts to assess new information obtained through regular maintenance of the landfill sites may result in additional asset retirement obligations from better information or from changes to the estimated cost to fulfill the obligation. The measurement of asset retirement obligations is also impacted by activities that occur to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in changes to the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense.

As a result of applying this accounting standard, an ARO of \$352,128 (2022 - \$334,788) was recognized as a liability in the statement of financial position. These obligations represent estimated retirement costs of the landfill sites. Council has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization, amortization expense and accretion expense (for discounted ARO liabilities) for the period January 1, 2023 to December 31, 2023 as a proxy for January 1, 2022 to December 31, 2022 information. The adoption of PS 3280 ARO was applied to the comparative period as follows:

As at December 31, 2022:

	As Previously Reported	Adjustments	As Restated
Statement of Financial Position			
Tangible capital assets including ARO	\$13,891,581	\$ 141,678	\$14,033,259
Provision for landfill closure and post-closure costs	\$ 442,600	\$ (442,600)	\$ -
Asset retirement obligation liability	\$ -	\$ 334,788	\$ 334,788
Accumulated surplus at end of year	\$12,013,350	\$ 249,490	\$12,262,840
Statement of Operations			
Provision for landfill closure and post-closure care costs	\$ 32,600	\$ (32,600)	\$ -
Accretion of asset retirement obligation	\$ -	\$ 16,488	\$ 16,488
Amortization of tangible capital assets	\$ 1,477,766	\$ 47,226	\$ 1,524,992
Total expenses	\$ 4,473,086	\$ 31,114	\$ 4,504,200
Excess of expenses over revenue	\$ (467,496)	\$ (31,114)	\$ (498,610)

NOTE 3 TAXES RECEIVABLE

	2023	2022
Current year taxes	\$ 166,349	\$ 135,552
Prior year taxes	30,136	68,796
Penalties	17,636	17,677
	\$ 214,121	\$ 222,025

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 4 DEFERRED REVENUE - OBLIGATORY

Deferred revenue - obligatory consists of the following:

	<u>2023</u>	<u>2022</u>
Gas tax funding	\$ 129,206	\$ 24,830
Ontario Community Infrastructure Fund (OCIF)	<u>307,490</u>	<u>275,652</u>
	<u>\$ 436,696</u>	<u>\$ 300,482</u>

Continuity of deferred revenue - obligatory is as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 300,482	\$ 285,587
Government funding received - gas tax funding	97,131	93,084
- OCIF	579,201	503,653
Investment income	29,959	11,238
Government funding recognized - gas tax funding	-	(93,080)
- OCIF	<u>(570,077)</u>	<u>(500,000)</u>
Balance, end of year	<u>\$ 436,696</u>	<u>\$ 300,482</u>

NOTE 5 ASSET RETIREMENT OBLIGATION

Landfill

The Township of Admaston/Bromley owns three land fill sites and is legally required to perform closure and post-closure activities upon retirement of these sites. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. A liability for the total obligation, which was incurred when the site started accepting waste, irrespective of volume of waste accepted has been accrued. Council estimates that no obligation is incurred incrementally due to the volume of waste accepted, therefore, no further obligation is being accrued based on volume of waste accepted.

Undiscounted future cash flows expected for the Osceola site are a closure cost in year 2024 of \$50,000 with annual post-closure activities starting in year 2025 of \$17,270 per year, for 15 years to the year 2034. Annual post-closure activities for the Stone Road and Douglas sites are estimated at \$11,370 and \$7,210 respectively and expected to be incurred over the next 10 years to 2034 for the Stone Road site and the next 5 years to 2028 for the Douglas site. All costs are expected to increase at an annual inflation rate of 3.9%.

The estimated total liability of \$352,128 (2022 - \$334,788) is based on the sum of discounted future cash flows for closure and post-closure activities using a discount rate of 5.18% and assuming annual inflation of 3.9%.

	<u>2023</u>	<u>2022</u>
Asset Retirement Obligation Liability		
Balance, beginning of year	\$ 334,788	\$ 318,300
Accretion expense	<u>17,340</u>	<u>16,488</u>
Estimated total liability	<u>\$ 352,128</u>	<u>\$ 334,788</u>

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 6 LONG-TERM DEBT

The terms of the long-term debt and how the principal payments will be recovered are as follows:

	<u>2023</u>	<u>2022</u>
From general taxation, a debenture, due 2025, payable in semi-annual installments of \$25,000 plus interest at 1.00% per annum.	\$ 100,000	\$ 150,000
From general taxation, a debenture, due 2032, payable in semi-annual installments of \$51,390 with interest payable semi-annually at 2.81% per annum.	772,345	851,746
From general taxation, a debenture, due 2042, payable in semi-annual installments of \$52,611 including interest at 3.32% per annum.	1,445,823	1,501,649
From general taxation, a debenture, due 2033, payable in principal semi-annual installments of \$23,050 plus interest at 5.18%.	461,000	-
From general taxation, a capital lease, due 2028 payable in annual installments of \$36,207 including interest at 6.75% per annum.	<u>123,330</u>	<u>-</u>
	<u>\$ 2,902,498</u>	<u>\$ 2,503,395</u>

Payments on existing debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 263,323	\$ 101,207	\$ 364,530
2025	269,447	92,127	361,574
2026	225,828	82,984	308,812
2027	232,480	73,944	306,424
2028	203,207	64,661	267,868
Thereafter	<u>1,708,213</u>	<u>335,339</u>	<u>2,043,552</u>
	<u>\$ 2,902,498</u>	<u>\$ 750,262</u>	<u>\$ 3,652,760</u>

Interest on long-term debt amounted to \$78,034 (2022 - \$61,848). The Township's total cash payments in 2023 were \$295,584 (2022 - \$155,875).

The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

NOTE 7 CONTAMINATED SITES LIABILITIES

The Township has adopted PS3260 Liability for Contaminated Sites. The Township did not identify any financial liabilities in 2023 (2022 - \$ nil) as a result of this standard.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

NOTE 8 EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2023</u>	<u>2022</u>
Tangible capital assets, cost (Schedule 1)	\$ 58,282,422	\$ 63,920,471
Accumulated amortization (Schedule 1)	(44,543,546)	(49,887,212)
Long-term debt (Note 6)	(2,902,498)	(2,503,395)
Long-term debt related to operations	<u>27,000</u>	<u>40,500</u>
	<u>\$ 10,863,378</u>	<u>\$ 11,570,364</u>

NOTE 9 ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	<u>2023</u>	<u>2022</u>
Unrestricted (deficit) surplus		
General	\$ (39,094)	\$ 123,266
Douglas Fire Department	(46,098)	19,770
The Admaston/Bromley Public Library	<u>1,038</u>	<u>6,344</u>
	<u>(84,154)</u>	<u>149,380</u>
Internally restricted reserves	<u>810,376</u>	<u>877,884</u>
Unfinanced asset retirement obligations	<u>(352,128)</u>	<u>(334,788)</u>
Equity in tangible capital assets (Note 8)	<u>10,863,378</u>	<u>11,570,364</u>
	<u>\$ 11,237,472</u>	<u>\$ 12,262,840</u>

NOTE 10 OPERATING LOAN

The operating line of credit is at an interest rate of prime, is secured by a general security agreement and has a limit of \$300,000. The line of credit has a balance of \$NIL (2022 - \$NIL) as at the year end.

NOTE 11 EXPENSES BY OBJECT

The consolidated statement of operations reports expenses for the Township by function. The following is a summary of expenses by object.

	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Salaries, wages and benefits	\$ 1,154,719	\$ 1,308,119	\$ 1,118,314
Material and supplies and contracted services	2,089,468	1,982,245	1,726,844
Interest expense	75,772	76,077	61,848
Transfers and donations	51,950	52,162	55,714
Accretion of asset retirement obligation	-	17,340	16,488
Amortization of tangible capital assets	-	<u>1,649,843</u>	<u>1,524,992</u>
	<u>\$ 3,371,909</u>	<u>\$ 5,085,786</u>	<u>\$ 4,504,200</u>

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 12 OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF RENFREW

During 2023, requisitions were made by school boards and the County of Renfrew requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	<u>School Boards</u>	<u>County of Renfrew</u>
Property taxes	\$ 800,120	\$ 1,474,903
Taxation from other governments	<u>88</u>	<u>4,147</u>
Amount requisitioned	<u>\$ 800,208</u>	<u>\$ 1,479,050</u>

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

NOTE 13 COMMITMENTS

Policing

The municipality has a contract with the Province of Ontario for policing services. The contract cost for 2023 was \$390,977 (2022 - \$391,574).

NOTE 14 FINANCIAL INSTRUMENTS

The Township's financial instruments consist of cash, taxes receivable, accounts receivable, accounts payable and accrued liabilities and long-term debt.

Risk

It is management's opinion that the Township is not exposed to significant interest, market, liquidity, currency or credit risks arising from its financial instruments. The Township is subject to credit risk with respect to taxes and accounts receivable. Credit risk arises from the possibility that taxpayers and entities to which the Township provides services may experience financial difficulty and be unable to fulfill their obligations. It is management's opinion that the large number and diversity of taxpayers and users minimizes credit risk.

Fair market value

Except for the following, the fair value of the Township's financial instruments approximates their carrying value due to their short-term nature. It is not practicable to determine the fair market value of the long-term debt. The terms and conditions of the long-term debt are disclosed in Note 6 to the consolidated financial statements.

NOTE 15 BUDGET FIGURES

Budget figures reported on the consolidated statement of operations and the consolidated statement of change in net financial debt are based on 2023 operating and capital budgets as approved by Council on June 1, 2023 (By-law 2023-24).

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 16 PENSION AGREEMENT

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of permanent members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. OMERS is financed by employer and employee contributions and by investment earnings of the OMERS Fund.

Contributions for current service are recorded as expenses in the year in which they became due.

The Township is required to make current service contributions to OMERS of 9% of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% on pensionable earnings above the amount. Employees are required to make current service contributions of the same amount.

Total current service contributions by the Township to OMERS in 2023 were \$71,796 (2022 - \$46,588). These contributions were matched with identical employee contributions for both years.

At December 31, 2023, OMERS disclosed an actuarial deficit of \$7.571 billion.

NOTE 17 SEGMENTED DISCLOSURES

The Township of Admaston/Bromley provides a range of services to its ratepayers. For each segment as reported in Schedule 2, revenues and expenses represent amounts that are directly attributable to the segment. Amounts not directly attributable to a segment are reported in general government. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

The activities that are included in each functional line of services are as follows:

- General government consists of the Mayor and Council, the Chief Administrative Officer/Clerk and administrative services which include the Treasurer-Deputy CAO/Clerk and finance clerks.
- Protection to persons and property consists of Fire, Police, By-law Enforcement, Animal Control and Building Departments.
- Transportation services include engineering, storm sewer, road and sidewalk construction and maintenance, street lighting and winter control.
- Environmental services consist of solid waste disposal and recycling.
- Recreation and cultural services is comprised primarily of parks services, operation of recreational facilities, library and recreational services.
- Planning and development consists of planning and zoning and economic development.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

DRAFT

NOTE 18 CONTINGENT LIABILITIES

The Municipality is contingently liable for debt with respect to tile drainage loans made by landowners with the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA). The Township collects the loan repayments from the owners and remits them to OMAFRA. The Township does not have any history of default payments on the loans. The total amount outstanding as at December 31, 2023 is \$31,302 (2022 - \$37,118) and is not recorded on the consolidated statement of financial position.

NOTE 19 SUBSEQUENT EVENTS

Subsequent to year end, the Township purchased a parcel of land in preparation for the Osceola landfill expansion.

NOTE 20 COMPARATIVE FIGURES

Comparative figures have been reclassified to reflect the presentation adopted for the current year.

Township of Admaston/Bromley

477 Stone Road, R.R. #2

Renfrew, ON

K7V 3Z5

E-Mail Address – info@admastonbromley.com

**613-432-2885 Stone Road Office
613-432-4052 Fax**

**613-432-3175 Stone Road Garage
613-646-7918 Cobden Road Garage**

REPORT

Date: May 16, 2024
To: Council
From: Kelly Coughlin
Re: April 2024 YTD Financial Overview

Background: n/a

Discussion:

During the month of April notable receipts include:

- 1) OMPF (Ontario Municipal Partnership Fund) in the amount of \$108,500.00.
- 2) Recycling Grant - \$1,817.95
- 3) Building Permit revenues - \$4,900.80
- 4) Tipping Fees - \$1,550.00
- 5) Fire Agreement with North Algona Wilberforce first instalment - \$3,825.00
- 6) Fire calls - \$2,495.64

Financial Implications:

n/a

People Consulted:

Jennifer Charkavi - CAO/Clerk

Recommendation for Council:

BE IT RESOLVED THAT Council accept the April 2024 Year to Date Financial Overview Report (attached) as information as submitted and circulated.

April 2024 Financial Overview

	April YTD	Budget
REVENUE		
Taxation		
Municipal	(2,523,504.41)	(3,462,265.66)
County	(4,094.86)	(1,412,246.71)
School Boards	(2,543.33)	(786,848.91)
Provincial Grants		
OMPF	(217,000.00)	(434,000.00)
OCIF	(164,105.00)	(492,321.00)
Aggregate Resources	(5,689.76)	(35,000.00)
Recycling Grant	(1,817.95)	(59,168.00)
Other provincial grants	(11,179.84)	(149,700.00)
Federal Grants		
Canada Community Building Fund	-	(94,163.00)
Other federal grants	(2,366.67)	(15,100.00)
Fees & Service Charges	(25,446.88)	(97,074.00)
Building Revenue	(36,619.09)	(146,153.05)
Waste Management Revenue	(6,398.50)	(27,050.00)
Fire Revenue	(6,777.94)	(9,810.00)
Long Term Debt Financing	-	(305,740.00)
Revenue from Reserves	-	(205,776.00)
TOTAL REVENUE as of April 30, 2024	(3,007,544.23)	(7,732,416.33)
EXPENDITURES		
Election	-	7,000.00
Administration (incl. blgs)	197,507.99	687,730.46
Other Administrative Costsq	13,175.23	84,200.00
Police & Police Service Board	99,840.31	398,044.00
Emergency Management	201.72	3,000.00
Planning & Zoning	-	(9,250.00)
Economic Development	32,986.43	38,050.00
Council	44,441.04	136,000.69
Building	41,523.51	137,298.11
Fire Department	113,529.52	570,492.19
Public Works	421,253.72	3,039,676.00
Waste Management	207,243.96	341,326.26
Library	29,353.00	29,713.00
Recreation	19,932.77	51,540.00
Transfer to County	361,703.00	1,412,246.71
Transfer to School Boards	200,278.67	786,848.91
TOTAL EXPENDITURES as April 30, 2024	1,782,970.87	7,713,916.33
SURPLUS / (DEFICIT)	1,224,573.36	18,500.00

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
REVENUE		
TAXATION		
Municipal - Taxation	(2,505,136.77)	(3,411,695.66)
Municipal - Supplementaries		(10,000.00)
Total Municipal Taxation	(2,505,136.77)	(3,421,695.66)
COUNTY & SCHOOL BOARDS TAXATION REVENUE		
County		(1,412,246.71)
English - Public		(571,288.66)
English - Separate		(192,119.56)
French - Public		(7,359.82)
French - Separate		(16,080.87)
Total County & School Board Revenue	-	(2,199,095.62)
SUPPLEMENTALS		
County	(6,790.25)	
General Municipal	(12,796.27)	
English - Public	(2,037.34)	
English - Separate	(61.10)	
French - Public		
French - Separate		
Education - Not Directed	(1,781.95)	
Total Supplementals	(23,466.91)	-
WRITE-OFFS		
County	2,695.39	
General Municipal	5,113.89	
English - Public	922.58	
English - Separate		
French - Public		
French - Separate		
Education - Not Directed	414.48	
Total Write-Offs	9,146.34	-
PAYMENTS IN LIEU		
Canada		(740.00)
Ontario		(4,400.00)
Power Dams		(5,000.00)
Municipal Enterprises		(3,200.00)
County		(1,340.00)
MNR - Fire Agreement		(330.00)
Hydro One		(1,560.00)
PIL - County Share		
PIL - English Public		
Total Payments in Lieu	-	(16,570.00)
TOTAL TAXATION	(2,519,457.34)	(5,637,361.28)
PENALTY		
Penalties-Taxes	(10,644.79)	(24,000.00)
Interest - A/R	(40.47)	
Total Penalty	(10,685.26)	(24,000.00)
PROVINCIAL GRANTS		
Ontario Municipal Partnership Fund (OMPF)	(217,000.00)	(434,000.00)

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
OMPF One-Time Funding		
Transfer from Deferred Revenue (OCIF - Formula Component)	(164,105.00)	(492,321.00)
Modernization 2 - Roads Review		
Modernization 3 - Org Review		
ICIP Grant - Fire hall expansion		(80,000.00)
Ontario - One Time Funding		
Livestock Damage Recovery	(1,558.20)	(3,000.00)
Tile Drain		(41,000.00)
Municipal Drain		(5,000.00)
Drains Superintendant Grant		(2,500.00)
R.I.D.E. Grant		(8,700.00)
Police Revenue		(2,500.00)
Interest Income - OCIF Funding	(9,621.64)	(7,000.00)
Aggregate Resources	(5,689.76)	(35,000.00)
Recycling Grant - Landfill	(1,817.95)	(59,168.00)
Total Provincial Grants	(399,792.55)	(1,170,189.00)
FEDERAL GRANTS		
Special Grants		
Student Employment		(9,400.00)
CanadaDay Grant - Recreation		(500.00)
Transfer from Deferred Revenue (Canada Community Building Fund)		(94,163.00)
Interest Income - CCBF Funding	(2,366.67)	(5,200.00)
FCM Asset Management		
ICIP - Northern & Rural Funding		
ICIP COVID - Douglas Fire Garage		
Total Federal Grants	(2,366.67)	(109,263.00)
FEES & SERVICE CHARGES		
Tax Certificates	(650.00)	(3,500.00)
Lottery Licenses	(43.50)	(200.00)
Sale of Maps		(24.00)
Backyard Chicken		(500.00)
Administration Fees - NSF	(2,746.50)	(450.00)
Other Service Charges - Miscellaneous		(1,000.00)
Rental Income - BLCC	(3,106.86)	(8,000.00)
Road Revenue	(154.00)	(1,000.00)
Sale of TCA's		(15,000.00)
Entrance Fees		(1,200.00)
911 Civic Addressing Revenue		(200.00)
Interest Income - Operating Acct	(15,141.02)	(56,000.00)
Gain/Loss on Disposal of Assets		-
Planning & Zoning	(950.00)	(8,000.00)
Consents	(1,800.00)	
Zoning Certificates	(50.00)	
Total Fees & Charges	(24,641.88)	(95,074.00)
OTHER REVENUE		
Dog Licensing	(805.00)	(2,000.00)
Special Occasions		
Revenue-Surplus	-	
Total Other Revenue	(805.00)	(2,000.00)
BUILDING REVENUE		

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Septic Usage Permits	(650.00)	(500.00)
Building Permits	(11,848.15)	(55,000.00)
Sewage Permits	(2,000.00)	(10,000.00)
Horton (60/40)	(22,120.94)	(80,653.05)
Total Building Revenue	(36,619.09)	(146,153.05)
WASTE MANAGEMENT REVENUE		
Tipping Fees-Stone Road Site	(663.50)	(2,000.00)
Tipping Fees-Osceola Site	(5,735.00)	(25,000.00)
Sale of Blue Boxes		(50.00)
Misc Landfill Closure Costs		
Total Waste Management Revenue	(6,398.50)	(27,050.00)
FIRE REVENUE		
Fire Agreement - NAW	(3,825.00)	(7,650.00)
Fire - Investment Income	(417.30)	-
Fire Calls	(2,495.64)	(2,160.00)
Fire - Miscellaneous	(40.00)	-
Fire - MNR Fire Agreement	-	-
Fire - Levy	-	-
Fire - Surplus / Deficit		
Fire Transfer from Reserves	-	-
Total Fire Revenue	(6,777.94)	(9,810.00)
Long Term Debt / Financing		
Capital Lease - SCBA's		
Debenture Proceeds		(305,740.00)
Total Long Term Debt / Financing	-	(305,740.00)
REVENUE FROM RESERVES		
From Working Funds Reserve		
From Capital Reserve		
From CCBF Reserve		(100,097.00)
From OCIF Reserve		(105,679.00)
From Fire Hall Road Survey		
From Main Street Revitalization Reserve		
From Police Service Board Reserve		
From Road Revenue		
From 1x Funding Reserves		
From Modernization Reserve		
From Fire Reserve - Equipment		
From Cannabis Reserve		
From Safe Restart Reserve		
Total Revenue from Reserves	-	(205,776.00)
TOTAL REVENUES	(3,007,544.23)	(7,732,416.33)
EXPENDITURES		
Election		
Election		
Election - Supplies / Postage		
Election - Misc		
Election - Courses & Training		
Election - Advertising		
Election - IT Services		
NEW Transfer to Reserve - Election		7,000.00

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Total Election Expense	-	7,000.00
ADMINISTRATION		
Administraiton Overhead		
Wages - General Admin	104,805.58	367,095.21
Transfer to PW (50% Admin wages)		
ADM - Benefits		123,860.25
Taxable Benefits - General Admin		
Income Tax - General Admin		
CPP - General Admin	6,149.74	
EI - General Admin	2,533.43	
Group Insurance - General Admin	10,946.04	
OMERS - General Admin	10,900.71	
WSIB - General Admin	2,796.54	
EHT - General Admin	2,128.28	
Provisional Pay Review		
ADM - Asset Mngt Coordinator		25,000.00
ADM - Office Supplies	3,411.17	7,000.00
ADM - Computer Supp/ Small Equip/Software		3,700.00
Office Equipment & Furniture		
ADM - Miscellaneous	723.53	2,000.00
Interest		
ADM - Postage	2,411.72	5,000.00
ADM - Photo Copier	1,215.39	2,700.00
ADM - Freight & Delivery Charges		200.00
ADM - Mileage	281.28	4,000.00
ADM - Staff Conventions	3,091.48	7,500.00
ADM - Courses & Training	2,460.57	5,000.00
ADM - Dues & Memberships	4,274.51	6,360.00
ADM - Advertising	213.70	4,000.00
ADM - Clearing Acct		
ADM - Penny Rounding Acct	0.02	
ADM - Public Relations		650.00
ADM - Insurance	5,171.62	15,700.00
ADM - Telephone - Stone Rd	1,308.41	1,800.00
ADM - Fax	448.03	1,200.00
ADM - Cell	20.00	480.00
ADM - Legal - General	712.32	6,000.00
ADM - Audit		27,000.00
Petty Cash		-
ADM - Information Technology	7,511.01	23,205.00
Internet	1,121.42	
Municipal Website	30.48	
ADM - Human Resources		5,100.00
ADM - Accessibility Compliance	(21.86)	1,000.00
ADM - Office Equipment Mtce Contract	1,143.64	5,000.00
ADM - Financial Expense	198.35	1,700.00
Tax Write-Off - Municipal		
Tax Registration Costs	(5.01)	
ADM - Capital	11,020.91	-
PSAB Compliance		
ADM - Trf to Reserves		-
Asset Management Review		
Main Street Revitalization		
Cannabis Study - ICB		
Pub Works Structural Review		

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Structural Review		
Total Administration Overhead	187,003.01	652,250.46
Township Office		
Twp Office - Building Supplies - Stone Road	198.59	1,000.00
Twp Office - Building Maintenance	513.65	1,800.00
Building - Stone Road		
Water Testing - Stone Road	138.32	
Twp Office - Cleaning - Stone Road	2,051.50	5,400.00
Twp Office - Furnace Fuel - Stone Road	712.97	3,500.00
Twp Office - Twp Office - Propane	441.01	2,000.00
Twp Office - Hydro - Stone Road	1,526.44	3,750.00
Twp Office- Contracted Services		200.00
Security System	152.64	
Twp Office - Rentals		-
Total Township Office	5,735.12	17,650.00
Barr Line Community Centre		
BLCC Building Supplies - Barr Line	319.30	250.00
BLCC - Insurance		2,300.00
BLCC - Building Mtce / Repair		750.00
Building - Barr Line	93.19	
Water Testing - Barr Line	130.73	
BLCC - Cleaning	1,449.75	3,230.00
BLCC - Hydro	257.52	2,000.00
BLCC - Telephone		-
BLCC - Furnace Fuel	2,465.90	3,800.00
Building - Capital		
Total Barr Line Community Centre	4,716.39	12,330.00
Osceola Historical Society Building		
OHSB - Building Supplies		250.00
OHSB - Insurance		2,300.00
OHSB - Building Maintenance / Repair		2,500.00
OHSB - Hydro	53.47	450.00
Total Osceola Historical Society Building	53.47	5,500.00
TOTAL ADMINISTRATION COSTS	197,507.99	687,730.46
OTHER ADMINISTRATIVE COSTS		
Health & Safety		
H&S - Supplies		1,000.00
Health and Safety Inspections		
H&S - Mileage		300.00
H&S - Courses & Training		1,700.00
Total Health & Safety	-	3,000.00
Animal & By-law Enforcement		
Animal Control - Canine Control		2,500.00
Animal Control & By-law Enforcement - Printing	220.03	250.00
By-Law Enforcement	4,493.53	5,000.00
Census Taker	-	-
Animal Control - Poundkeeper Fees	-	-
Total Animal Control & By-law Enforcement	4,713.56	7,750.00
Vetrinary Services		
Agriculture Veterinary Unit	709.48	750.00

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Total Veterinary Services	709.48	750.00
Drains & Municipal Drains		
Municipal Drain Maintenance		25,000.00
Tile Drainage	5,285.27	41,000.00
Drainage Superintendent		1,000.00
Municipal Drains - Training	908.72	
Drainage - Postage		100.00
Total Drains & Municipal Drains	6,193.99	67,100.00
Fence Viewers & Livestock Valuer		
Fence Viewers		100.00
Livestock Compensation	1,558.20	5,000.00
Livestock Valuer		500.00
Total Fence Viewers & Livestock Valuer	1,558.20	5,600.00
TOTAL OTHER ADMINISTRATION COSTS	13,175.23	84,200.00
POLICING & POLICE SERVICE BOARD		
Policing		
Police Contract	95,261.48	386,544.00
R.I.D.E. Duty	3,294.23	7,000.00
Total Policing	98,555.71	393,544.00
Police Service Board		
PSB - Wages	141.84	1,200.00
PSB - Benefits		
PSB - Committee Pay	200.00	1,000.00
PSB - Mileage & Expenses	942.76	2,300.00
Total Police Services Board	1,284.60	4,500.00
TOTAL POLICING & POLICE SERVICE BOARD	99,840.31	398,044.00
EMERGENCY MANAGEMENT		
Emergency Mngt - Emergency Equipment / Supplies		1,000.00
Emergency Mngt - Mileage	201.72	300.00
Emergency Mngt - Courses/ Training		1,700.00
Total Emergency Management	201.72	3,000.00
PLANNING & ZONING		
Planning & Zoning - Office Supplies		250.00
Planning & Zoning - Misc Supplies		500.00
Planning & Zoning - Advertising		1,500.00
Planning & Zoning - Professional Fees		7,000.00
Planning & Zoning - Capital		
Planning & Zoning - Trf to Reserves - Planning Reserve	-	-
Total Planning & Zoning	-	9,250.00
ECONOMIC DEVELOPMENT		
Economic Development - Office Supplies		250.00
Economic Development - Mileage		500.00
Economic Development - Advertising		500.00
Economic Development - Professional Services	32,986.43	35,800.00
Economic Development - Public Relations		1,000.00
Total Economic Development	32,986.43	38,050.00
COUNCIL		
Council - Wages	25,004.56	81,264.73

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Council - Benefits		14,035.96
Income Tax - Council		
CPP - Council	1,188.75	
Group Insurance - Council	2,996.98	
EHT - Council	494.55	
Council - Miscellaneous	533.12	1,000.00
Council - Postage		3,250.00
Council - Mileage	827.21	6,000.00
Council - Conventions & Meetings	5,549.71	9,000.00
Council - Public Relations		4,750.00
Awards		
Council - Special Occasions		3,700.00
Council - Insurance		2,200.00
Council - IT Services & Support	1,946.16	3,900.00
Council - Donations & Grants	5,900.00	6,900.00
Council - Capital		-
TOTAL COUNCIL	44,441.04	136,000.69
BUILDING & SEWAGE		
Building - Wages	27,467.65	93,692.34
Septic Wages	75.00	
Building - Benefits		32,565.77
Income Tax - Building		
CPP - Building	1,581.25	
EI - Building	642.66	
Group Insurance - Building	2,804.32	
WSIB - Building	709.00	
EHT - Building	539.25	
OMERS - Building	2,857.04	
Building - Office Supplies	1,203.34	2,100.00
Building - Printing	141.45	400.00
Building - Mileage	282.41	1,000.00
Building - Conventions		3,300.00
Building - Training & Courses	3,095.14	3,500.00
Building - Dues & Memberships	100.00	500.00
Building - Financial Expenses	25.00	
Building - Cell		240.00
TOTAL BUILDING & SEWAGE	41,523.51	137,298.11
FIRE DEPARTMENT		
Fire Overhead Costs		
Fire Wages - Clearing acct		
Fire - Wages	32,169.26	127,141.24
Fire - Benefits		31,537.66
Income Tax		
CPP	96.37	
EI	62.66	
Group Insurance	1,357.88	
WSIB	2,475.12	
EHT	52.57	
Fire - Standby		20,500.00
Fire - Office Supplies	65.07	1,200.00
Fire - Computer Supplies		-
Fire - IT Services		-

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Fire - Misc Supplies		500.00
Fire - Cell Phone		480.00
Fire - Food		1,500.00
Fire - Christmas Dinner		1,500.00
Fire - HST		-
Fire - Health & Safety	1,032.55	
Fire - Postage / Freight/Delivery		2,500.00
Fire - Mileage	904.61	4,000.00
Fire - Courses & Trianing	1,327.97	11,000.00
Fire Fighters Certification Course Costs	1,360.95	
Fire - Prevention	284.92	1,000.00
Fire - Radio Licenses		600.00
Licenses	598.47	
Fire - Radio Pagers / Mtce		4,000.00
Fire - Membership Dues	100.00	150.00
Mutual Aid		
Fire - Uniforms		4,000.00
Clothing		
Fire - Medical Expenses		500.00
Fire - Renfrew Agreement	13,553.00	36,000.00
Fire - Greater Madawaska		4,803.00
Fire - Whitewater Region		8,000.00
Fire - Dispatch		1,125.00
Fire - Call Taking / Alerting		2,200.00
Fire - Fluent MS		1,400.00
Fire - Loan Repayment	41,093.47	41,093.47
Fire - Capital		9,811.82
Douglas Fire Garage Project		
Fire - Douglas Levy Advances		
Fire - Transfer to Reserves - New Fire Hall		-
Fire - Tranfer to Reserves - Vehicles		25,000.00
Total Fire Overhead	96,534.87	341,542.19
Douglas Fire Hall		
Fire Hall - Support Wages		1,600.00
Fire Hall - Building Supplies	573.62	3,000.00
Fire Hall - Building Maintenance		3,700.00
Fire Hall - Insurance	5,125.15	13,100.00
Fire Hall - Telephone	837.38	6,000.00
Fire - Secretary Internet		700.00
Fire Hall - Internet	361.14	
Fire Hall - Supplies	25.70	100.00
Fire Hall - Hydro	496.83	3,000.00
Fire Hall - Oil Furnace	6,387.87	10,500.00
Fire Hall - Propane (generator)		1,500.00
Fire Hall - Capital		80,000.00
Total Douglas Fire Hall Expenses	13,807.69	123,200.00
Fire Equipment		
Fire Equipment - Smalls Tools		13,200.00
Equipment Maintenance	745.47	
Fire Equipment - SCBA's		6,500.00
Fire Equipment - Safety Equipment		16,550.00
Fire Equipment - Equipment Rental		2,000.00
Fire Equipment - Extrication		2,500.00
Fire Equipment - Capital (Equipment NEW)	568.30	35,000.00

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Fire Equipment - SCBA's		
Total Fire Equipment	1,313.77	75,750.00
Dry Hydrants		
Dry Hydrants - Repairs / Maintenance	-	-
Dry Hydrants - Capital		10,000.00
Total Dry Hydrants	-	10,000.00
Fuel	1,212.63	
Vehicle Maintenance	252.74	
	1,465.37	-
Truck 1 - 2009 Freightliner		
Fire Truck 1 - Insurance		1,500.00
Fire Truck 1 - Repairs / Maintenance	407.82	2,000.00
Fire Truck 1 - Clear Diesel Fuel		2,000.00
Total Fire Truck 1 Expenses	407.82	5,500.00
Truck 2 - 1980 GMC		
Fire Truck 2 - Insurance		1,500.00
Fire Truck 2 - Repairs / Maintenance		1,500.00
Fire Truck 2 - Gasoline		1,000.00
Total Fire Truck 2 Expenses	-	4,000.00
Truck T2 - 2008 Dodge Stirling		
Fire Truck T2 - Insurance		1,500.00
Fire Truck T2 - Repairs / Maintenance		2,000.00
Fire Truck T2 - Clear Diesel Fuel		1,500.00
Total Fire Truck T2 Expenses	-	5,000.00
Truck T4 - 1998 Freightliner		
Fire Truck T4 - Insurance		1,500.00
Fire Truck T4 - Repairs / Maintenance		2,500.00
Fire Truck T4 - Clear Diesel Fuel		1,500.00
Total Fire Truck 4 Expenses	-	5,500.00
TOTAL FIRE DEPARTMENT EXPENSES	113,529.52	570,492.19
PUBLIC WORKS DEPARTMENT		
Brushing / Tree Trim		
Brushing / Tree Trim - Wages	13,075.63	13,514.58
Brushing / Tree Trim - Benefits	5,622.48	5,615.00
Brushing / Tree Trim - Materials / Supplies	1,367.77	2,500.00
Brushing / Tree Trim - Equipment		
Total Brushing / Tree Trim	20,065.88	21,629.58
Cold Patch		
Cold Patch - Wages	8,298.59	32,023.68
Cold Patch - Benefits	3,568.39	13,304.00
Cold Patch - Materials/Supplies	3,200.35	25,000.00
Cold Patch - Equipment		
Total Cold Patch	15,067.33	70,327.68
Culvert Maintenance		

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Culvert Maintenance - Wages	170.60	5,582.11
Culvert Maintenance - Benefits	73.36	2,319.00
Culvert Maintenance - Materials/Supplies		6,000.00
Culvert Maintenance - Equipment		
Total Culvert Maintenance	243.96	13,901.11
Ditching		
Ditching - Wages	183.84	9,107.65
Ditching - Benefits	79.05	3,784.00
Ditching - Materials/Supplies		500.00
Ditching - Equipment		
Total Ditching	262.89	13,391.65
Dust Control		
Dust Control - Wages		1,175.18
Dust Control - Benefits		488.00
Dust Control - Materials/Supplies		50,000.00
Dust Control - Equipment		
Total Dust Control	-	51,663.18
Flood Control		
Flood Control - Wages	421.50	2,937.95
Flood Control - Benefits	181.24	1,221.00
Flood Control - Materials / Supplies		500.00
Flood Control - Equipment		
Total Flood Control	602.74	4,658.95
Grading / Scarifying		
Grading/Scarifying - Wages	7,779.54	19,390.48
Grading/Scarifying - Benefits	3,345.20	8,056.00
Grading/Scarifying - Materials/Supplies		10,000.00
Grading / Scarifying - Equipment		
Total Grading / Scarifying	11,124.74	37,446.48
Grass & Weeds		
Grass & Weeds - Wages		5,582.11
Grass & Weeds - Benefits		2,319.00
Grass & Weeds - Materials/Supplies		5,000.00
Grass & Weeds - Equipment		
Total Grass & Weeds	-	12,901.11
Gravel Contract		
Gravel Contract - Wages		4,700.72
Gravel Contract - Benefits		1,953.00
Gravel Contract - Materials/Supplies		130,000.00
Gravel Contract - Equipment		
Total Gravel Contract	-	136,653.72
Patching & Washouts		
Patching & Washouts - Wages	1,378.47	5,288.31
Patching & Washouts - Benefits	592.75	2,197.00
Patching & Washouts - Materials/Supplies		2,000.00
Patching & Washouts - Equipment		
Total Patching & Washouts	1,971.22	9,485.31
Sanding /Salting		

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Sanding/Salting - Wages	12,993.64	24,385.00
Sanding/Salting - Benefits	5,587.26	10,131.00
Sanding/Salting - Materials/Supplies	8,838.05	105,000.00
Sanding / Salting - Equipment		
Total Sanding / Salting	27,418.95	139,516.00
Intersection Signs		
Intersection Signs - Wages	7,002.14	7,051.08
Intersection Signs - Benefits	3,010.95	2,929.00
Intersection Signs - Materials/Supplies	4,254.83	5,000.00
Total Intersection Signs	14,267.92	14,980.08
911 Signs (Civic Signs)		
911 Signs (Civic Signs) - Wages	621.01	1,468.98
911 Signs (Civic Signs) - Benefits	267.04	610.00
911 Signs (Civic Signs) - Materials / Supplies	52.00	1,500.00
Total 911 Signs (Civic Signs)	940.05	3,578.98
Centre Line Marking		
Centre Line Marking - Wages		1,175.18
Centre Line Marking - Benefits		488.00
Centre Line Marking - Materials / Supplies		500.00
Centre Line Marking - Contracted Services		6,000.00
Total Centre Line Marking	-	8,163.18
Guide Rails		
Guide Rails - Wages	110.32	1,468.98
Guide Rails - Benefits	47.44	610.00
Guide Rails - Materials/Supplies	549.51	500.00
Guide Rails - Equipment	-	-
Total Guide Rails	707.27	2,578.98
Snow Plowing		
Snow Plowing - Wages	22,205.16	54,645.91
Snow Plowing - Benefits	9,548.25	22,703.00
Snow Plowing - Misc Supplies	5,676.54	8,000.00
Snow Plowing - Equipment		
Snow Plowing - Contracts		700.00
Total Snow Plowing	37,429.95	86,048.91
Street Lights		
Street Lights-Hydro & Maint.		
Street Lights - Materials / Supplies		5,000.00
Street Lights - Hydro	982.45	5,000.00
Total Street Lights	982.45	10,000.00
Street Maintenance		
Street Maintenance- Wages	4,414.43	2,937.95
Street Maintenance - Benefits	1,898.20	1,221.00
Street Maintenance - Materials/Supplies	1,974.15	2,000.00
Street Maintenance - Contracted Services		7,300.00
Street Maintenance - Equipment		
Total Street Maintenance	8,286.78	13,458.95
Catch Basins		
Catch Basins - Wages	-	-

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Catch Basins - Benefits	-	-
Catch Basins - Materials/Supplies		200.00
Catch Basins - Contracted Services		3,000.00
Total Catch Basins	-	3,200.00
Snow Fence / Culvert Thaw		
Snow Fence/Culvert Thaw - Wages	655.26	1,175.18
Snow Fence/Culvert Thaw - Benefits	281.76	488.00
Snow Fence/Culvert Thaw - Materials		500.00
Total Snow Fence / Culvert Thaw	937.02	2,163.18
Roads Overhead		
Roads OHD - Wages	21,168.52	152,884.61
Supervision		-
Roads OHD - Benefits	9,102.47	31,161.19
Roads OHD - Secretarial Wages and Deductions		-
Roads OHD - Charged to Waste Management		(11,803.59)
Roads OHD - Office Supplies		250.00
Roads OHD - Miscellaneous	217.62	250.00
Financial Expense	25.00	
Munic. Drain Maintenance		
Roads OHD - Conventions		-
Roads OHD - Courses & Training	1,374.00	9,500.00
Roads OHD - Dues & Memberships	1,112.85	1,000.00
Roads OHD - IT / Subscriptions / Technology		6,500.00
Roads OHD - Advertising	518.21	2,500.00
Roads OHD - Insurance		33,800.00
Roads OHD - Cell Phone		1,680.00
Roads OHD - Radio Licenses / Repeater Usage	915.85	6,000.00
Roads OHD - Standby Wages & On Call Phone	6,804.05	18,610.00
Roads OHD - Safety Equipment	360.22	3,500.00
Roads OHD - Safety Boots	438.78	1,750.00
Roads OHD - Medical Expense		110.00
Roads OHD - DZ/AZ License renewals		125.00
Roads OHD - Licensing (Pit/HWIN)	1,183.00	1,500.00
Roads OHD - Loan Principle Repayment		
5 Year Loan IO (By-law# 2020-51)		51,000.00
10 Year Loan IO (By-law# 2022-20)	51,390.49	103,000.00
20 Year Loan IO (By-law #2022-21)	52,610.95	106,000.00
10 Year Loan IO (Grader By-law# 2023-55)		70,000.00
Roads OHD - Capital	661.44	1,183,000.00
Roads OHD - Capital		
Roads OHD - Trf to Reserve - Building		-
Roads OHD - Trf to Reserves - Vehicle		5,000.00
Roads OHD - Trf to Reserves - Equipment		5,000.00
Roads OHD - Trf to Reserve - Aggregate Reserve		35,000.00
Roads OHD - Trf to Reserves - Paved Roads		-
Roads OHD - Trf to Winter Control Contingency Reserve		20,000.00
Flood Expenses not covered by MDRAP		
2019 Spring Flood Event		
COVID-19		
Extraordinary Expense - Insurance		
Total Roads Overhead	147,883.45	1,837,317.21
Stone Road Garage		
Stone Road Garage - Wages		7,344.88

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Stone Road Garage - Benefits		3,051.00
Stone Road Garage - Bldg Supplies		
Stone Road Garage - Equipment Testing		500.00
Stone Road Garage - Building Maintenance/ Repair	5,536.62	15,000.00
Stone Road Garage - Cleaning Services		550.00
Stone Road Garage - Parts & Supplies	788.26	4,000.00
Stone Road Garage - Furnace Fuel	18,587.74	10,000.00
Stone Road Garage - Hydro	175.78	3,000.00
Stone Road Garage - Telephone		1,500.00
Security		
Stone Road Garage - Capital		
Total Stone Road Garage	25,088.40	44,945.88
Bromley Garage		
Bromley Garage - Wages		7,344.88
Bromley Garage - Benefits		3,051.00
Bromley Garage - Parts & Supplies	1,101.28	4,000.00
Bromley Garage - Equipment Testing		200.00
Bromley Garage - Building Mtce / Repair	4,549.77	4,000.00
Bromley Garage - Cleaning Services		550.00
Bromley Garage - Furnace Fuel		10,000.00
Bromley Garage - Hydro	799.73	3,000.00
Bromley Garage - Telephone	361.29	1,500.00
Bromley Garage - Capital		
Total Bromley Garage	6,812.07	33,645.88
Roads - Inspections		
Roads - Inspection - Wages	4,985.25	15,433.84
Roads - Inspection - Benefits		6,093.35
Total Roads - Inspections	4,985.25	21,527.19
V23 - Komastsu Excavator (2007)		
V23 Excavator - Wages	1,562.94	3,525.54
V23 Excavator - Benefits	672.07	1,465.00
V23 Excavator - Insurance		1,000.00
V23 Excavator - Repairs	871.51	5,000.00
V23 Excavator - Colour Diesel	2,186.72	10,000.00
Total V23 - Komastsu Excavator	5,293.24	20,990.54
V28 - Western Star Tandem Plow Truck (2014)		
V28 Tandem - Wages	2,417.86	4,113.13
V28 Tandem - Benefits	1,039.72	1,709.00
V28 Tandem - Insurance		1,000.00
V28 Tandem - Repairs	4,954.15	14,000.00
V28 Tandem - Clear Diesel	5,146.69	18,000.00
V28 Tandem - Licenses	2,989.50	2,989.50
Total V28 - Western Star Tandem Plow Truck (2014)	16,547.92	41,811.63
V29 - Tractor (2014)		
V29 Tractor- Wages	774.35	2,350.36
V29 Tractor- Benefits	332.98	976.00
V29 Tractor - Repairs	381.19	4,000.00
V29 Tractor - Coloured Diesel	246.06	3,000.00
Total - V29 - Tractor (2014)	1,734.58	10,326.36
V30 - Float Trailer (2015)		

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
V30 Float Trailer- Wages	288.60	
V30 Float Trailer- Benefits	124.10	
V30 Float Trailer - Repairs		
V30 Float Trailer - Coloured Diesel		
Total - V30 Float Trailer (2015)	412.70	-
V31 - Volvo Grader (2011)		
V31 Grader - Wages	1,381.99	1,175.18
V31 Grader - Benefits	594.27	488.00
V31 Grader - Insurance		1,000.00
V31 Grader - Repairs	1,853.04	18,000.00
V31 Grader - Colour Diesel	5,157.17	15,500.00
Total - V31 - Volvo Grader (2011)	8,986.47	36,163.18
V33 - Western Star Tandem Plow Truck (2016)		
V33 Tandem - Wages	1,191.16	2,937.95
V33 Tandem - Benefits	512.21	1,221.00
V33 Tandem - Insurance		1,000.00
V33 Tandem - Repairs	2,619.74	15,000.00
V33 Tandem - Clear Diesel	4,374.07	20,000.00
V33 Tandem - Licenses	2,176.00	1,917.50
Total - V33 - Western Star Tandem Plow Truck (2016)	10,873.18	42,076.45
V34 - Chev 3/4 ton (2018)		
V34 Chev 3/4 Ton - Wages	1,904.62	2,350.36
V34 Chev 3/4 ton - Benefits	818.99	976.00
V34 Chev 3/4 ton - Insurance		600.00
V34 3/4 Ton Chev - Repairs	428.16	3,500.00
V34 3/4 ton Chev - Gasoline	3,869.39	11,500.00
V34 3/4 ton Chev - License	265.25	265.25
Total - V34 - Chev 3/4 ton (2018)	7,286.41	19,191.61
V35 - JBC Backhoe (2018)		
V35 Backhoe - Wages	644.34	1,175.18
V35 Backhoe - Benefits	277.05	488.00
V35 Backhoe - Insurance		300.00
V35 Backhoe - Repairs	3,306.79	3,500.00
V35 Backhoe - Colour Diesel	1,611.73	7,000.00
Total - V35 - JBC Backhoe (2018)	5,839.91	12,463.18
V36 - Chevy 1/2 ton Silverado (2018)		
V36 Chevy 1/2 ton - Wages		293.80
V36 Chevy 1/2 ton - Benefits		122.00
V36 Chevy 1/2 ton - Insurance		600.00
V36 Chevy 1/2 ton - Repairs	246.95	2,000.00
V36 Chevy 1/2 ton - Gasoline	1,707.22	5,500.00
Total - V36 - Chevy 1/2 ton Silverado (2018)	1,954.17	8,515.80
V37 - JBC Backhoe (2018)		
V37 Backhoe - Wages	662.90	1,762.77
V37 Backhoe - Benefits	285.05	732.00
V37 Backhoe - Insurance		300.00
V37 Backhoe - Repairs	873.60	3,500.00
V37 Backhoe - Colour Diesel	873.49	3,500.00
Total - V37 - JBC Backhoe (2018)	2,695.04	9,794.77

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
V38 - Western Star Tandem Plow Truck (2020)		
V38 Tandem - Wages	1,353.18	2,350.36
V38 Tandem - Benefits	581.86	976.00
V38 Tandem - Insurance		100.00
V38 Tandem - Repair Parts	2,158.87	10,000.00
V38 Tandem - Clear Diesel	4,841.65	19,500.00
V38 Tandem - Licenses	2,196.00	1,917.50
Total - V38 - Western Star Tandem Plow Truck (2020)	11,131.56	34,843.86
V39 - GMC 4x4 Sierra (2021)		
V39 GMC Sierra - Wages	736.88	1,175.18
V39 GMC Sierra - Benefits	316.86	488.00
V39 GMC Sierra - Insurance		600.00
V39 GMC Sierra- Repairs	543.92	2,000.00
V39 GMC Sierra- Gasoline	3,180.83	8,500.00
V39 GMC Sierra - Licenses	361.00	361.00
Total - V39 - GMC 4x4 Sierra (2021)	5,139.49	13,124.18
V40 - Ammamma 66" Roller (2021)		
V40 Roller - Wages	155.56	587.59
V40 Roller - Benefits	66.89	244.00
V40 Roller - Insurance		100.00
V40 Roller - Repairs	220.25	2,500.00
V40 Roller - Colour Diesel		1,100.00
Total - Ammamma 66" Roller (2021)	442.70	4,531.59
V41 - Western Star Tandem Plow (2022)		
V41 Tandem - Wages	1,229.47	2,056.57
V41 Tandem - Benefits	528.68	854.00
V41 Tandem - Insurance		1,000.00
V41 Tandem - Repair Parts	1,132.03	6,000.00
V41 Tandem - Clear Diesel	4,981.31	19,000.00
V41 Tandem - Licenses	2,144.00	1,917.50
Total - V41 - Western Star Tandem Plow (2022)	10,015.49	30,828.07
V27-2023 John Deere Grader		
V27-2023 Grader - Wages	432.55	587.59
V27-2023 Grader - Benefits	100.67	244.00
V27-2023 Grader - Insurance		800.00
V27-2023 Grader - Repairs	2,750.34	9,000.00
V27-2023 Grader - Colour Diesel	4,538.98	15,000.00
Total - V27-2023 John Deere Grader	7,822.54	25,631.59
CH#1 - Chipper (1999)		
CH#1 Chipper - Wages	-	-
CH#1 Chipper - Benefits	-	-
CH#1 Chipper - Repairs		500.00
CH#1 Chipper - Coloured Diesel		100.00
Total - CH#1 - Chipper (1999)	-	600.00
S#2 - Steamer (1996) - Qty: 2 One at Bromley is old, not generally used		
S#2 Steamer - Wages	-	-
S#2 Steamer - Benefits	-	-
S#2 Steamer - Repairs		500.00
S#2 Steamer - Propane		100.00

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Total - S#2 - Steamer (1996) - Qty: 2 One at Bromley is old, not generally used	-	600.00
Remediation		
Remediation - Wages		9,401.45
Remediation - Benefits		3,906.00
Remediation - Materials		9,342.55
Total - Remediation	-	22,650.00
Culvert Replacement Program - Capital		
Culvert Replacement Program - Wages		23,797.41
Culvert Replacement Program - Benefits		9,887.00
Culvert Replacement Program - Materials (Capital)		13,665.59
Culvert Replacement Program - Contracted Services		15,000.00
Culvert Replacement Program - Equipment		
Total - Culvert Replacement Program - Capital	-	62,350.00
Capital Maintenance Program		
Capital Maintenance Program - Wages		9,401.45
Capital Maintenance Program - Benefits		3,906.00
Capital Maintenance Program - Materials		36,692.55
Total - Capital Maintenance Program	-	50,000.00
Total Public Works	421,253.72	3,039,676.00
WASTE MANAGEMENT		
Waste Management Overhead		
Waste Management - Wages	16,271.18	59,076.81
Waste Management - Benefits		9,556.45
Transfer from Public Works		11,875.00
Income Tax - Waste Management		
CPP - Waste Management	743.84	
EI - Waste Management	378.17	
OMERS - Waste Management	793.36	
WSIB - Waste Management	418.23	
EHT - Waste Management	317.29	
Waste Management - Materials / Supplies		300.00
Waste Management - Printing		1,650.00
Waste Management - Training		500.00
Waste Management - Dues & Memberships		310.00
Waste Management - Advertising		500.00
Waste Management - Cell Phone		960.00
Waste Management - Safety Clothing & Equipment		800.00
Waste Management - PIL Landfill Site		4,300.00
Waste - Interest		
Waste Management - Trf to Reserve (Landfill Closure)		
Total Waste Management Overhead	18,922.07	89,828.26
Recycling		
Recycling - Promotion / Education		1,500.00
Recycling - Contracted Services - Stone Rd Transfer St	4,769.09	20,000.00
Recycling - Contracted Services - Douglas	1,608.68	6,300.00
Recycling - Contracted Services - Osceola	1,737.59	7,700.00
Recycling - HHHW Depot - Town of Renfrew		1,400.00
Total - Recycling	8,115.36	36,900.00
Stone Road Transfer Station		

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
Stone Road Transfer Station - Building Maintenance / Repair	5,453.50	1,000.00
Stone Road Transfer Station - Contracted Service	5,745.65	37,000.00
Stone Road Transfer Station - Furnace Oil		1,248.00
Stone Road Transfer Station - Well Testing / Monitoring	4,923.92	12,000.00
Total - Stone Road Transfer Station	16,123.07	51,248.00
Douglas Transfer Station		
Douglas Transfer Station - Building Maintenance / Repair	2,590.82	1,000.00
Douglas Transfer Station - Contracted Service	1,210.89	23,000.00
Douglas Transfer Station - Propane Heater	127.56	200.00
Douglas Transfer Station - Well Testing / Monitoring	95.12	4,200.00
Total - Douglas Transfer Station	4,024.39	28,400.00
Osceola Landfill		
Osceola Landfill - Building Maintenance / Repair	4,539.82	1,000.00
Osceola Landfill - Hydro	137.59	850.00
Osceola Landfill - Contracted Services	12,016.31	63,600.00
Osceola Landfill - Grinding		-
Osceola Landfill - Expansion	136,217.97	50,000.00
Osceola Landfill - Legal		
Osceola Landfill - Well Testing / Monitoring	7,147.38	18,500.00
Osceola Landfill - Scale Maintenance		1,000.00
International Compactor		
Western Star Compactor		
Total Landfill Maintenance	160,059.07	134,950.00
TOTAL WASTE MANAGEMENT	207,243.96	341,326.26
LIBRARY EXPENSES		
Library User Agreements		
Renfrew Library User Fees	140.00	500.00
Bromley St. Michael Library	29,213.00	29,213.00
Total Library User Agreements	29,353.00	29,713.00
Total Library Expenses	29,353.00	29,713.00
RECREATION EXPENSES		
Recreation - Insurance	1,965.06	6,500.00
Recreation - Water Testing - Douglas Complex	95.15	500.00
Recreation - Special Occassions		750.00
Total Recreation Overhead	2,060.21	7,750.00
Recreation User Agreements		
Douglas Recreation	6,000.00	6,000.00
ARC Recreation	6,182.56	6,000.00
Town of Renfrew Recreation Agreement		26,100.00
Cobden & District Recreation	2,000.00	2,000.00
Northcote Community Centre	1,650.00	1,650.00
Bonnechere Valley Recreation Agreement **NEW**	2,040.00	2,040.00
Total Recreation Expenses	17,872.56	43,790.00
TOTAL RECREATION	19,932.77	51,540.00
Transfer to County & School Boards		
County - Taxation	361,703.00	1,412,246.71
English Public - Taxation	145,985.38	571,288.66
English Separate - Taxation	48,456.84	192,119.56
French Public - Taxation	1,880.05	7,359.82
French Separate - Taxation	3,956.40	16,080.87

FINANCIAL OVERVIEW APRIL 2024

	April YTD	2024 Budget
TOTAL TRANSFER TO COUNTY & SCHOOL BOARD	561,981.67	2,199,095.62
TOTAL EXPENDITURES	1,782,970.87	7,732,416.33
SURPLUS (DEFICIT)	1,224,573.36	-

FINAL CAPITAL BUDGET - 2024

DEPARTMENT / ITEM	YTD April 2024	PROPOSED BUDGET	FUNDING							Total
			Reserves	Taxation	Sale Proceeds	Grant	Debt	OCIF	CCBF	
ADMINISTRATION										
iCity Migration (Carry forward)	11,020.91									-
TOTAL ADMIN	11,020.91	-	-	-	-	-	-	-	-	-
FIRE										
Bunker Gear (4)		17,500.00		17,500.00						17,500.00
Helmets		17,500.00		17,500.00						17,500.00
Relocate Tower		80,000.00				80,000.00				80,000.00
Dry Hydrant		10,000.00		10,000.00						10,000.00
AB portion of County Dispatch		9,811.82		9,811.82						9,811.82
Garage expansion		-								-
TOTAL FIRE	-	134,811.82	-	54,811.82	-	80,000.00	-	-	-	134,811.82
ROADS										
Other										
Streetscan		65,000.00						65,000.00		65,000.00
Sub-Total Roads Other	-	65,000.00	-	-	-	-	-	65,000.00	-	65,000.00
Vehicles										
V34 1-ton (2018) w/ plow		85,000.00		70,000.00	15,000.00					85,000.00
Sub-Total Roads Vehicles	-	85,000.00	-	70,000.00	15,000.00	-	-	-	-	85,000.00
Buildings										
Bromley Garage Sand Dome	661.44	500,000.00					305,740.00		194,260.00	500,000.00
Sub-Total Roads Buildings	661.44	500,000.00	-	-	-	-	305,740.00	-	194,260.00	500,000.00
Road Construction / Rehabilitation										
Mount St. Patrick Road - Surface Treated - Hwy 132 to Church (2km)		211,000.00						211,000.00		211,000.00
McMahon Road - Surface Treated (1km)		122,000.00						122,000.00		122,000.00
Holmes Road - Stage 1		50,000.00						50,000.00		50,000.00
Lynch Road 3 - carry over project (culvert)		150,000.00						150,000.00		150,000.00
Capital Maintenance Program		50,000.00		50,000.00						50,000.00
Total Roads Construction / Rehabilitation	-	583,000.00	-	50,000.00	-	-	-	533,000.00	-	583,000.00
Remdiation / Culvert Maintenance Program										
Mount St. Patrick (2km) Hwy 132 to Church		6,200.00		6,200.00						6,200.00
McMahon Road		15,700.00		15,700.00						15,700.00
Holmes Road		750.00		750.00						750.00
NEW Culvert Replacement Program		62,350.00		62,350.00						62,350.00
Total Remediation / Culvert Maintenance Program	-	85,000.00	-	85,000.00	-	-	-	-	-	85,000.00
TOTAL ROADS	661.44	1,318,000.00	-	205,000.00	15,000.00	-	305,740.00	598,000.00	194,260.00	1,318,000.00
TOTAL CAPITAL BUDGET	11,682.35	1,452,811.82	-	259,811.82	15,000.00	80,000.00	305,740.00	598,000.00	194,260.00	1,452,811.82

Payment Register April 2024

Cheque #	Vendor	Date	Amount	Description
26478	ANTRIM WESTERN STAR INC	4/05/24	20.02	
26479	BARRON DISPOSAL SYSTEMS INC	4/05/24	565.00	April Waste Rental
26480	BEARCOM CANADA CORP	4/05/24	203.40	
26481	BENSON AUTO PARTS	4/05/24	550.06	Vehicle Repairs/Garage Supplies
26482	BELL CANADA	4/05/24	100.06	
26483	BRIDGECAST INC.	4/05/24	138.31	
26484	BUSKE OFFICE EQUIPMENT	4/05/24	355.98	
26485	CENTRAL SQUARE TECHNOLOGIES	4/05/24	1,487.37	iCity Migration
26486	COUNTY OF RENFREW	4/05/24	502.00	Signs
26487	WRONG AMT	4/05/24	0.00	
26488	DEDO, BRIAN	4/05/24	4,407.00	March Landfill Coverings
26489	DONOHUE, MICHAEL	4/05/24	574.12	
26490	EGANVILLE LEADER LTD	4/05/24	225.44	
26491	Amy Fraser	4/05/24	146.44	
26492	HYDRO ONE	4/05/24	1,831.94	
26493	MACKENZIE MOTORS, MACK	4/05/24	17.56	
26494	1172264 ONTARIO INC	4/05/24	1,833.45	March Landfill Recycling
26495	MUNISOFT	4/05/24	480.53	April Billing
26496	OLMSTEDS HOME HARDWARE	4/05/24	93.78	
26497	PETRO-CANADA FUELS INC	4/05/24	1,524.34	
26498	PREEMERGENCY INC.	4/05/24	445.11	AED Battery/Pads
26499	PUROLATOR INC	4/05/24	36.16	
26500	QCCANADA	4/05/24	492.35	Brushing
26501	RADISCH, ALBERT	4/05/24	20.00	
26502	RESOURCE PRODUCTIVITY	4/05/24	6.78	
26503	SCHEUNEMAN, DAN	4/05/24	20.00	
26504	SPRINGER, PERCY	4/05/24	678.00	Snowplowing
26505	BANK OF MONTREAL	4/11/24	515.85	
26506	ANTRIM WESTERN STAR INC	4/11/24	155.77	
26507	BELL CANADA	4/11/24	165.81	
26508	BANK OF MONTREAL	4/11/24	1,112.96	
26509	KELLY COUGHLIN	4/11/24	584.63	
26510	DALE, CATHY	4/11/24	89.20	
26511	DELTA POWER EQUIPMENT	4/11/24	2,272.54	V35 Repairs
26512	EMTERRA ENVIRONMENTAL	4/11/24	5,594.98	March Landfill Costs
26513	FAUGHT STEEL INC, JOHN	4/11/24	258.99	V37 Repairs
26514	HYDRO ONE	4/11/24	134.75	
26515	BANK OF MONTREAL	4/11/24	152.54	
26516	MCHALE, WILLIAM	4/11/24	375.90	
26517	OLMSTEDS HOME HARDWARE	4/11/24	300.65	
26518	OTTAWA VALLEY OXYGEN LTD	4/11/24	26.00	
26519	PETRO-CANADA FUELS INC	4/11/24	3,818.69	
26520	RENFREW COUNTY CLERKS	4/11/24	50.00	
26521	RIVERVIEW METAL WORKS	4/11/24	719.73	V28 Repairs
26522	ROWAN, PATRICK	4/11/24	190.00	
26523	BANK OF MONTREAL	4/11/24	1,277.60	
26524	TF CUSTOM SIGNS & GRAPHICS	4/11/24	734.50	Sand Shed Signs
26525	VISINSKI, STEVE	4/11/24	200.00	
26526	AMCTO ZONE 6	4/18/24	100.00	
26527	BELL CANADA	4/18/24	128.98	
26528	BROMLEY FARM SUPPLY	4/18/24	152.02	
26529	BUSKE OFFICE EQUIPMENT	4/18/24	993.66	Jan & Feb Photocopier
26530	COMBETEK MULTIMEDIA	4/18/24	381.38	
26531	KELLY COUGHLIN	4/18/24	83.30	
26532	EGANVILLE LEADER LTD	4/18/24	225.44	

26533	RAY GIESLER	4/18/24	220.24	
26534	JP2G CONSULTANTS INC	4/18/24	1,816.47	Well Testing
26535	LOCAL AUTHORITY SERVICES LTD	4/18/24	2,464.17	Office Supplies
26536	MUNICIPAL LAW ENFORCEMENT	4/18/24	3,051.00	Jan-Mar By-Law Fees
26537	OLMSTEADS HOME HARDWARE	4/18/24	94.30	
26538	SAFETY-KLEEN LTD	4/18/24	276.76	
26539	SCOTT & SONS HARDWARE	4/18/24	126.78	
26540	TOWN OF RENFREW	4/18/24	13,553.00	Fire Agreement
26541	AALTO TECHNOLOGIES	4/24/24	124.02	
26542	BENSON AUTO PARTS	4/24/24	876.54	
26543	BELL CANADA	4/24/24	364.42	
26544	BELL CANADA	4/24/24	125.37	
26545	BROMLEY FARM SUPPLY	4/24/24	423.30	V29 Repairs
26546	EGANVILLE LEADER LTD	4/24/24	79.10	
26547	GOURLEY'S VARIETY	4/24/24	371.00	Fuel-Fire trucks
26548	HYDRO ONE	4/24/24	161.60	
26549	LAYMAN FIRE AND SAFETY	4/24/24	689.30	Fire Extinguisher Inspect
26550	LIAM MCHALE	4/24/24	122.75	
26551	Ministry of Finance	4/24/24	1,644.45	April Contributions
26552	BANK OF MONTREAL	4/24/24	794.32	
26553	NESTOR IT SERVICES	4/24/24	472.28	IT Services
26554	OLMSTEADS HOME HARDWARE	4/24/24	32.76	
26555	OMERS	4/24/24	13,821.92	April Contributions
26556	PETRO-CANADA FUELS INC	4/24/24	4,525.06	
26557	PITNEY BOWES GLOBAL CREDIT	4/24/24	634.98	Postage Meter
26558	TD CANADA TRUST BANK	4/24/24	1,255.11	PT TX Overpayment
26559	RECEIVER GENERAL	4/24/24	24,080.77	April Contributions
26560	RUBIE, SCOTT	4/24/24	20.00	
26561	TELUS	4/24/24	100.85	
26562	VALLEY NAPA AUTO PARTS	4/24/24	84.73	
26563	VALLEY RENT RITE LTD	4/24/24	631.07	Fire Equipment
26564	W.O. STINSON & SON LTD.	4/24/24	1,452.76	

Total for AP: 112,042.25

Payments Printed: 87

Township of Admaston/Bromley

477 Stone Road, R.R. #2

Renfrew, ON

K7V 3Z5

E-Mail Address – info@admastonbromley.com

**613-432-2885 Stone Road Office
613-432-4052 Fax**

**613-432-3175 Stone Road Garage
613-646-7918 Cobden Road Garage**

REPORT

Date: May 16th, 2024
To: Council
From: Jennifer Charkavi
Re: Bromley Historical Society – Grant Support Request

Background:

The Bromley Historical Society (BHS) has requested a support letter from the Township for the Inclusive Community Grant that they are applying to for a ramp into the building. BHS would also like to request a \$500 donation through our Grants to Organizations for 2025 toward this project.

Discussion:

The priorities of the Inclusive Community Grant are:

Priority 1: Increase the accessibility of outdoor spaces through projects that make improvements to the built environment so seniors and people with disabilities can enjoy equitable access to community resources.

Priority 2: Promote accessible housing for seniors and people with disabilities through projects that result in tangible products.

Priority 3: Increase accessible housing, outdoor spaces and buildings, as well as meeting transportation needs through projects that will lead to practical, timely improvements.

The funding is up to \$60,000 and covers 100% of eligible costs.

Projects must involve older adults and/or people with disabilities, or organizations that represent these populations in their planning and/or proposed staffing to help ensure that project activities include their views. For example, applicants may engage older adults or people with disabilities in activities related to the promotion or development of project work and ensure that these groups are included in consultations during the planning and the evaluation phases.

Staff reached out to our Provincial advisor, to see if there were any limitations to how many applications a community can apply for as our Recreation Committees may also be interested as well as other organizations. Our advisor replied that it is only one application per organization. The Bromley Historical Society is its own organization and the Recreation Committees are part of our organization so both may apply. The information has been sent to the Recreation Committees and to the North Cote Community Centre.

Our advisor also noted that they feel this program will be very oversubscribed and offered these tips:

- Everything in the guidelines is important and your project should clearly align with at least one of the program priorities;
- Refer, if possible to an Age-Friendly plan and to an Accessibility Advisory Committee – local or regional; and
- Evidence of community planning activities that your project supports.

As well:

- Ensure that all requirements of the program are met;
- Ensure that all points of the application checklist are completed; and
- Review the assessment and criteria of this program.

The Inclusive Community Grant Guideline is attached to this report.

Financial Implications:

BHS has requested a \$500 grant towards this project in 2025.

People Consulted:

Annette Gilchrist, Bromley Historical Society

Recommendation for Council:

BE IT RESOLVED that Admaston/Bromley Council support the Bromley Historical Society in their application for an Inclusive Community Grant for an accessible ramp for their building;

AND BE IT RESOLVED that Admaston/Bromley Council approve the request from the Bromley Historical Society to build a ramp into the building for accessibility;

AND BE IT FURTHER RESOLVED that Admaston/Bromley Council support the Bromley Historical Society's funding application with a \$500 donation in 2025 towards the project.

Jennifer Charkavi

From: Annette Gilchrist <acgilchrist99@gmail.com>
Sent: May 6, 2024 10:35 AM
To: Jennifer Charkavi
Subject: Fwd: Letter to twp
Attachments: Draft BHS support letter.docx

Dear Council

The Bromley Historical Society has taken the initiative to apply for a grant for the Osceola Town Hall to build a ramp to provide accessible access to the building which is used for many of our events.

We are asking if you would please forward to us a letter of support (a draft is attached) and possibly a \$500 contribution in 2025 should we be successful.

The funding is \$60,000 in total of which we are applying for \$59,000 (\$500 from BHS and \$500 from the Twp) We would have the ramp designed and approved by an engineer to ensure it meets the accessibility requirements. A similar ramp was recently built for less than this cost at the Eganville Curling Club.

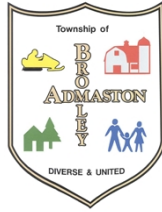
We would also require a copy of the latest signed lease and the townships accessibility plan to attach to the application.

The due date is May 22. Please consider supporting this project and the benefits to the community it will provide.

Thank you

BHS

Township of Admaston/Bromley



477 Stone Road
Renfrew ON, K7V 3Z5

Date

Ministry of Seniors & Accessibility
Address
Address
Address

RE: Inclusive Community Grants 2024-2025

I am writing in support of the Bromley Historical Society and their proposed accessibility project. I believe this project has the potential to make a real impact in our community.

The problem they are facing is that the historical town hall I Osceola has never been made accessible. This has had a negative impact on our community by not allowing everyone the opportunity to attend the many events held by the historical society at this location. This is an issue that demands immediate attention and action.

Fortunately, they have developed an effective solution to this problem. By proposing to build an accessible ramp. This will address this issue and make a real impact in our community.

The potential impact of this project is significant. The Bromley Historical Society has over 200 official members and many more visitors to their events. The majority of these individuals are seniors. The proposed solution will ensure anyone with mobility issues will not also be able to attend these events making them more inclusive to our entire community which has a population of 3000 people. This group also serves our surrounding municipalities within Renfrew County. If we can successfully implement this project, we can ensure more individuals can access the informative and social talks about the history in this area and across Ontario and Canada.

I strongly believe that this accessibility project is the right solution for our community. The Bromley Historical Society has a proven track record of success and has the experience and expertise to execute this project with excellence.

Thank you for considering this proposal. This project will make a meaningful difference in the lives of our community members.

Sincerely

Mayor Michael Donohue

Phone 613-432-2885

info@admastonbromley.com

Fax 613-432-4052



MINISTRY FOR SENIORS AND ACCESSIBILITY

2024-25

INCLUSIVE COMMUNITY GRANTS

PROGRAM GUIDELINES

Application Deadline:

May 22, 2024, 5 p.m. ET

Contents

- BACKGROUND 3**
- PROGRAM HIGHLIGHTS 4**
- PROGRAM PRIORITIES 4**
- PRIORITY POPULATIONS 5**
- APPLICATION PROCESS 5**
- FUNDING 8**
- PROJECT REQUIREMENTS 9**
- APPLICATION CHECKLIST 11**
- ELIGIBLE PROJECT ACTIVITIES AND COSTS 12**
- ASSESSMENT PROCESS AND CRITERIA 14**
- AGREEMENT TERMS AND CONDITIONS 16**
- TRANSFER PAYMENT ONTARIO PROCESS 19**
- GLOSSARY 20**
- APPENDIX A: MINISTRY REGIONS IN ONTARIO 22**

BACKGROUND

Inclusive communities create more accessible environments for people of all ages, abilities and backgrounds.

Inclusive communities respond to both the opportunities and challenges of an aging population by creating physical and social environments that support independent and active living and enable older adults and people with disabilities to continue contributing to all aspects of community life.

Community leaders and residents in inclusive communities work together to ensure that local policies, programs and services support the social and physical environments that enable all Ontarians to live safe, active and meaningful lives.

Inclusive communities are also Age-Friendly Communities - a World Health Organization endorsed planning and evaluation framework that has been adopted internationally and across Canada. An age-friendly community (AFC) fosters local partnerships, allows for local needs assessment and action planning, and engages older adults as well as people with disabilities in the process.

The World Health Organization identified **eight (8) domains of community life** that overlap and intersect to affect an individual's personal well-being and their independent and active living in physical and social environments:

1. Outdoor spaces and buildings
2. Transportation
3. Housing
4. Respect and inclusion
5. Social participation
6. Civic participation and employment
7. Communication and information
8. Community support and health services

Benefits of an age-friendly community for older adults and people with disabilities include:

- Improved accessibility, walkability, and safety of communities;
- Reduced social isolation, improved inclusion and intergenerational connections;
- Improved communication and collaboration between planners and the community;
- Increased opportunities for participation and volunteerism; and,
- Improved access to, and awareness of health and community services.

PROGRAM HIGHLIGHTS

Overview

The Inclusive Community Grants (ICG) Program increases awareness of age-friendly community planning principles including accessibility planning by funding projects that help local governments, not-for-profit organizations and Indigenous communities develop local age-friendly community plans that consider Ontarians of all ages and abilities.

ICG projects that follow age-friendly community planning principles help communities become more inclusive and have sustainable outcomes that address the needs of Ontarians throughout their lives.

The ICG Program supports the creation of new plans to increase inclusiveness and accessibility in communities, the implementation of those plans, evaluation of their progress, and also helps to promote greater awareness of existing age-friendly community plans to ensure that they are impactful over time.

The 2024-25 ICG Program will provide up to a maximum of \$60,000 per successful applicant for projects that take place between **August 2024 and March 31, 2025**.

PROGRAM PRIORITIES

This year, the ICG Program will prioritize projects that address the following priorities:

Priority 1: Increase the accessibility of outdoor spaces through projects that make improvements to the built environment so seniors and people with disabilities can enjoy equitable access to community resources.

Example: In alignment with a local AFC plan, a not-for-profit organization renovates a public park to include inclusive elements such as accessible picnic tables, exercise structures for older adults, and play structures for families that incorporate universal design.

Priority 2: Promote accessible housing for seniors and people with disabilities through projects that result in tangible products.

Example: A municipality improves accessibility and safety in select seniors' homes by installing walk-in showers, grab bars, electronic bidets and raised toilets. From there informational resources targeting the construction sector are developed to promote the best practices that support universal accessible design.

Priority 3: Increase accessible housing, outdoor spaces and buildings, as well as meeting transportation needs through projects that will lead to practical, timely improvements.

Example: A town develops an AFC action plan and implements tangible changes that will benefit the community. Activities could include consulting with community members to update a local action plan, which results in adding specific information on affordable housing opportunities, installing new lighting and benches in parks to offer greater accessibility and increased community participation, retrofitting public buildings for greater accessibility and safety, adding buses for high-volume routes, and promoting new alternative transportation options.

PRIORITY POPULATIONS

Ontario has a rich, diverse history and culture and has many unique rural and small urban communities, ethno-cultural immigrant, and Indigenous communities that all have aging populations embedded within them.

Applicants are recommended to read the [Diverse Populations Addendum](#), which is a companion document to the [Creating a More Inclusive Ontario: Age-Friendly Community Planning Guide for Municipalities and Community Organizations](#) (Age-Friendly Community Planning Guide). It includes factors to consider when engaging older adults from diverse populations in work to create inclusive and accessible age-friendly communities. This resource offers detailed information about three such populations:

- small urban and rural communities
- older immigrants
- Indigenous peoples.

Applicants are encouraged to also offer activities related to their projects virtually or remotely to meet the needs of older adults and persons with disabilities who may not feel comfortable with in-person activities (such as consultations) or have difficulty accessing the location where activities are being held.

APPLICATION PROCESS

Timelines

The deadline for ICG applications is **May 22, 2024, 5 p.m. ET.**

All applicants will receive a decision regarding their application during **the summer of 2024**. Projects may begin only after an agreement is in place, anticipated by **August**, and must be completed by **March 31, 2025**.

Please ensure that you have reviewed these program guidelines, have completed the entire online application form, and have uploaded the required supporting information as applicable.

Submission Process

Applications must be submitted online through [Transfer Payment Ontario](#) (TPON) by **May 22, 2024, 5 p.m. ET**. Refer to the **TRANSFER PAYMENT ONTARIO PROCESS (page 19)** for details on how to access and apply through TPON.

Each organization may submit one (1) application for funding.

Review the checklist to ensure that you have completed all requirements related to your application.

Please ensure that all activities proposed in the application are:

- undertaken within the province of Ontario;
- benefit older Ontarians and/or Ontarians with disabilities; and,
- provided by an Ontario-based vendor if possible.

Consultation

If you would like guidance with your project and application for funding, the ministry's Regional Development Advisors are available to support you.

It is strongly recommended that you contact a Regional Development Advisor as early in the application period as possible to discuss your plans and questions related to your project proposal.

Use the [provincial directory to find a Regional Development Advisor in your area](#).

Payments

It is also important that you provide up to date [banking information](#) to set up direct deposit payments so that you are able to receive funding if your organization is successful.

Registration for direct deposit set up can take several days, so register or update your information as soon as possible so that you can submit your application without any delay. You can get started on these steps now, even before you apply.

APPLICANT ELIGIBILITY

Who can apply for this grant?

The following groups are eligible to apply for funding:

Local governments:

- Municipalities (Single-tier, Upper-tier or Lower-tier municipalities)
- District Social Services Administration Boards
- Local conservation authorities.

Community organizations, which must:

- Be not-for-profit
- Be legal entities (please submit documented proof of legal status as part of the application)
- Have been incorporated and in operation for at least one year prior to application

Indigenous Communities

- First Nations, Métis, and Inuit communities and/or organizations

Community organizations are encouraged but not required to seek the written endorsement of both the application and the project plan by the local government or Indigenous community/organization representative (e.g., First Nation band council).

Collaboration is encouraged among municipalities, community organizations, Indigenous communities and others.

Municipalities should consider working together with their Accessibility Advisory Committee if one has been established:

- Under the *Accessibility for Ontarians with Disabilities Act, 2005*, municipalities with more than 10,000 residents are required to have an Accessibility Advisory Committee in place. The work of these committees can make a meaningful difference for people with disabilities in their communities. [Find more information about Accessibility Advisory Committees.](#)

Note that only one application per applicant will be accepted.

Who cannot apply for this grant?

The following groups are *not* eligible to apply for funding:

- Individuals
- For-profit organizations
- Agencies, Boards or Commissions of the Federal or Provincial governments

- Private foundations
- Private schools
- Unincorporated associations, organizations, and other non-legal entities
- Organizations whose purpose is related to political activity (lobbying), as defined by the [Canada Revenue Agency](#)
- Organizations that are currently in default of any other provincial government grant
- Schools, hospitals, postsecondary institutions

FUNDING

Grants of up to a maximum amount of \$60,000 each will support up to 100% of the total eligible project costs.

While no cash or in-kind contribution is required, applicants are encouraged to establish partnerships to cover the cost of their projects.

The grant funding amount should be based on the activities proposed in the age-friendly community planning cycle, including:

- Defining local principles
 - Assessing the needs and assets of the community
 - Development of a local age-friendly community action plan (“action plan”)
 - Evaluation of the action plan
- And also:
- Projects that enhance inclusiveness for older adults and people of all abilities, including ramp installation, increasing signage, or developing tool kits for inclusive communication and service standards. Please consult the [Age-Friendly Community Planning Guide](#) for other examples.

It is understood that age-friendly community planning work and implementation may extend over a period of many years. However, the work funded under this grant must be clearly defined and must take place within the grant timelines.

Funding from other provincial, federal, or municipal programs is permitted for the proposed project, but not required. Applicants are required to itemize and describe additional funding they are requesting or have received from other sources if that funding is directly relevant to the outcomes of the ICG project.

ICG funding can be used to support age-friendly community projects that are funded by other grants to achieve outcomes towards a broader project, however, the project plan and budget should clearly describe which outcomes will be supported by the Inclusive Community Grant. Applicants may not use ICG funding to cover any cost that has or will be funded or reimbursed by one or more of any other ministry, agency, or organization of the Government of Ontario or by any other third party, including but not limited to (i)

other governments, their ministries, departments or organizations; (ii) not-for-profit entities; or (iii) for-profit entities.

PROJECT REQUIREMENTS

1. Projects must involve older adults and/or people with disabilities, or organizations that represent these populations in their planning and/or proposed staffing to help ensure that project activities include their views. For example, applicants may engage older adults or people with disabilities in activities related to the promotion or development of project work and ensure that these groups are included in consultations during the planning and the evaluation phases.
2. Project activities must support at least one of the steps outlined in the Province's [Age-Friendly Community Planning Guide](#)
 - 1) Define local principles
 - 2) Undertake a needs assessment
 - 3) Develop an action plan
 - 4) Implement the action plan and evaluate the progress and status on a regular cycle

An “action plan” may refer to an age-friendly community action plan or other community plans directly related to developing or enhancing inclusion and accessibility.

Developing inclusive communities is a process that begins with planning. Communities that do not have an action plan in place, or are in the process of developing one, are strongly encouraged to use [the Province's Age-Friendly Community Planning Guide for reference](#).

3. Project plans must identify the next step in the development, implementation or evaluation of the action plan which will help to maintain momentum and help ensure that planning and implementation continues when the funded portion of the project is completed.
4. Projects must address one or more of the World Health Organization's eight (8) age-friendly community domains:
 - 1) Outdoor spaces and public buildings
 - 2) Transportation
 - 3) Housing
 - 4) Social participation
 - 5) Respect and social inclusion
 - 6) Civic participation and employment
 - 7) Communication and information

8) Community support and health services

These eight (8) AFC domains are considered a key checklist to ensure that action plans consider the personal, physical and social dimensions that contribute to independent and active aging. At early stages of AFC planning a specific focus may not be identified, so all eight (8) domains could be considered as planning is explored. At later stages of AFC action plan implementation, a particular area or particular areas of focus (and related domains) may be identified. For more detailed information about the eight (8) domains, please refer to the Executive Summary and Background sections of the Province's [Age-Friendly Community Planning Guide](#).

5. Applicants are encouraged but not required to provide written endorsement of both the application and the project plan (e.g., a letter of support) from the local government or Indigenous community (e.g., First Nation band council).

Developing a local action plan should support the broader local planning process. It is important to involve the local government at an early stage to help ensure it is supportive of the work required to develop and implement an action plan and project that aligns with local initiatives and priorities.

In the ICG Program Application Form, you will be required to specify the broad community planning document that your project supports, and how the outcomes of your project align with the goals of the broader plan.

It is recommended that you use the province's Age-Friendly Community Planning Guide to help you develop your project. When developing an age-friendly community plan, you should ensure that it has a community profile, a description of the consultation process, an overview of the current state and a definition of the future state. It should also demonstrate the plan's short and long-term strategies to enhance older adults' quality of life.

6. Performance Measurement: During the funding year, you must provide a survey to your project participants asking questions related to the outcomes of your project. For example, "On a scale of 1 to 5, how much do you agree with the statement: This project helped me feel more engaged in my community." The survey questions will be provided to you by your Regional Development Advisor to share with your project participants.

APPLICATION CHECKLIST

Review the following information to ensure that you have everything you need for a complete application.

- Contact a Regional Development Advisor to discuss any questions you have about your project.
- Register in TPON at least two weeks before deadline.
- Set up your banking information.
- Submit your completed application **at least two (2) days before the deadline** to give yourself time to address any technical challenges. **Applications submitted after the deadline will not be accepted.**
- Only one (1) application per applicant will be accepted.
- Ensure that all fields of your application are complete and validated, and that it includes a detailed project plan and budget.
 - All costs must be identified in the budget and correspond with an explanation in the project plan. Costs must be reasonable.
- Provide prior-year financial statements, independently audited, Board-endorsed or Treasurer-certified. Municipalities and First Nation, Métis and Inuit communities or organization applicants are exempt.
- Organizations are required to provide proof of incorporation, such as a Certificates of Status, Articles of Incorporation, Letters Patent, or Special Acts of Incorporation. These documents must show that the organization has been incorporated and operating for at least one year in Ontario. Branches, chapters or members of provincial or national organizations that are not incorporated are not eligible to apply. Municipalities and First Nation, Métis and Inuit communities or organization applicants are exempt from this requirement.
- Evidence of community planning activities that your project supports. Include the name and web link if possible. Examples of community planning documents and activities include:
 - Community needs assessment
 - Age-Friendly Community Plan (“action plan”)
 - Confirmation that an Accessibility Advisory Committee is in place for your municipality
 - World Health Organization Age-Friendly Community designation
 - Accessibility Plan
 - Municipal Strategic Plan
 - A relevant community-level planning document that the project supports

- Letter of support: Organizations are encouraged to provide a letter of support from their local municipality or community to endorse the proposed project and validate the local action plan that the project supports.
 - A letter of support from each project partner should be provided to confirm that they will participate in the project, as well as their in-kind and/or cash contributions towards the project, if any. This type of letter of support may include a letter of agreement with the project partner or an endorsement in the form of a by-law or resolution from a governing body of the project partner.
 - Letter(s) of support can also validate the capacity of the organization to carry out the project, the impact of the project and support the relevance of the proposed project. Municipalities and First Nation applicants are exempt from this requirement.
- Reminder that recipients are accountable for the funding, reporting to the ministry on project expenditures, and liabilities outlined in the agreement.
- All supporting documents should be uploaded to your TPN case file.

ELIGIBLE PROJECT ACTIVITIES AND COSTS

The grants may support activities and expenses that are directly associated with the development, implementation and the evaluation of local AFC action plans or other strategic plans for the community.

Eligible activities and project costs can include, but are not limited to:

Examples of eligible activities:

- ✓ Creating an advisory committee for older adults and people with disabilities
- ✓ Establishing a local council on aging which engages local networks of individuals, municipal representatives, and organizations to implement recommendations
- ✓ Conducting community needs assessments to identify opportunities for improving a community's age-friendliness
- ✓ Undertaking surveys or consultations with community groups, older adults' organizations, organizations serving people with disabilities and service providers to determine local needs to inform local action plans
- ✓ Developing an Age-Friendly Community plan
- ✓ Implementing components of a local action plan such as, but not limited to:
 - moderate changes to the built environment and public spaces to be more inclusive and supportive of older adults and people with disabilities (e.g., adding lights, benches, ramps, etc.) so long as they are part of a local government-approved strategic plan

- creating communication opportunities for older adults and people with disabilities to continue to socially engage and safely participate in their communities (e.g., online digital gatherings)
- promoting sharing of information and services with older adults and people with disabilities who may need to self-isolate or reduce social contact to stay safe and healthy (e.g., virtual resources, food delivery programs, support to improve capacity to access internet resources and platforms)
- ✓ Evaluating local action plan activities, with a view to maintaining momentum and achieving sustainability

Example Costs:

- ✓ Human resource costs specifically required to undertake project activities (e.g., existing staff salaries, new hires, consultants)
- ✓ Costs associated with producing or sharing the results of the project (e.g., gap analysis research, translation costs)
- ✓ Costs directly associated with community consultations, workshops or meetings related to the project
- ✓ Capital costs, such as those that support moderate changes to physical spaces (e.g., adding lights, benches, ramps, etc.) or communication devices (e.g., tablet, computer) to enable greater social interaction and access to information
- ✓ Travel, Meals, and Accommodation Expenses*:
 - Transportation and travel expenses for employees or volunteers in Ontario only.
 - Catering, meals, and refreshments (no alcohol).

*Note: Funding to support travel or catering expenses must align with the [provincial government's Travel, Meal and Hospitality Expenses Directive](#).

All applications must include a detailed budget outlining all anticipated project costs. Approved recipients will be required to submit a final report within 60 days of the project end date which must include an updated balance sheet that identifies actual expenditures related to the project.

You are required to keep all receipts associated with the project for seven (7) years after the project ends for ministry audit purposes. For public transparency and accountability, as part of the final reporting process, some recipients will be asked to provide a summary of their project expenses, followed by copies of invoices and/or receipts to verify that funding was spent on eligible expenses.

All project costs must be reasonable and reflect current market rates. The Ministry for Seniors and Accessibility has the discretion to deny any unreasonable project expenditures and any expenditure that was not pre-approved. The ministry has the further discretion to consider and approve funding project activities and costs not included in the two example activities and example costs lists above.

Examples of projects that are *not* eligible:

- × Ongoing operating or regular planning activities. This includes regular maintenance and operating expenses, core administrative and overhead costs such as rent, office supplies, telephone, and communications services such as internet
- × Development of architectural, engineering or other design drawings for the construction or renovation of facilities providing services to older adults and people with disabilities, including housing
- × Purchase of land and banking fees
- × Fundraising, lobbying or sponsorship campaigns
- × Legal, audit or interest fees
- × Purchase of vehicles, fuel and automotive insurance
- × Grants or funding to other organizations
- × Credit and non-credit courses at a college or university
- × Deficit reduction plans
- × Project components already completed or fully funded by another organization

Projects with ineligible activities or costs may be deemed ineligible for evaluation.

Please contact your [Regional Development Advisor](#) if you have questions pertaining to project eligibility.

ASSESSMENT PROCESS AND CRITERIA

Applications will be assessed using the following evaluation criteria, each of which is described in greater detail below:

- Relevance of the project
- Organizational capacity
- Financial feasibility of the project
- Anticipated impact of the project

There will be space in the online application form to outline how the project meets the evaluation criteria. Please note that while the form has character limits, you may provide additional details in a separate document and upload it with your application. Please keep additional details to a maximum of 5 pages.

Applications will be evaluated on how the submission demonstrates the following:

Project quality, relevance (25%)

1. Workplan is clear, with good details about how it will be implemented. Project is achievable by March 31, 2025.

2. Roles and responsibilities of individuals involved in the project make it clear who will do what.
3. Evidence of meaningful partnerships, partners endorse the relevance of the project.
4. Degree of innovation represented by the project.
5. Need for the project is clear. It may be backed up by existing strategic plans, AFC planning or similar.

Anticipated impact of project (25%)

6. Project will impact the target priority populations.
7. Need for the project is clear and convincing. It is understood why the project is needed and how it will impact the community and its residents.
8. The process for measuring performance indicators is evident and metrics are clear.
9. Demonstrates realistic short, medium and long-term impacts.
10. Social characteristics (for example, age, gender, economic status) of each group is addressed and accounted for.

Budget, financial feasibility (25%)

11. Costs are eligible and the budget information provided is clear and consistent with the program requirements.
12. Costs align with the project plan.
13. There is evidence of good value for money.
14. Financial and in-kind contributions from other sources are clearly documented in the budget and in supporting letters.
15. Estimated costs are likely sufficient to deliver the project.

Organizational capacity (25%)

16. The organization's mandate aligns with the project and with the target audience. The organization is appropriate to deliver the project.
17. The organization is financially stable and has provided recent financial statements.
18. Evidence of partnerships with other organizations that will help them to deliver the project is provided.
19. The organization has sufficient staff and/or volunteers in place to deliver the project.
20. The organization has a track record of success, has undertaken similar work in the past, and does not have a record of non-compliance.

Examples of measurable outcomes and outputs:

Example Outputs:

- ✓ Developed an Age-Friendly Community Plan (or other similar types of strategic community plan).
- ✓ Undertook a community needs assessment.

- ✓ Number of initiatives outlined in existing Age-Friendly Community Plan (or other similar types of strategic community plan) that have been implemented across the age-friendly community domains.
- ✓ Evaluated progress on current Age-Friendly Community Plan (or other similar types of strategic community plan).

Example Outcomes:

- ✓ Increased awareness among older adults and/or people with disabilities of age-friendly community initiatives.
- ✓ Greater use by older adults and/or people with disabilities of age-friendly community planning tools and resources.

AGREEMENT TERMS AND CONDITIONS

Successful applicants will receive a letter from the ministry confirming that the applicant will receive a grant for the proposed project together with the grant amount. On receipt of the letter the applicant becomes bound by the terms and conditions that are included with the application form. These, together with the letter, form an agreement between the applicant and the Province of Ontario. **Applicants must review the terms and conditions prior to applying to ensure they can comply with all of the requirements.**

Once a project has been approved for funding, ministry staff will complete a final review of the application to ensure all expenses and activities listed are eligible for funding. If adjustments are required, ministry staff will contact the applicant, in writing, shortly after notification that the project has been approved in principle and outline the changes required. All changes which are confirmed in writing shall be deemed to be part of the original agreement.

The organizations that are approved will be asked to provide proof of insurance consistent with the terms and conditions (specifically section 12.0), including having an inclusive limit of not less than two million dollars (\$2,000,000) on a per occurrence basis.

The following outlines some of the requirements that apply to projects:

- All funded activities must take place after the agreement is in place, and before **March 31, 2025**.
- Projects must be completed, and funding must be spent by **March 31, 2025**.
- Unspent portions of the grant must be returned to the Province.
- Proposals must include a project plan that identifies key target dates for deliverables.
- The applicant will make information about the Inclusive Communities grant project (e.g., action plans, project plans, and outcomes) available to the public in an

accessible format. For more information and tools on how to make information and documents accessible, visit the [Ministry for Seniors and Accessibility website](#).

Funding limitations: The maximum grant amount per recipient is \$60,000. Only eligible expenditures will be funded. The combination of financial assistance received from the Inclusive Community Grants and other sources cannot exceed the actual budget for the project that is included in the application.

Additional external funding: Cash and in-kind contributions for the difference between the approved grant and total cost of projects can come from the recipient, a partner, or another funding source. Funding from other provincial programs or federal and municipal programs is permitted.

In-Kind Contributions: In-kind contributions can include the time, based on salaries and benefits, that existing staff contribute directly to the project. In-kind contributions may also cover ineligible expenses required, if outlined clearly, such as capital portions, office expenses, and additional technology. Staff time (volunteer labour) donated by a partner organization can be considered an in-kind contribution to the project.

Payment Process: Grants will be paid in installments and have a payment schedule that is determined based on project deliverables.

Project Activity Changes: Recipients are required to inform the ministry, as well as any project partners, of any proposed changes that could impact the project. Changes to the project involving scope, budget, or timelines require written consent from the ministry prior to making any of the changes. Requests to the ministry must be made in writing (email is acceptable). Where significant changes are required and have been approved, a subsequent amending agreement may be required.

Reporting: Recipients will be required to submit a final report within sixty (60) days of the completion of the project, outlining actual activities and expenditures. Recipients are required to include proof of expenditures such as copies of all receipts and financial statements signed by the responsible party. All recipients are required to keep all financial and non-financial records relating to the grant or to the project for a period of seven (7) years. These records include records of all expenditures related to the grant and records substantiating project staffing costs.

Site Visits: As part of ongoing community development activities, Regional Development Advisors will visit a sampling of ICG recipients during the fiscal year.

Acknowledgement of Provincial Funding and Communication Protocols: To demonstrate transparency and accountability related to how public funds are spent, recipients must credit the support of the Province of Ontario in any communications related to the project funded through Inclusive Community Grants. This includes all media, publicity, and marketing materials developed for the promotion of project activities, as well as all other project materials developed, including reports, visual and

oral presentations. Successful applicants are required to adhere to the communication protocol set out in the terms and conditions. This includes:

- Notifying the ministry as soon as possible, at least seven (7) days in advance of any event being held in relation to the project or any local media announcement related to the project.
- Obtaining the approval of the ministry before issuing any media releases related to the grant project.
- Obtaining the approval of the ministry on all promotional and/or resource material that uses the Province of Ontario's visual identity prior to publication.

Organizations receiving ICG funding may be required to provide the ministry with additional information regarding the success and sustainable impact of their project.

Compliance with Environment, Labour and Tax Laws:

Prior to entering into a net-new agreement, renewing an existing agreement, or amending an existing agreement to receive new funding, certain organizations must complete both an attestation to confirm good standing with environment and labour laws, and a Tax Compliance Verification to confirm compliance with tax laws.

You must complete the attestation and tax compliance verification if your organization received cumulative transfer payment funding of \$10 million or more from the Province in the previous fiscal year or is entering into a transfer payment agreement with a contract value of \$10 million or more.

The attestation and tax compliance verification are valid for one year from the date of completion. You can complete your attestation and tax compliance verification in TPON, under your organization profile. Please contact TPON Client Care if you need assistance to complete the attestation and the Ministry of Finance (TCV@ontario.ca) for assistance with Tax Compliance Verification.

Collection and Sharing of Information: The ministry is subject to the *Freedom of Information and Protection of Privacy Act* (FIPPA). Personal information related to the Inclusive Community Grants Program is collected by the ministry for the proper administration of the program, for purposes including evaluation of the project application and the administration and management of funding agreements. Information about organizations and projects that receive funding under the Inclusive Community Grants Program may be made public by the Province of Ontario, which also reserves the right to make a public announcement about any approved grant. Information can include:

- The organization's name, address, telephone/fax numbers, email addresses, website, and other social media platforms; and/or,
- The project's name and description.

Applicants should be aware that any information provided to the ministry in connection with their application may be subject to disclosure in accordance with the requirements of FIPPA.

Questions about the collection, use and disclosure of information may be directed to:

Ministry for Seniors and Accessibility Freedom of Information Coordinator
400 University Avenue
2nd Floor Toronto, ON
M7A 2R9
Telephone: 416-314-7711

TRANSFER PAYMENT ONTARIO PROCESS

Transfer Payment Ontario (TPON) – Getting Registered

Applicants using TPON (formerly Grants Ontario) for the first time must create a [“One-key” account](#) and should register for access at least three weeks in advance of the ICG Program’s application deadline. If an applicant has previously submitted an application for funding from other government programs through TPON, a new ONE-key account is not required.

Technical questions regarding this online system may be directed to TPON Client Care at:

Email: TPONCC@ontario.ca

Telephone: (416) 325-6691 or 1-855-216-3090, Monday to Friday from 8:30 a.m. to 5:00 p.m. ET

Since applicants must register with TPON to access the ICG Program applications, most of the information requested in the first few sections of the application form (such as address, contact information, etc.) will be automatically filled in using data from the registration process.

Please note that the ONE-key account is registered at the individual level and not the organization level. If someone in your organization has an account that is used for a different government grant application, but you are the one submitting this new application, you will require your own separate account.

Once an application has been started, it may be saved or downloaded at any point and returned to later. Please refer to the Transfer Payment Ontario website for technical instructions on how to submit the application.

Once you are registered and have access, the next step is to complete an application online through TPON.

For help with this process, refer to the [Transfer Payment Ontario website](#).

Upon receipt of your application, you will receive a confirmation email. If you have not received a confirmation email within 48 hours of your submission, please call TPON Client Care.

All applications will be evaluated following the closing of the application period.

Following the evaluation period, the primary contact provided by the applicant will be notified by email regarding the application status. It is therefore important to provide accurate and up-to-date contact information and to regularly monitor the primary contact's phone and email to enable timely communication regarding the status of the application.

Questions

Please refer to the above TPON contact information if you have technical questions about the steps involved with the application system.

If you have other questions about the grant program in general or any of the information listed in these guidelines, please contact your [Regional Development Advisor](#) who can address questions you have regarding this program.

GLOSSARY

AGE-FRIENDLY COMMUNITY PLAN: Also called an action plan, this is an outline of specific actions that address the key needs you have identified that include short- and long-term strategies to enhance older adults' quality of life. Learn more about developing an action plan by referring to [Ontario's Age-Friendly Community Planning Guide](#).

AGE-FRIENDLY COMMUNITIES: Age-friendly communities help create more accessible environments for people of all ages and abilities across diverse communities in our Province. These communities create physical and social environments that support independent and active living and enable older adults and people with disabilities to continue contributing to all aspects of community life. Community leaders and residents in age-friendly communities work together to ensure that local policies, programs and services are accessible, inclusive and support the social and physical environments that enable Ontarians to live safe, active and meaningful lives.

COMMUNITY: Refers to a specific geographic area (e.g., municipality or neighbourhood).

GRANTS: means the funding provided to a successful applicant to the ICG Program.

ICG PROGRAM: means the ministry's Inclusive Community Grants Program.

IN-KIND CONTRIBUTION: Donation to a project by an individual, business, or organization of materials, goods, services, or time that would otherwise have been paid

for by the recipient. It involves non-cash asset transactions such as equipment, use of facilities, labour, and goods. An in-kind donation to a project must: (a) be essential to a project's success; (b) represent an expense that would have otherwise been incurred and paid for by the recipient as part of the project; (c) be noted in the application and documented in the recipient's accounts; and (d) be reasonably estimated at fair value on the date it is made, using either market value or an appraisal.

NOT-FOR-PROFIT ORGANIZATION: For the purposes of the ICG Program, a not-for-profit organization is an incorporated entity that is organized and operated exclusively for a purpose other than profit.

OLDER ADULTS: Individuals aged 55 and older.

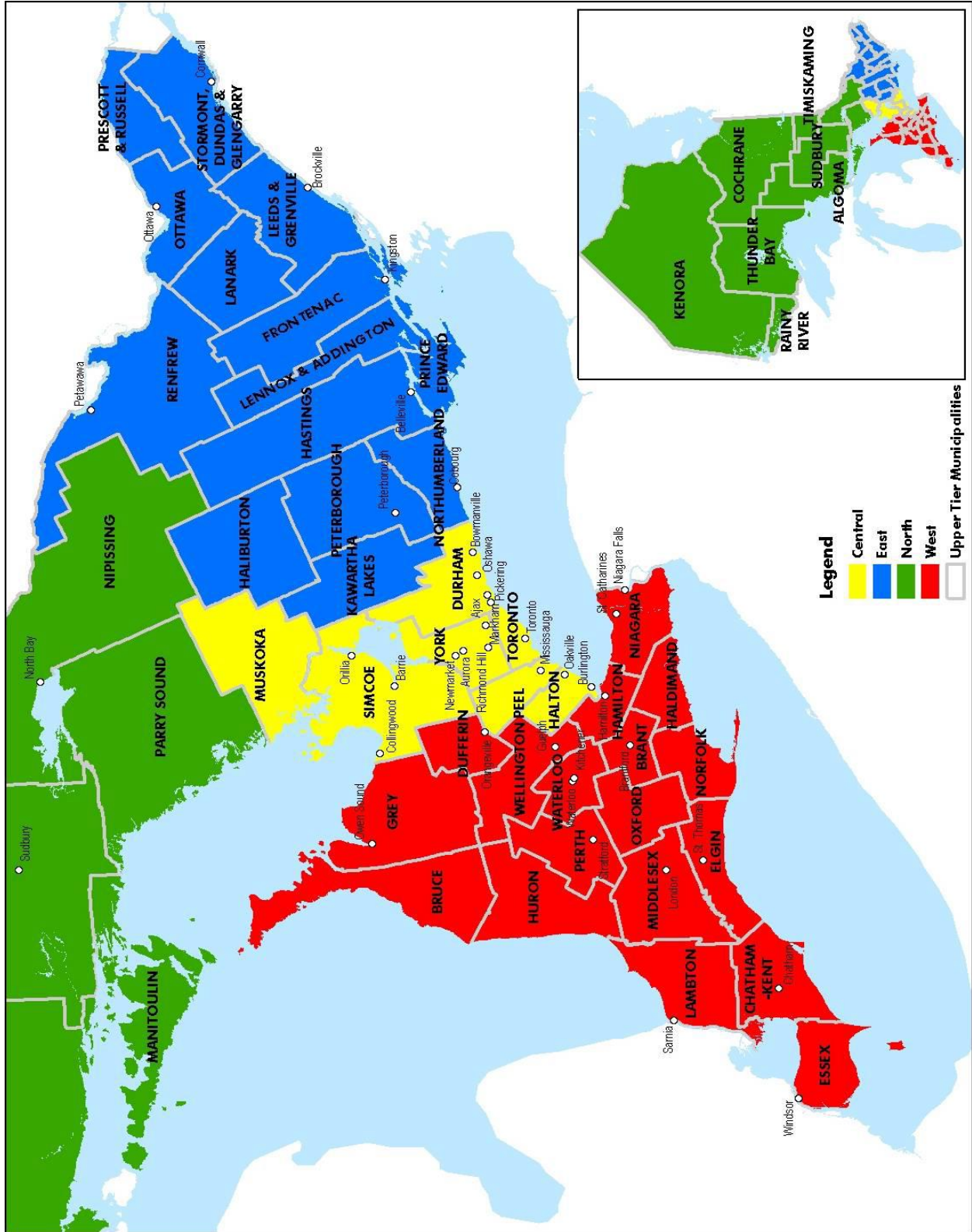
OUTCOMES: mean the significant changes, effects or impacts that are the result of implementing the project. Outcomes must be measurable and may occur within organizations, communities, and/or individuals. They may relate to behaviour, skills, knowledge, attitudes, values, conditions, or other attributes. There is a direct relationship between outputs (i.e., quantitative results) and outcomes, but they are not the same thing. For example, an educational workshop might measure the number of attendees (output) while also measuring whether the workshop helped increase community awareness of elder abuse (outcome) by having the attendees answer survey questions asking about increased awareness.

PERFORMANCE MEASURES: Indicators that provide qualitative and/or quantitative information needed to measure whether a project is achieving its intended outcomes. Qualitative data can be expressed in terms of change or comparison between two states (e.g., "the student reported she felt more capable solving math problems by the end of the semester than she did at the beginning"). Quantitative indicators can be in the form of a ratio, percentage, comparison, or figure (e.g., "the student's math test scores increased by 20% over the course of the semester").

PROJECT: A set of activities or functions that a recipient proposes to undertake. A project has a clear start and end date, occurs within a reasonable period of time, and demonstrates measurable outputs and outcomes.

SMALL URBAN or RURAL COMMUNITIES: A municipality or community with a population size of under 30,000.

APPENDIX A: MINISTRY REGIONS IN ONTARIO



Township of Admaston/Bromley

477 Stone Road, R.R. #2

Renfrew, ON

K7V 3Z5

E-Mail Address – info@admastonbromley.com

**613-432-2885 Stone Road Office
613-432-4052 Fax**

**613-432-3175 Stone Road Garage
613-646-7918 Cobden Road Garage**

REPORT

Date: May 16, 2024
To: Council
From: Kelly Coughlin
Re: 2024 / 2025 Insurance Renewal

Background:

The Township of Admaston/Bromley insurance policy renews each year on May 1. In 2021, the Township of Admaston/Bromley procured the services of MIS Municipal Insurance Services, to be the insurer for the 2021-2022 & 2022-2023 insurance years.

For 2024/2025, the insurance carrier estimated the insurance renewal could see an increase of 15% for the annual renewal. Staff included a provision of 15% increase in the 2024 budget that was adopted by Council.

In late April, staff received the insurance renewal package for the 2024/2025 calendar year from the insurance carrier that reflected a 4.9% increase over the previous year.

Discussion:

Renewal proposal reflects impact due to market conditions in the following areas: General Liability coverage increased by 5%, Property premium increased by 8%, Automobile coverage increased by 3%, LCIS (Local Community Insurance Services) coverage increased by 3% and no change to cyber insurance.

Financial Implications:

The Township budgeted for \$80,335 plus PST for insurance for 2024 calendar year.

The current renewal is \$73,306 plus PST or 4.9% over the previous year.

People Consulted:

CAO/Clerk

Recommendation for Council:

BE IT RESOLVED THAT Council approves the insurance renewal from MIS Municipal Insurance Services for the period of May 1, 2024 to May 1, 2025 in the amount of \$73,306 (before taxes).



Municipal Insurance Renewal Proposal for The Corporation of the Township of Admaston Bromley

April 30, 2024

Presented by:
Timothy Hutchison, President

MIS Municipal Insurance Services

A division of McDougall Insurance Brokers Ltd.

In Partnership with

Public Sector Division

Marsh Canada Inc.

This presentation is a condensed report of your insurance coverage. Nothing herein alters the terms, conditions and exclusions contained in the printed insurance contract.



The Corporation Of the Admaston Bromley

Insurance Proposal

Policy Period

01 May 2024 - 01 May 2025

30 April 2024

1

Important – Please Note The Following

Duty of Disclosure

In addition to providing all basic information necessary to enable us to place the risk, you must ensure that you are complying with your legal duty of disclosure of all material matters relating to the risk. In particular, you must satisfy yourself as to the accuracy and completeness of the information you provide to insurers. In this respect, you must provide all information relating to the risk, whether favourable or not, which would influence the judgement of a prudent insurer in determining whether he will take the risk, and, if so, for what premium and on what terms. If all such information is not disclosed by you, insurers have the right to void the policy from its inception which may lead to claims not being paid.

Payment Terms

Premiums are due and payable on receipt of a Marsh invoice. Payment should be made immediately to avoid any possible cancellation for non-payment of premium.

Period of Validity of Quote

This offer remains open for acceptance by the Insured until the expiry of the current Municipal Insurance program policy(ies).

Breach of Warranty or Subjectivity

If any of the terms and conditions contained in this proposal are identified as a “warranty” or as a subjectivity to binding or continuing cover, you should be aware that if the terms of the warranty as stated are breached or the subjectivity is not met, insurers may have the right to void the applicable coverage and deny any resulting or subsequent losses as a result.

Underinsurance

It is important that all policy limits and amounts insured be reviewed carefully and at least annually to be certain they are adequate to provide full recovery in event of a loss.

Underwriting / Binding Authority

Certain portions of this quotation of cover have been provided by Marsh Canada Limited acting in an underwriting capacity on behalf of the Insurer who, under a binding authority agreement, has given us authority to quote and confirm insuring terms, conditions and premiums. Marsh Canada Limited is not acting as an insurance broker in this instance and is not providing alternative terms or markets for the cover other than as quoted. For covers where Marsh Canada Limited does not act in an underwriting capacity nor has a binding authority agreement with the Insurer,

coverage cannot be bound with those Insurers unless a request is made to the Insurer and confirmation of coverage is subsequently received by Marsh Canada Limited from the Insurer.

Material Changes From Expiring Policy

You should carefully note any items identified in the “Changes from Expiry” section under each coverage as they represent material changes in cover from your previous policy.

Risk and Claims Information

This proposal has been based on the risk and claims information provided and/or verified by you to Marsh Canada Limited. If any of this information is not correct or has changed in the interim, you must advise us immediately as the terms quoted may therefore be invalid and cover cannot be bound as quoted.

Taxes Payable By Insureds

The following taxes as prescribed by federal and/or local laws and regulations will apply to all or certain portions of the premiums quoted and will be charged by Marsh Canada Limited in addition to the premiums quoted:

Provincial Sales Tax

Canadian Councils Liability

Limits of Liability:	\$ 5,000,000	General Liability, including Sudden and Accidental Pollution any one Occurrence
	\$ 5,000,000	and in the Annual Aggregate for Products and Completed Operations during the Policy Period
Extensions of Coverages:	\$ 5,000,000	Employers' Liability; any one Claim
	\$ 5,000,000	Tenant Legal Liability; any one Occurrence
	\$ 5,000,000	Employee Benefit Liability; any one Claim
	\$ 5,000,000	*Incidental Medical Malpractice; any one Claim Retroactive Date: November 15, 1993
	\$ 50,000	Voluntary Medical Payments; any one Claim and in the Annual Aggregate during the Policy Period
	\$ 2,000,000	Forest Fire Fighting Expense; any one Occurrence and in the Annual Aggregate during the Policy Period
	\$ 50,000	Voluntary Payment for Property Damage; any one Occurrence and in the Annual Aggregate during the Policy Period
	\$ 250,000	Incidental Garage Operations; any one Occurrence and in the Annual Aggregate during the Policy Period
	\$ 100,000	Municipal Marina Legal Liability; any one Pleasure Craft
	\$ 1,000,000	Municipal Marina Legal Liability; in the Annual Aggregate for Legal Liability for Property Damage during the Policy Period
	\$ 500,000	Wrongful Dismissal (Legal Expense); any one Claim and in the Annual Aggregate during the Policy Period
	\$ 100,000	Conflict of Interest Reimbursement Expenses; any one Claim
	\$ 100,000	Legal Expense, Reimbursement Expenses; any one Claim and
	\$ 500,000	Legal Expense, Reimbursement Expenses; in the Annual Aggregate during the Policy Period
	\$ 5,000,000	Non-Owned Automobile (including Contractual Liability for Hired Automobiles); any one Occurrence
	\$ 250,000	Legal Liability for Damage to Hired Automobiles; any one Occurrence
	\$ 5,000,000	Wrap-Up Liability – Difference in Conditions and Difference in Limits; any one Occurrence
	Endorsements:	\$ 5,000,000
\$ 2,500,000		*Environmental Impairment Liability; any one Claim and
\$ 5,000,000		Environmental Impairment Liability; in the Annual Aggregate during the Policy Period Retroactive Date: November 15, 1993

	\$ 250,000	*Abuse / Molestation Liability; any one Claim and
	\$ 500,000	Abuse / Molestation Liability; in the Annual Aggregate during the Policy Period Retroactive Date: May 1, 2021
		Voluntary Compensation; As per Endorsement No. 4 – Schedule of Benefits
	\$ 5,000,000	Police Officer Assault; any one Occurrence
Deductible(s):	\$ 10,000	Public Entity General Liability; any one Occurrence including Products and Completed Operations, per Claimant in respect of Sewer Back-up
	\$ 10,000	Extensions of Coverage; per Occurrence / per Claimant for all Extensions of Coverage except;
	NIL	Extensions of Coverage; any one Occurrence with respect to Non-Owned Automobile Liability, Conflict of Interest and Legal Expense Reimbursement As per Endorsement No. 4 – Schedule of Benefits for Voluntary Compensation
	\$ 1,000	Extensions of Coverage; with respect to Legal Liability for Damage to Hired Autos
	\$ 10,000	Extensions of Coverage; with respect to Wrongful Dismissal (Legal Expense)
	\$ 10,000	Municipal Errors and Omissions Liability; any one Claim
	\$ 10,000	Environmental Impairment Liability; any one Claim
	\$ 10,000	Abuse / Molestation Liability; any one Claim
	\$ 10,000	Police Officer Assault; any one Occurrence
* Claims Made Coverage Note:	Certain sections of this policy are written on a CLAIMS MADE basis. In order to trigger coverage, a claim must first be made against the insured during the Policy Period or the Extended Reporting Period of 90 days (or longer if purchased) and the act(s), which lead to the claim, must have occurred on or after the Retroactive Date. Furthermore, such claims must also be reported to the insurer during the policy period for coverage to apply. Be aware that late reporting could result in a disclaimer of coverage from the insurer.	
Endorsements:	<p>*Communicable Disease Exclusion Endorsement including \$1,000,000 write-back</p> <p>Retroactive Date: January 01, 2021</p> <p>PERFLUORINATED COMPOUNDS, PERFLUOROALKYL AND POLYFLUOROALKYL SUBSTANCES (PFAS) EXCLUSION (For use on liability (re)insurance policies)</p> <p>The following exclusion applies only to the Insured's water treatment, water supply and firefighting operations:</p> <p>1. This POLICY does not cover any claim for actual or alleged loss, liability, damage, compensation, injury, sickness, disease, death, medical payment, defence cost, cost, expense or any other amount, directly or indirectly and regardless of any other cause contributing concurrently or in any sequence, originating from, caused by, arising out of, contributed to by, resulting from, or otherwise in connection with any PFAS.</p> <p>2. For the purposes of this Exclusion, loss, liability, damage, compensation, injury, sickness, disease, death, medical payment, defence cost, cost, expense or any other amount, includes, but is not limited to, any cost to clean-up, detoxify, remove, monitor, contain, test for or in any way respond to or assess the effect of any PFAS.</p> <p>3. PFAS means any organic molecule, salt, free radical or ion, the composition of which includes at least one:</p> <p>a. perfluorinated methyl group (-CF₃); or</p>	

	b. perfluorinated methylene group (-CF ₂ -). LMA5595 amended 29 July 2022
Policy Form:	EK2004502 B0509BOWCI2351220
Insurer(s) and Proportion of Participation(s):	Certain Lloyd's Underwriters (Syndicate 1886) – 100%
Subject To:	Environmental Impairment Liability - a) Excluding ASTs >25 years or where not double walled/skinned or has no secondary containment b) Excluding USTs (underground tanks) which are either >20 years old or single skinned Subject to schedule of tanks to be held on file and tanks not seen are not covered Completion of Casualty Questionnaire/Waiver Terms will remain as indicated subject to no claims deterioration as of May 1, 2024

Canadian Councils Excess Umbrella Liability (1st Layer)

Limit of Coverage:	<p>\$ 20,000,000 any one Occurrence General Liability including Sudden and Accidental Pollution and Police Officer Assault Endorsement</p> <p>\$ 20,000,000 any one Occurrence in the Annual Aggregate in respect of Products & Completed Operations</p> <p>\$ 20,000,000 *any one Occurrence in the Annual Aggregate in respect of Municipal Errors and Omissions Liability</p> <p>\$ 20,000,000 any one Occurrence in the Annual Aggregate in respect of Employee Benefits Liability</p>
Excess of Underlying Coverage(s) and Limit(s):	<p>\$ 5,000,000 any one Occurrence General Liability including Sudden and Accidental Pollution and Police Officer Assault Endorsement</p> <p>\$ 5,000,000 any one Occurrence and in the Aggregate in respect of Products and Completed Operations during the Policy Period</p> <p>\$ 5,000,000 *Incidental Medical Malpractice; any one Claim</p> <p>\$ 5,000,000 Municipal Errors and Omissions; in the Annual Aggregate</p> <p>\$ 5,000,000 Employee Benefits Liability; any one Claim</p> <p>\$ 5,000,000 Non-Owned Automobile Liability including Contractual Liability for Hired Automobiles; any one Occurrence</p> <p>\$ 5,000,000 Owned Automobile Liability (Aviva Insurance Company of Canada); any one Occurrence</p>
* Claims Made Coverage Note:	<p>Certain sections of this policy are written on a CLAIMS MADE basis. In order to trigger coverage, a claim must first be made against the insured during the Policy Period or the Extended Reporting Period of 90 days (or longer if purchased) and the act(s), which lead to the claim, must have occurred on or after the Retroactive Date. Furthermore, such claims must also be reported to the insurer during the policy period for coverage to apply. Be aware that late reporting could result in a disclaimer of coverage from the insurer.</p>
Retained Limit:	\$ NIL
Endorsements:	<p>Standard Excess Automobile Liability Policy Follow Form Named Insured, SPF No. 7</p> <p>PERFLUORINATED COMPOUNDS, PERFLUOROALKYL AND POLYFLUOROALKYL SUBSTANCES (PFAS) EXCLUSION (For use on liability (re)insurance policies)</p> <p>The following exclusion applies only to the Insured's water treatment, water supply and firefighting operations:</p> <p>1. This POLICY does not cover any claim for actual or alleged loss, liability, damage, compensation, injury, sickness, disease, death, medical payment, defence cost, cost, expense or any other amount, directly or indirectly and regardless of any other cause contributing concurrently or in any sequence, originating from, caused by, arising out of, contributed to by, resulting from, or otherwise in connection with any PFAS.</p> <p>2. For the purposes of this Exclusion, loss, liability, damage, compensation, injury, sickness, disease, death, medical payment, defence cost, cost, expense or any other amount, includes, but is not limited to, any cost to clean-up, detoxify, remove, monitor, contain, test for or in any way respond to or assess the effect of any PFAS.</p> <p>3. PFAS means any organic molecule, salt, free radical or ion, the composition of which includes at least one:</p> <p>a. perfluorinated methyl group (-CF₃); or</p> <p>b. perfluorinated methylene group (-CF₂-).</p>

	LMA5595 amended 29 July 2022
Policy Form:	EK2004498 B0509BOWCI2351184
Insurer(s) and Proportion of Participations(s):	Certain Lloyd's Underwriters (Syndicate 1886) – 100%
Subject To:	Terms will remain as indicated subject to no claims deterioration as of May 1, 2024

Combined Physical Damage & Machinery Breakdown

Coverage:	Property Of Every Description – All Risks of Direct Physical Loss or Direct Physical Damage (Subject to Policy Exclusions)	
Limits of Liability:	\$ 10,488,294	Blanket Limit of Loss on Property of Every Description including Machinery Breakdown
	\$ 7,938,294	Total Insured Value
	\$ 253,849	Disposal Sites (Not included in Blanket Limit)
	\$ 1,903,728	Contractors Equipment (Not included in Blanket Limit)
Physical Damage Extensions of Coverage:	The limits for the following extensions of coverage are included in the Blanket Limit shown above:	
	\$ 500,000	Valuable Papers;
	\$ 500,000	Extra Expense;
	\$ 500,000	Accounts Receivable;
	\$ 500,000	Gross Rentals;
	\$ 500,000	Computer Media;
	\$ 25,000	Fine Arts (Agreed Value);
	The limits for the following extensions of coverage are in addition to the Blanket Limit shown above:	
	\$ 1,000,000	Newly Acquired Property;
	\$ 1,000,000	Building in the Course of Construction; Contractors and Consultants
	\$ 500,000	Property in Transit;
	\$ 1,000,000	Unnamed Locations;
	\$ 500,000	Expediting Expense;
	\$ 300,000	Business Interruption – Profits; Subject to maximum of \$25,000 per month
	\$ 1,000,000	Contingent Business Interruption;
	\$ 100,000	Fire Extinguishing Material and Fire Fighting Expense;
	\$ 500,000	Professional Fees;
	\$ 10,000	Master Key;
	\$ 100,000	Land and Water Pollution Clean Up Expense;
	\$ 100,000	Stock Spoilage;
	\$ 100,000	Commercial Property Floater;
	\$ 1,000,000	Off Premises Service Interruption;
	\$ 100,000	Exhibition Floater;
	\$ 100,000 or 10%	Environmental Upgrade;
	\$ 15,000	Money, Cash Cards and Securities;
	\$ 15,000	Preservation of Property;
	\$ 25,000	Technological Advancement;
	\$ 1,000,000	Demolition and Increased Cost of Construction;
\$ 50,000 / \$ 100,000	Prevention of Ingress / Egress; 4 weeks	
\$ 100,000 or 25%	Debris Removal;	
\$ 5,000	Property of Councillors, Board Members and Employees; any one loss (\$25,000 maximum annual policy limit)	

Insurance Proposal

Machinery Breakdown:	\$ 1,000,000 Newly Acquired Property; \$ 500,000 Expediting Expense; \$ 500,000 Professional Fees; \$ 100,000 Consequential Damage; \$ 500,000 Hazardous Substance; \$ 10,000 Data and Media; \$ 500,000 Ammonia Contamination; \$ 500,000 Water Escape; \$ 10,000 Reproduction Costs; \$50,000 / \$100,000 Interruption by Civil Authority; 4 weeks
Endorsements:	Automobile Replacement Cost Deficiency Endorsement
Deductible(s):	\$ 10,000 each occurrence for all losses except \$ 2,500 each Computer/Electronic Data Processing loss \$ 2,500 each Fine Arts loss \$ 100,000 each Flood loss except \$250,000 for Property in 100 Year Flood Zone 15 % of total insured value or 250,000 minimum, whichever is greater, each Earthquake occurrence
Policy Form:	Municipal Insurance Program - Master Policy (January 1, 2022)
Insurer(s) and Proportion of Participations(s):	Physical Damage: Aviva Insurance Company of Canada -70% Zurich Canada - 30% Machinery Breakdown: Aviva Insurance Company of Canada - 100%
Subject To:	<ol style="list-style-type: none"> 1. A Schedule of Property including Construction, Occupancy, Protection, Exposure, civic address including postal codes for all locations. 2. Schedule of Miscellaneous Tools and Contractors Unlicensed Equipment. 3. All cooking facilities are ULC wet chemical compliant with semi-annual maintenance contract and Class K portable extinguisher. 4. Unless specifically agreed, all heritage properties are covered for Replacement Cost only. For Heritage Replacement Cost, a professional appraisal must be provided for approval by the

	insurer. 5. All locations may be subject to Engineering Inspection. 6. Terms will remain as indicated subject to no claims deterioration as of May 1, 2024 .
Changes from Expiring Policy:	

Comprehensive Crime

Limits:	\$ 1,000,000	Employee Dishonesty – Form A
	\$ 200,000	Broad Form Loss of Money (Inside Premises)
	\$ 200,000	Broad Form Loss of Money (Outside Premises)
	\$ 200,000	Money Orders & Counterfeit Paper Currency
	\$ 1,000,000	Depositors Forgery
	\$ 200,000	Professional Fees / Audit Expenses
	\$ 200,000	Computer Fraud or Funds Transfer Fraud
Deductible(s):	\$ NIL	per Loss
Policy Form:	Master Crime Wording (April 2012)	
Insurer(s) and Proportion of Participations(s):	Aviva Insurance Company of Canada – 100%	
Subject To:	<ol style="list-style-type: none"> 1. Bank Accounts NOT being reconciled by the same person(s) authorized to deposit and withdraw funds. 2. All cheque requisitions and issued cheques containing dual signatures. 3. If the above is not part of your internal Financial controls, please provide explanation(s). 4. Terms will remain as indicated subject to no claims deterioration as of May 1, 2024 	

Automobile Insurance (Ontario)

Limits:	\$ 5,000,000	Liability – Bodily Injury / Property Damage Accident Benefits – Basic Benefits; Limits as stated in Policy Accident Benefits – Options; None Selected; Limits as stated in Policy Uninsured Automobile; Limits as stated in Policy Direct Compensation – Property Damage; Limits as stated in Policy Loss or Damage – All Perils Deductible: \$10,000
Endorsements:	OPCF 3 OPCF 4A OPCF 4B OPCF 5 OPCF 20 OPCF 21B OPCF 31 OPCF 32 OPCF 43R OPCF 44	Drive Government Automobiles Endorsement Permission to Carry Explosives Permission to Carry Radioactive Material Permission to Rent or Lease Loss of Use Endorsement - Applicable to Light Units per occurrence (Applicable only to Private Passenger Vehicles and Light Commercial Vehicles) Blanket Fleet Endorsement – No Annual Adjustment Non-Owned Equipment Use of Recreational Vehicles by Unlicensed Drivers Removing Depreciation Deduction – 24 Months New Family Protection Endorsement Applicable to Private Passenger Vehicles, Light Commercial Vehicles, Skidoos and All Terrain Vehicles, and Police Vehicles Notice of Cancellation Ninety (90) Days Tarmac Exclusion
Policy Form:	Provincial Statutory Owners Policy	
Insurer(s) and Proportion of Participations(s):	Aviva Insurance Company of Canada – 100%	
Subject To:	1. Terms will remain as indicated subject to no claims deterioration as of May 1, 2024 2. Provision of updated Vehicles Schedule List to insurer 3. Provision of updated Drivers List to insurer	

Councillors' Accident Coverage

Limits of Coverage:	\$250,000 Principal Sum
Included Coverage:	Number of Councillors: Five (5) 24 Hour Coverage <hr/> Based on 5 Members Out of Province Emergency Medical Coverage for 15 days including Spouse's Coverage
Policy Form:	Insurers Standard Form
Insurer(s) and Proportion of Participations(s):	AIG Insurance Company of Canada – 100%
Subject To:	\$2,500,000 Aggregate Limit of Indemnity Per Accident Terms will remain as indicated subject to no claims deterioration as of May 1, 2024

Volunteer Fire Fighters' Accident Coverage

Limits of Coverage:	\$ 150,000	Principal Sum
	\$ 300	Disability Benefit 1st 4 weeks
	\$ 900	Disability Benefit after 4 weeks
		While on Duty Only Coverage 23 - Members Coverage Only
Policy Form:	Insurers Standard Form	
Insurer(s) and Proportion of Participations(s):	AIG Insurance Company of Canada – 100%	
Subject To:	Terms will remain as indicated subject to no claims deterioration as of May 1, 2024	

Municipal Accident Coverage

Limits of Coverage:	\$ 50,000	Principal Sum – Volunteers of the Policyholder while on Duty Only under the age of 80
	\$ 1,000,000	Aggregate Limit of Indemnity Per Accident
Policy Form:	Insurers Standard Form	
Insurer(s) and Proportion of Participations(s):	AIG Insurance Company of Canada – 100%	
Subject To:	Terms will remain as indicated subject to no claims deterioration as of May 1, 2024	

Public Entity Recovery Assistance Plan (Critical Illness)

Sum Insured:	\$5,000 Limit for Insured(s) who are age 69 or less Five (5) Councillors or Volunteer Firefighters
Policy Form:	Insurers Standard Form
Insurer(s) and Proportion of Participations(s):	Sutton Special Risk – 100%
Subject To:	Terms will remain as indicated subject to no claims deterioration as of May 1, 2024
Changes from Expiring Policy:	

LCIS – Annual Low Risk Events Liability

Limits of Coverage:	\$	5,000,000	Bodily Injury & Property Damage any one Occurrence
	\$	5,000,000	Products & Completed Operations Aggregate
	\$	2,000,000	Personal Injury & Advertising Liability
	\$	10,000	Medical Payments per Person
	\$	50,000	Medical Payments per Accident
	\$	5,000,000	Tenant's Legal Liability
	\$	5,000,000	Incidental Medical Malpractice Liability
	\$	2,000,000	Non-Owned Automobile Liability
	\$	50,000	SEF 94 – Legal Liability for Damage to Non-Owned Autos
	\$	1,000,000	Fire Fighting Expense Liability
Endorsements:	USA Jurisdiction Fire Fighting Expense Liability Security Default Cancellation Clause Service of Suit Clause (Canada) (Action Against Insurer) Notice Concerning Personal Information Intention for AIF to bind Clause Lloyd's Underwriters Policyholder's Complaint Protocol		
Additional Endorsements:	Additional Insured Vendor Liability Endorsement Injury or Property Damage to Participants Endorsement		
Deductible:	\$1,000	per Loss but only with respect to Property Damage Liability, Tenant's Legal Liability and SEF 94 – Legal Liability for Damage to Non-Owned Autos	
Policy Form:	GL 2020		
Insurer(s) and Proportion of Participations(s):	Certain Lloyd's Underwriters (Syndicate 1886) – 100%		
Subject To:	Terms will remain as indicated subject to no claims deterioration as of effective date May 1, 2024 Provision of an updated Annual Low Risk Events Liability Application		

Cyber Liability

Cyber Incident Response:	\$500,000	Incident Response Costs in the Aggregate
	\$500,000	Legal and Regulatory Costs in the Aggregate
	\$500,000	IT Security and Forensic Costs in the Aggregate
	\$500,000	Crisis Communication Costs in the Aggregate
	\$500,000	Privacy Breach Management Costs in the Aggregate
	\$500,000	Third Party Privacy Breach Management Costs in the Aggregate
	\$50,000	Post Breach Remediation Costs in the Aggregate (maximum 10% of all sums CFC has paid as a direct result of the cyber event)
Cyber Crime:	\$250,000	Funds Transfer Fraud in the Aggregate
	\$250,000	Theft of Funds Held in Escrow in the Aggregate
	\$250,000	Theft of Personal Funds in the Aggregate
	\$500,000	Extortion in the Aggregate
	\$250,000	Corporate Identity Theft in the Aggregate
	\$250,000	Telephone Hacking in the Aggregate
	\$50,000	Push Payment Fraud in the Aggregate
System Damage and Business Interruption:	\$250,000	Unauthorized Use of Computer Resources in the Aggregate
	\$500,000	System Damage and Rectification Costs in the Aggregate
	\$500,000	Income Loss and Extra Expense in the Aggregate (sub-limited to \$1,000,000 in respect of System Failure)
	\$100,000	Additional Extra Expense in the Aggregate
	\$500,000	Dependent Business Interruption in the Aggregate (sub-limited to \$1,000,000 in respect of System Failure)
	\$500,000	Consequential Reputational Harm in the Aggregate
	\$25,000	Claim Preparation Costs in the Aggregate
Network Security and Privacy Liability:	\$500,000	Hardware Replacement Costs in the Aggregate
	\$500,000	Network Security Liability Aggregate, including Costs and Expenses
	\$500,000	Privacy Liability Aggregate, including Costs and Expenses
	\$500,000	Management Liability Aggregate, including Costs and Expenses
	\$500,000	Regulatory Fines Aggregate, including Costs and Expenses
Media Liability:	\$500,000	PCI Fines, Penalties and Assessments Aggregate, including Costs and Expenses
	\$500,000	Defamation Aggregate, including Costs and Expenses
Court Attendance Costs:	\$500,000	Intellectual Property Rights Infringement Aggregate, including Costs and Expenses
	\$100,000	in the Aggregate (sub-limited to \$2,000 per day)
Endorsements:	Marsh Public Sector Special Amendatory Clause Policy Aggregate Limit of Liability Clause (Including Aggregate Sub-limit For Cyber Crime) Choice of Law, Jurisdiction and Service of Suit Condition	

	Amendatory Clause	
Continuity Date:	20 April 2022	
Deductible:	\$10,000	each Claim for All Losses, except:
	\$10,000	each Claim, including costs and expenses, for Network Security & Privacy Liability and Media Liability Losses
	\$10,000	each Claim for System Damage and Rectification Costs Losses
	\$0	each Claim for Incident Response Costs Losses
	\$0	each Claim for Claim Preparation Costs Losses
	\$0	each Claim for Court Attendance Costs Losses
	\$0	each Claim for Post Breach Remediation Costs Losses
Policy Form:	Cyber, Private Enterprise (CAN) v3.0	
Insurer(s) and Proportion of Participations(s):	CFC Underwriting Ltd. – 100%	
Subject To:	Terms will remain as indicated subject to no claims deterioration as of May 1, 2024	



Acceptance of Municipal Insurance Program Proposal

To: Marsh Canada Limited
Public Sector Division
120 Bremner Boulevard, Suite 800
Toronto, Ontario Canada M5J 0A8
Telephone: 416 868 2600

Policy Term (mm/dd/yy): 05/01/24 - 05/01/25

Annual Premium: \$73,306

We agree with the underwriting and claims information submitted and to the terms quoted in the Municipal Insurance Program proposal. This is your authority to proceed with binding cover(s) as outlined in the Municipal Insurance Proposal effective the date(s) noted above. We have also noted below our choice of any optional items in the Insurance Proposal as well as any specific instructions.

Indicated below are our instructions regarding any optional coverages shown in the insurance proposal.

Optional Coverages / Specific Instructions:

Signed on Behalf of Corporation of the Township of Admaston Bromley

Authorized Signature

Date

Please print the name of the person signing above

Implementation of Limit of Liability:

In no event shall either party be liable for any indirect, special, incidental, consequential or punitive damages or for any lost profits arising out of or relating to any services provided by Marsh or its affiliates. The aggregate liability of Marsh, its affiliates and its and their employees to you or your affiliates arising out of or relating to the provision of services by Marsh or its affiliates shall not exceed \$10 million. This provision applies to the fullest extent permitted by applicable law.



Marsh Canada Limited
120 Bremner Boulevard, Suite 800
Toronto, Ontario M5J 0A8
+1 416 868 2600

This document and any recommendations, analysis, or advice provided by Marsh (collectively, the "Marsh Analysis") are intended solely for the entity identified as the recipient herein ("you"). This document contains proprietary, confidential information of Marsh and may not be shared with any third party, including other insurance producers, without Marsh's prior written consent. Any statements concerning actuarial, tax, accounting, or legal matters are based solely on our experience as insurance brokers and risk consultants and are not to be relied upon as actuarial, accounting, tax, or legal advice, for which you should consult your own professional advisors. Any modeling, analytics, or projections are subject to inherent uncertainty, and the Marsh Analysis could be materially affected if any underlying assumptions, conditions, information, or factors are inaccurate or incomplete or should change. The information contained herein is based on sources we believe reliable, but we make no representation or warranty as to its accuracy. Except as may be set forth in an agreement between you and Marsh, Marsh shall have no obligation to update the Marsh Analysis and shall have no liability to you or any other party with regard to the Marsh Analysis or to any services provided by a third party to you or Marsh. Marsh makes no representation or warranty concerning the application of policy wordings or the financial condition or solvency of insurers or reinsurers. Marsh makes no assurances regarding the availability, cost, or terms of insurance coverage.

Marsh is one of the Marsh & McLennan Companies, together with Guy Carpenter, Mercer, and Oliver Wyman.
Copyright © 2020 Marsh Canada Limited and its licensors. All rights reserved. www.marsh.ca | www.marsh.com

TOWNSHIP OF ADMASTON/BROMLEY
DOUGLAS FIRE COMMITTEE
MINUTES

Wednesday April 10, 2024
At 7:00 p.m.

Present were Chair Kevin LeGris, Committee Members Harry Stuart, Daryl Thom, Ken Keill, Fire Chief Bill McHale.
Regrets Nathan Harris and Patrick Donohue

1. Chairman Kevin LeGris call the meeting to order at 7:00 p.m.
2. Declaration of Pecuniary Interest –None

3. APPROVAL OF AGENDA
Moved by Daryl Thom and Seconded by Harry Stuart

Be it resolved that the agenda for the April 10, 2024 meeting be approved

Carried

4. APPROVAL OF MINUTES
Moved by Harry Stuart and seconded by Daryl Thom

Be it resolved that the minutes of the March 13, 2024 meeting be approved as read.

Carried

5. BUSINESS FROM PREVIOUS MEETINGS
A copy of the completed inspections of both the ARC and Douglas recreation facilities were circulated.
Chief Bill was pleased with how quickly this work was all done.

6. CORRESPONDENCE
There was none.

7. NEW BUSINESS
Helmet Purchase
Chief Bill has received sample helmets from various suppliers. The firemen are wearing these sample helmets at fire practice to get a feel for the weight, fit and features of the different helmets. Chief Bill is looking into “LAS-Canoe Procurement “ to secure a better price. Chief Bill has concerns about warranty if purchased through Canoe. He would like to do more leg work before making a decision.

8. FIRE CHIEF’ REPORT
April fire chief report was reviewed.

Moved by Ken Keill and seconded by Daryl Thom

Be it resolved that the fire chief’s report dated April 5, 2024 be accepted as presented.

Carried

Guest Speaker at Farmers Breakfast

Chief Bill was invited to be one of the guest speakers at the Farmers Breakfast on March 28, 2024 at the Cobden Agriculture Hall. Chief Bill felt it went very well and has already opened some doors for further discussion as well as possible fire safety days at other events. Housekeeping is the main issue in fire safety—keeping areas clean and garbage removed.

Dry Hydrant at Dam

The dry hydrant at the dam is damaged. At present the dry hydrant at the dam seems to need to be repaired every three years. Some of the firemen would like to see it this hydrant relocated to the beach. Travel time would be the same for either location. Chief Bill feels that a location at the beach could work. He will bring back a report to the next meeting.

9. FINANCIAL INFORMATION

A list of cheques written can be viewed on the March 21, 2024 Admaston/Bromley agenda. The question on an entry in equipment rental was answered with it being the hst portion of the invoice that we get back.

10. 2024 FIRE COST UPDATE

This report was reviewed

11. BUDGETARY CONTROL REPORT MARCH 31, 2024

The report was looked at and there are no questions.

12. OPEN DISCUSSION

The question on the new delivery format for the agenda was discussed and the committee are going to leave it as is for now. A fellow citizen had high words of praise for the fire department, for the excellent all-round training both for at fires and helping fellow citizens medically without hesitation.

13. NEXT METTING

The next meeting is May 8, 2024 at 7:00 p.m. at the council chambers.

14. ADJOURN

Moved by Ken Keill and seconded by Harry Stuart

Be it resolved that the meeting of April 10, 2024 be adjourned at 7:41 p.m.

Carried

Douglas Fire Committee
Fire Chief Report
April 2024

Date	Men	Hrs	Where	What
Apr 1	12	24	Practice	SP103 training
Apr 3	06	19		Hydro Line
Apr 3	03	09		Hydro Transformer
Apr 3	09	13		Tree across highway
Apr 3	08	12		Tree on line
Apr 4	06	18		MVA
Apr 7	03	06	Practice	Weekend truck checks
Apr 8	15	52	Fire Practice	SCBA Maze at RFD
Apr 9	01	03		Clean fire hall
Apr 15	17	34	Practice	Grain Extrication Tool Training
Apr 22	17	28	Practice	SCBA fitness/turnout gear training
Apr 26	01	03	Practice	Fire extinguisher training at AB office
Apr 29	14	28	Practice	Water shuttle with Porta tanks
Apr 29	07	14		MVA
Apr 30	01	03	Practice	Truck repairs

ACTION TRACKING LIST

				Updated Information
				NEW
Date	Item	Assigned To	Due Date	Current Status
October. 2020	Fencing By-Law	Clerk/CBO	continuing	Look into updating the fencing by-law.
November. 2020	LEG report to Committee	CAO/Clerk	continuing	The CAO/Clerk is provide Council with Regular updates. Recreation
October 2021	Forced Roads	Clerk	continuing	Staff are to investigate a policy for the assumption of forced roads.
June. 2023	Reserve Policy	Treasurer-Deputy CAO/Clerk	Spring 2024	Bring a policy forth for reserve funds
Sept. 2023	Douglas Beach	CAO/Clerk	Spring 2024	Investigate ideas to rejuvenate beach
January. 2023	Strategic Planning Exercise	CAO/Clerk	Spring 2024	Work on delivering a Stategic Planning Exercise

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY

BY-LAW No. 2024-31

**A BY-LAW TO CONFIRM PROCEEDINGS OF
THE COUNCIL OF THE TOWNSHIP OF ADMASTON/BROMLEY
AT THE COUNCIL MEETING HELD MAY 16, 2024.**

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

AND WHEREAS Subsection 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law;

AND WHEREAS it is deemed expedient and desirable that the proceedings of the Council of the Corporation of the Township of Admaston/Bromley at this meeting be confirmed and adopted by by-law;

THEREFORE the Council of the Township of Admaston/Bromley enacts as follows:

1. That the actions of the Council at its meeting held on the 16th day of May, 2024 and in respect of each motion, resolution and other action passed and taken by the Council at its said meetings, is, except where the prior approval of the Ontario Municipal Board or other body is required, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this by-law.
2. That the Head of Council and proper officers of the Corporation of the Township of Admaston/Bromley are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain appropriate approvals where required, except where otherwise provided, and to affix the Corporate Seal of the Corporation of the Township of Admaston/Bromley to all such documents.
3. That this By-Law shall come into force and take effect upon the passing thereof.

READ a first and second time this 16th day of May 2024.

READ a third time and finally passed this 16th day of May 2024.

Mayor

CAO/Clerk



**RENFREW & AREA CHAMBER OF COMMERCE
ECONOMIC DEVELOPMENT UPDATE
BREAKFAST NETWORKING EVENT**

This is a perfect opportunity to hear an update on the Economic Development and/ or Growth from the Town of Renfrew, Horton Township, Township of Admaston / Bromley, and the Township of Greater Madawaska.

We are pleased to welcome Jon Pole of myFM as a guest speaker. A tour of the myFM Centre facility will follow immediately after the speakers.

Contact the Chamber office at info@renfrewareachamber.ca or call 613-432-4848 ext 181 to reserve your ticket now.

Tickets are \$25

Join us at the myFM Centre (Ma-te-Way), 1 Ma-te-Way Park Drive, Renfrew

On Tuesday MAY 28th, 2024, 7:30 a.m. to 9:30 a.m.

A Continental Breakfast will be available starting at 7:30 a.m. with Guest Speakers beginning at 8:00 a.m.