



**THE CORPORATION OF THE TOWNSHIP OF WAINFLEET
REGULAR MEETING OF COUNCIL AGENDA
NOVEMBER 12, 2024 – 6:00 P.M.**

*(Time adjusted for this meeting only
Regular business to resume at 6:30 p.m.)*

COUNCIL CHAMBERS

C16/24

- 1. Call to Order**
- 2. Closed Meeting**
 - a) Item under Section 239 (2)(e) of the Municipal Act, 2001, litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board - 1 item (update on an ongoing litigation matter)
- 3. Rise & Report**
- 4. National Anthem**
- 5. Land Acknowledgement Statement**
- 6. Disclosures of Interest and the General Nature Thereof**
- 7. Mayor's Announcements & Remarks**
- 8. Councillor's Announcements & Remarks**
- 9. Adoption of Previous Council Minutes**
 - a) Minutes of the Regular Meeting of Council held October 22, 2024
- 10. Public Meeting**
 - a) Zoning By-law Amendment Z04/2024W
 - b) 2025 User Fees and Charges
- 11. Delegations**
- 12. Consent Agenda**
- 13. Staff Reports & Recommendations**
 - a) Administrative Staff Reports
 - i. ASR-014/2024 Re: 2024 Q3 Projected Results

- ii. ASR-015/2024 Re: 2025 Draft User Fees and Charges
- iii. ASR-016/2024 Re: 2023 Auditor's Report & Draft Financial Report

b) Public Works Staff Reports

- i. PWSR-015/2024 Re: Delegation Request for Storage Containers

14. Review of Correspondence

- a) Correspondence Item C475 Re: CFUW Proclamation Request
- b) Correspondence Item C484 Re: Request for fee reduction (Community Hall)

15. By-laws

- a) By-law No. 044-2024 being a by-law to establish and regulate payment of various fees and charges within the Township of Wainfleet.
- b) By-law No. 045-2024 being a by-law to authorize borrowing from time to time to meet current expenditures during the fiscal year ending December 31, 2025.

16. Notices of Motion

17. Closed Meeting

- a) Item under Section 239 (2)(b) of the Municipal Act, 2001, personal matters about an identifiable individual, including municipal or local board employees – 1 item (an agreement matter)
- b) Minutes of the closed meetings of Council held October 1, 2024 and October 22, 2024.

18. Rise & Report

19. By-law to Confirm the Proceedings of Council

- a) By-law No. 046-2024 being a by-law to adopt, ratify and confirm the actions of the Council at its meeting held on the 12th day of November, 2024

20. Adjournment



**THE CORPORATION OF THE TOWNSHIP OF WAINFLEET
REGULAR MEETING OF COUNCIL MINUTES**

C15/24
OCTOBER 22, 2024
5:00 P.M.
COUNCIL CHAMBERS

PRESENT: B. Grant Mayor
 J. Anderson Councillor
 T. Gilmore Councillor
 S. Van Vliet Councillor

REGRETS: J. MacLellan Councillor

STAFF PRESENT: M. Luey Chief Administrative Officer
 A. Chrastina Deputy Clerk
 M. Jemison Drainage Superintendent
 R. Nan Manager of Operations
 D. Scott Planning Technician

1. Call to Order

Mayor Grant called the meeting to order at 5:01 p.m.

2. Closed Session

Resolution No. C-2024-130

Moved by Councillor Gilmore
Seconded by Councillor Anderson

“THAT Council now move into closed session to discuss:

- a) Item under section 239 (2)(e) of the Municipal Act, 2001, litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board - 1 item (update on open litigation matters)”

CARRIED

3. Rise & Report

The Deputy Clerk reported that Council met in closed session pursuant to exemptions under Section 239 of the Municipal Act and received confidential information respecting open litigation matters.

4. National Anthem

5. Land Acknowledgement Statement

Mayor Grant acknowledged that the land on which we gather is the traditional territory of the Anishinaabeg and Haudenosaunee Peoples, acknowledging the One Bowl and Spoon Treaty.

6. Disclosures of Interest

None.

7. Mayor's Announcements & Remarks

Mayor Grant provided the following remarks:

- Please note that these meeting proceedings are being broadcast live, recorded and made available through the Township website and youtube.com.
- Our annual Remembrance Day ceremony will be held Monday November 11th at 10:30am at our beautiful cenotaph. We are thankful for our friends at the Port Colborne Legion as well as some long serving volunteers who make this possible.
- Our next regular meeting of Council is Tuesday November 12th at 6:30pm.

8. Councillor's Announcements & Remarks

Councillor Anderson highlighted the Wainfleet Township Public Library Years in Review publication and thanked Library staff for their efforts.

9. Adoption of Previous Council Minutes

a) Minutes of the Regular Meeting of Council held October 1, 2024

Resolution No. C-2024-131

Moved by Councillor Van Vliet

Seconded by Councillor Gilmore

"**THAT** the minutes of the regular meeting of Council held October 1, 2024 be adopted as circulated."

CARRIED

10. Public Meeting

None.

11. Delegations

a) Jeff Barnes Re: Paving of Feeder Lane

Resolution No. C-2024-132

Moved by Mayor Grant

Seconded by Councillor Van Vliet

"**THAT** the delegation from Jeff Barnes respecting Paving of Feeder Lane be received; and

THAT staff be directed to work with the delegate to fulfill the request."

CARRIED

12. Consent Agenda

None.

13. Staff Reports & Recommendations**a) Administrative Staff Reports****i. ASR-013/2024 Re: 2025 Council Meeting Schedule****Resolution No. C-2024-133**

Moved by Councillor Anderson

Seconded by Councillor Gilmore

“THAT Administrative Staff Report ASR-013/2024 respecting the 2025 Council Meeting Schedule be received; and

THAT the 2025 Council Meeting Schedule outlined in the report be confirmed and adopted.”

CARRIED

ii. Memorandum Re: Shared Fire Administration Agreement**Resolution No. C-2024-134**

Moved by Councillor Anderson

Seconded by Councillor Gilmore

“THAT the memorandum respecting Shared Fire Administration Agreement be received; and

THAT Council approve extending the temporary agreement to share Fire Administration services between the Township of Wainfleet and the City of Port Colborne to December 31, 2024.”

CARRIED

b) Drainage Staff Reports**i. DSR-006/2024 Re: Consolidated South Wainfleet Drain #13 Culvert Design Update****Resolution No. C-2024-135**

Moved by Councillor Gilmore

Seconded by Councillor Anderson

“THAT DSR-006/2024 be received; and

THAT Council direct Staff to seek grant opportunities and include a portion of the CSW Drain #13 Culvert replacement in the 2025 Capital Budget.”

CARRIED

c) Public Works Staff Reportsi. PWSR-014/2024 Re: Baseball Diamond Restoration and Upgrades**Resolution No. C-2024-136**

Moved by Councillor Van Vliet

Seconded by Councillor Gilmore

“THAT Public Works Staff Report PWSR 014/2024 respecting Baseball Diamond Restoration and Upgrades be received; and

THAT Council approve the proposed plan for the replacement of the baseball diamonds contingent on a successful grant application from the Community Sport and Recreation Infrastructure Fund; and

THAT Council allocate the necessary capital funds to support the baseball diamond restoration and upgrade project in the 2025/26 capital budgets.”

CARRIED

14. Review of Correspondencea) C-2024-380 Re: The Canada Community-Building Fund**Resolution No. C-2024-137**

Moved by Councillor Anderson

Seconded by Councillor Van Vliet

“THAT Correspondence item C-380 from the City of Quinte West respecting the Canada Community Building Fund be supported.

CARRIED

b) C-2024-433 Re: Alcohol sales in Convenience Stores**Resolution No. C-2024-138**

Moved by Councillor Gilmore

Seconded by Councillor Anderson

“THAT Correspondence item C-433 from the City of Temiskaming Shores respecting Alcohol sales in Convenience Stores be supported.”

CARRIED

c) C-2024-434 Re: Joint Resolution Campaign on Physician Shortage**Resolution No. C-2024-139**

Moved by Councillor Gilmore

Seconded by Councillor Van Vliet

“**THAT** Correspondence item C-434 from the Municipality of St. Charles respecting the Joint Resolution Campaign on Physician Shortage be supported.”

CARRIED

d) C-2024-435 Re: Request to Increase Tile Drain Loan Limit

Resolution No. C-2024-140

Moved by Councillor Gilmore

Seconded by Councillor Anderson

“**THAT** Correspondence item C-435 from the Municipality of St. Charles respecting a Request to Increase Tile Drain Loan Limit be supported.”

CARRIED

15. By-laws

a) By-law No. 042-2024 being a by-law to provide for interim tax levies for the year 2025 for the Township of Wainfleet.

Resolution No. C-2024-141

Moved by Councillor Van Vliet

Seconded by Councillor Anderson

“**THAT** By-law No. 042-2024 being a by-law to provide for interim tax levies for the year 2025 for the Township of Wainfleet be read and passed this 22nd day of October, 2024.”

CARRIED

16. Notices of Motion

None.

17. Closed Meeting

None.

18. Rise & Report

19. By-law to Confirm the Proceedings of Council

Resolution No. C-2024-142

Moved by Councillor Van Vliet

Seconded by Councillor Gilmore

“**THAT** By-law No. 043-2024 being a by-law to adopt, ratify and confirm the actions of the Council at its meeting held on the 22nd day of October, 2024 be read and passed this 22nd day of October, 2024.”

CARRIED

20. Adjournment

There being no further business, the meeting was adjourned at 7:13 p.m.

B. Grant, MAYOR

A. Chrastina, DEPUTY CLERK

DRAFT

PUBLIC MEETING INFORMATION REPORT

Public Meeting: Tuesday November 12th, 2024 at 6:30 p.m. in Council Chambers
File No.: Zoning By-law Amendment Z04/2024W
Applicant: NPG Planning Solutions Inc. on behalf of Kevin Toth & Julie Janzen
Subject Property: 33684 Sider Road, Wainfleet

Purpose of a Public Meeting

The purpose of the Public Meeting is to provide information about the application and provide an opportunity for public input. No recommendations are provided at the Public Meeting and Township Council will not be making any decisions at this meeting. A recommendation report will be prepared by staff and presented at a subsequent meeting of Township Council following a full review of the application.

Any person may make written or verbal representation either in support of or in opposition to the proposed Zoning By-law Amendment. Please note that all submissions, including personal information, will become part of the public record and may be publicly released. The Public Meeting will also be live-streamed through the Township's [Youtube page](#). Written comments are encouraged and can be submitted by email to planning@wainfleet.ca, personal delivery to the Township Office at 31940 Highway #3, Wainfleet or regular mail to P.O. Box 40, Wainfleet ON L0S 1V0, to the attention of Sarah Ivins, Planner. The public commenting period will close at the conclusion of the public meeting.

Property Information

The subject lands are located on the west side of Sider Road, between Bell Road and Concession 2 Road, and are known municipally as 33684 Sider Road. The subject lands are approximately 7.95 hectares in area and currently contains agricultural buildings, single detached dwelling, cash crop production, cut flower fields and livestock grazing area. The surrounding land uses include rural residential and agricultural – the subject lands are shown in Schedule “A”.

The subject lands are designated as Prime Agricultural Area in the Niagara Official Plan, designated as Agricultural Area, Environmental Protection Area, Environmental Conservation Area and Fish Habitat in the Township Official Plan and zoned Agricultural – A2 with Environmental Protection and Fish Habitat Overlays under Zoning By-law 034-2014.

Application Details

The purpose of the proposed Zoning By-law Amendment application is to rezone the subject lands from the current Agricultural – A2 zone to a site-specific Agricultural – A2-81 zone to:

- Add a wedding venue as an additional permitted use. Wedding venue is proposed to be defined as the seasonal use of land, buildings or structures for wedding ceremonies and/or wedding celebrations or similar ceremonial events as well as ancillary uses such as parking, loading and servicing facilities. Seasonal is proposed to be defined as May through October each calendar year.
- Establish a maximum floor area of the wedding venue, including outdoor hospitality area, of 865m².
- Establish a maximum floor area for value-added marketing uses of 340m².

- Establish a maximum number of guests for the wedding venue of 150 persons.
- Specify that the minimum parking requirements for places of assembly in Table 3 of Section 5.1 shall apply to the wedding venue. The greater gross floor area of the wedding venue or outdoor hospitality area shall be used in calculation the parking requirement.

The existing Environmental Protection and Fish Habitat Overlays will be maintained. The proposed Zoning By-law Amendment map is attached as Schedule "B" and the proposed site layout is attached as Schedule "C".

As part of a complete application, the following materials were submitted in support of the application and are currently being reviewed by Planning staff and commenting agencies:

1. Agricultural Impact Assessment prepared by Colville Consulting Inc. (July 2024);
2. Barn Conversion Floor Plans & Elevation prepared by Jordan Station Design Co. (March 11, 2024);
3. Dry Hydrant Drawing & Water Calculations prepared by KLS Engineering (June 28, 2024);
4. Partial Plan of Survey Showing Topographical Information & Site Plan for New Construction prepared by Rasch & Hyde Ltd. (August 22, 2024);
5. Planning Justification Report prepared by NPG Planning Solutions Inc. (September 3, 2024);
6. Potable Water Storage & Treatment Design prepared by Intuitive Water Systems (June 15, 2024);
7. Septic Plan & Supporting Documents prepared by Egger Excavating Ltd. (undated);
8. Site Plan prepared by NPG Planning Solutions Inc. (March 1, 2023);
9. Stage 1 & 2 Archaeological Assessment prepared by Sequin Archaeological Services (November 24, 2023).

Consultation

In accordance with the *Planning Act*, a Notice of Public Meeting was mailed to all landowners within 120m of the subject property on October 10th, 2024 and a public notice sign was posted on the subject property. The notice was also posted on the Township's website at www.wainfleet.ca/publicnotices.

The application was circulated to external agencies and internal departments for review and comments on October 10th, 2024. The following comments have been provided as the writing of this report:

Enbridge Gas noted no objection to the proposed application but indicated that they reserve the right to amend or remove development conditions.

Niagara Peninsula Conservation Authority Staff noted that the proposed amendment does not impact NPCA regulated features and the existing environmental zoning overlays are being maintained. As such, they offer no objection to the proposed amendment.

Township By-law Department noted that the Township's Noise By-law 028-2022 prohibits noise (including music) past 11 p.m. and that wedding events shall comply with the by-law. Staff noted that since the wedding venue is adjacent to open fields, that noise will travel a longer distance and that users shall be mindful of noise impacts on residents in the area.

Township Building Department noted that a comprehensive review of the septic, construction drawings and other technical information will be reviewed through the building permit process. Building Staff outlined additional information that will need to be provided for the building permit applications, such as verification of septic details for calculation of daily flow, use of proposed flex/prep and storage space within the barn and architect/engineer stamped drawings. Building Staff also noted that if at any time the total design of all septic systems on the property exceeds 10,000 L/day, that approval is required from Ministry of Environment, Conservation & Parks (MECP).

Township Operations Department noted that if any alterations are required for the entrance to Sider Road, a culvert permit will be required. Operations staff further noted that if at any point in the future the gravel driveway and parking areas are paved, a stormwater management plan will be required.

Any additional comments received prior to the public meeting will be provided verbally at the meeting and all comments will be addressed in the future staff report.

Next Steps

A planning report regarding a complete review of the application will be brought forward by staff and considered by Council at a later date.

Bill 185, the *Cutting Red Tape to Build More Homes Act, 2024* was given royal assent on June 6, 2024, and restricts third party appeals. The *Planning Act, R.S.O. 1990, c. P.13*, Section 34, Subsection 19 now states that the applicant, a specified person, a public body, the registered owner of the land to which the by-law applies and the Minister may appeal the decision of Council to the Ontario Land Tribunal provided that they made oral submissions at a public meeting or written submissions to Council before a decision is made. Parties other than those listed above, are no longer eligible to file appeals for this application.

If you wish to be notified of the decision of the Corporation of the Township of Wainfleet in respect of the proposed application, you must make a written request to the Deputy Clerk of the Township of Wainfleet at the address noted below and quote the appropriate file number(s).

Contact

For further information regarding the proposed applications please contact Sarah Ivins, Planner, at 905-899-3463 ext. 225 or planning@wainfleet.ca. Written comments can also be sent to the attention of Sarah Ivins.

To request to be notified of the decision, please contact Amber Chrastina, Deputy Clerk, at achrastina@wainfleet.ca.

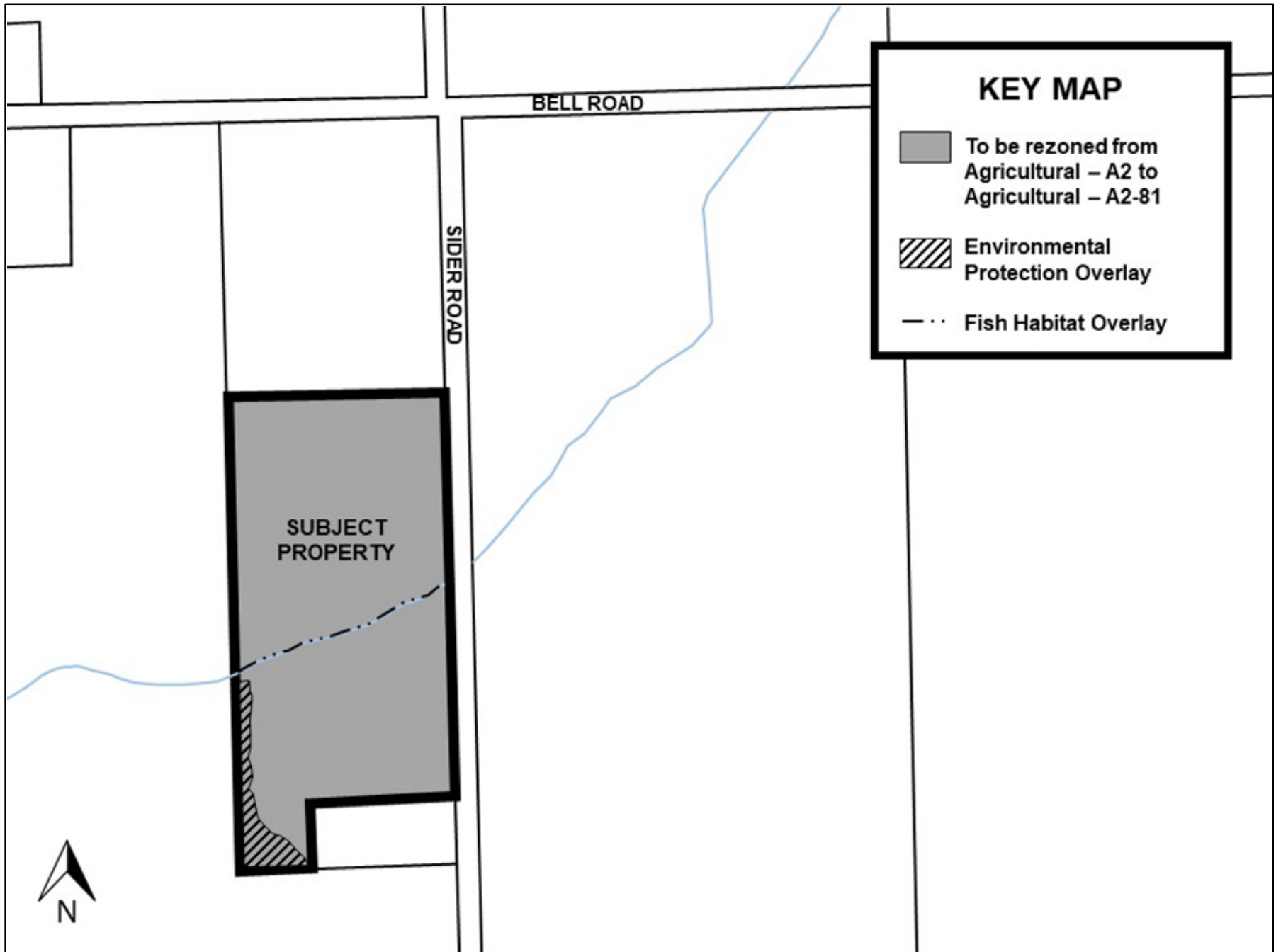
Attachments

Schedule "A" – Map of Subject Lands
Schedule "B" – Proposed Zoning By-law Amendment
Schedule "C" – Proposed Site Layout

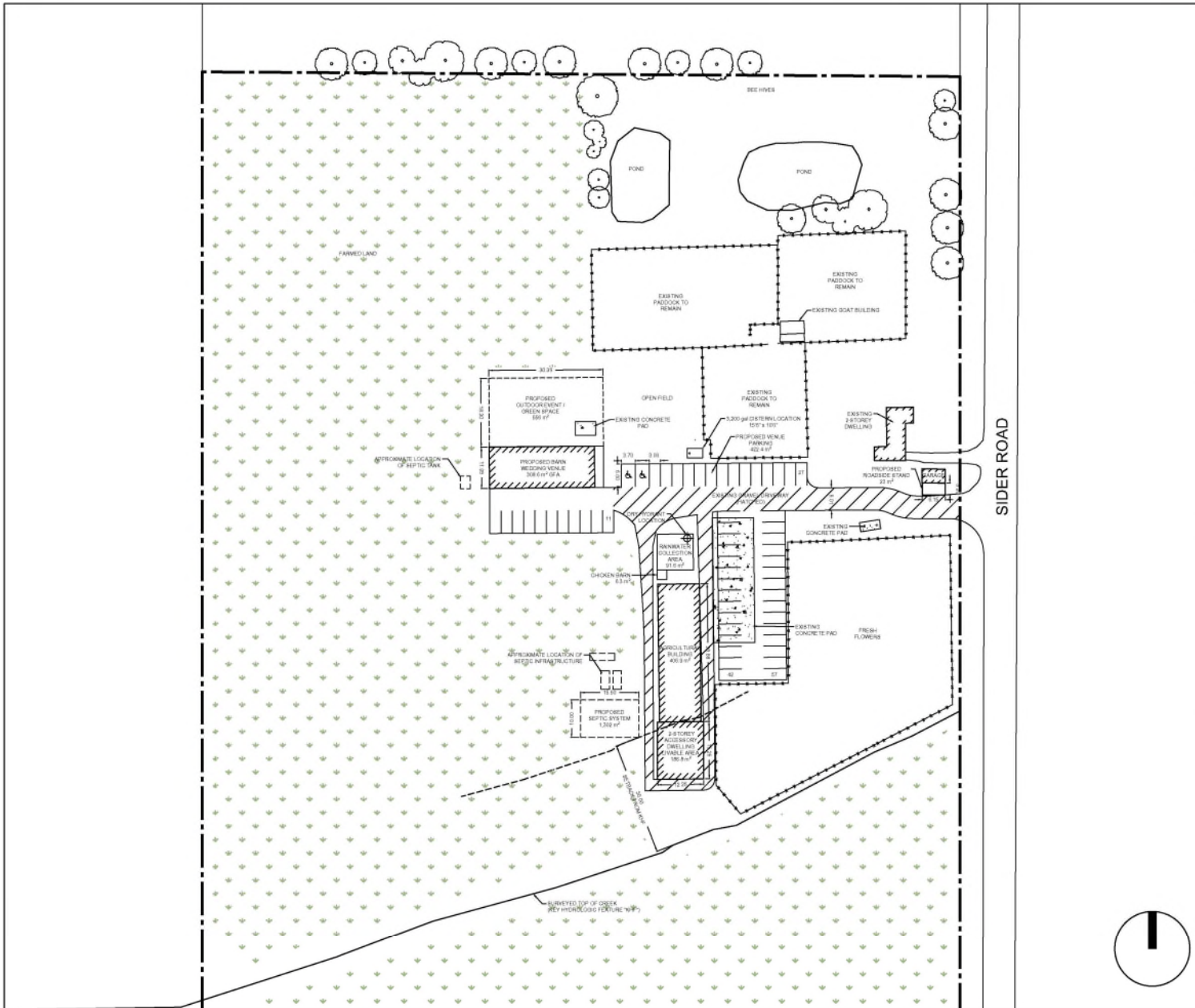
Schedule "A" – Map of Subject Lands



Schedule "B" – Zoning By-law Amendment



Schedule "C" – Site Layout



SITE STATISTICS	
Lot Area	8 hectares
Current Zoning	Agricultural and Rural Zone (A2)
Proposed Zoning	Site-Specific Agricultural and Rural Zone (A2-XX)
Proposed Parking	57 spaces (2 accessible, 55 standard)

NON-AGRICULTURAL USES		
USES	% OF TOTAL LOT AREA	FOOTPRINT
Existing 2-Storey Dwelling	0.10%	92.2 m ²
Existing Detached Garage	0.02%	23.0 m ²
2-Storey Accessory Dwelling	0.23%	93.4 m ²

AGRICULTURAL USES		
USES	% OF TOTAL LOT AREA	FOOTPRINT
Driveway	1.70%	1,348 m ²

AGRICULTURE-RELATED USES		
USES	% OF TOTAL LOT AREA	AREA
Roadside Stand	0.03%	23 m ²

ON-FARM DIVERSIFIED USES		
USES	% OF TOTAL LOT AREA	AREA
Barn Wedding Venue	0.19%	(50% of Existing = 154.3 m ²)
	0.15%	(75% of Remaining = 115.7m ²)
Outdoor Hospitality Space	0.71%	566 m ²
Venue Parking and Driveway	0.80%	633.3 m ²
Cistern - Water supply	0.01%	10.6 m ²
Wedding Venue Septic	0.09%	75.23 m ²
TOTAL	1.79%	1,390.9 m²

REVISIONS			
NO.	DATE	REVISION	BY
1	2023-01-03	Concept for pre-consultation	LL
2	2023-10-19	ZBA Application	RS

SITE PLAN
ZONING BY-LAW AMENDMENT APPLICATION
 33684 Sider Road, Wainfleet
 For: Kelliann Green Scale: 1:1000
 Drawing No.: 221006.02 Date: 03-01-2023

THIS DRAWING SHALL ONLY BE USED IN CONNECTIONS FOR WHICH IT WAS ORIGINALLY PREPARED AND FOR WHICH NPG PLANNING SOLUTIONS INC WAS RETAINED.
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 DO NOT SCALE THE DRAWING.



ADMINISTRATIVE STAFF REPORT**ASR-014/2024**

TO: Mayor Grant & Members of Council

FROM: Cameron Hart, Manager of Financial Planning/Deputy Treasurer

DATE OF MEETING: November 12, 2024

SUBJECT: **2024 Q3 Projected Results Report**

RECOMMENDATION(S):

THAT Administrative Staff Report ASR-014-2024 respecting 2024 Q3 Projected Results Report be received as information.

EXECUTIVE SUMMARY:

This report presents the projected year-end results for the Township of Wainfleet as of September 30, 2024, for the year-ending December 31, 2024. The report shows an estimated operating surplus of \$819,758, an estimated capital surplus of \$3,056,273, estimated reserve and reserve fund balances of \$6,800,319. These estimates are subject to change as the actual year-end results become available and as the audit of the Township results are completed.

BACKGROUND:

In order to give timely information and budgetary updates to Members of Council, the public, and the senior management team, this report was prepared to estimate the year-end operating and capital surplus/shortfall and to determine the anticipated balances of reserve and reserve funds. The projected surplus is attributed to various factors, detailed information can be found below as well as in Appendix "A" – 2024 Projected Operating Results.

Operating Surplus: The Township is expecting an operating surplus of approximately \$819,758, the breakdown of this surplus is as follows:

Type	Surplus/(Shortfall)
Sale of Capital Assets	\$ 510,000
User Fees and Charges	178,192
Repairs and Maintenance	66,317
Interest and Penalties on Taxes	50,347
Contracted Services	48,583
Insurance	38,776
Training & Development	21,546
Wages and Benefits	15,033
Utilities	(56,696)
Other	(52,340)
Total Projected Surplus	\$ 819,758

Capital Surplus: The Township is expecting a capital fund surplus of approximately \$3,056,273. This surplus is the result of project PW.3 – Reeps Bay Shorewall Protection being cancelled at an amount of \$1,850,000. The project was cancelled due to grant funding not being approved. It is important to note that this surplus does not represent a levy surplus as the funding for this project was budgeted through grants of \$1,387,500 and reserve funding of \$462,500. There was additionally surplus in projects PY A.6 – Central Fire Station of \$579,492 as well as PW.2 Road Rehabilitation of \$426,455. All levy funds budgeted and received through taxation will be used during the fiscal year to fund the capital projects.

Reserve Balances: The Township is projecting reserve fund balances of \$6,800,319.

Overall, the Township is well positioned to meet its budgetary targets as outlined in the 2024 budget, which was approved on November 21, 2023.

OPTIONS/DISCUSSION:

N/A

FINANCIAL CONSIDERATIONS:

N/A

OTHERS CONSULTED:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Chief Administrative Officer | <input checked="" type="checkbox"/> Finance |
| <input type="checkbox"/> Clerks | <input checked="" type="checkbox"/> Communications |
| <input checked="" type="checkbox"/> Community & Dev. Services | <input checked="" type="checkbox"/> Operations |
| <input type="checkbox"/> Fire | <input type="checkbox"/> Other: |

ATTACHMENTS:

- 1) Appendix “A” – 2024 Q3 Projected Year-End Results

Respectfully submitted by,

Approved by,

Cameron Hart
Manager of Financial Planning
Deputy Treasurer

Mallory Luey
Chief Administrative Officer

APPENDIX A

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TOWNSHIP OF WAINFLEET

APPENDIX A 2024 Q3 PROJECTED YEAR END RESULTS

NOV 12, 2024

**TOWNSHIP OF WAINFLEET
2024 Q3 PROJECTED OPERATING RESULTS**

Department	Budget	Actual	(Surplus) / Shortfall	Explanation
General Revenue	(7,720,258)	(7,810,714)	(90,456)	Surplus in penalties and interest on tax revenue, POA revenues, and misc. service charges.
Council	114,610	91,859	(22,751)	Surplus in professional fees and legal fees.
Election	14,750	14,750	-	
General Assistance	513,473	513,473	-	
Administration	1,468,475	1,469,330	855	
Fire	1,190,204	1,162,461	(27,743)	Surplus in insurance and cost recoveries.
By-law	133,466	21,442	(112,024)	Surplus in penalties and fines offset by shortfall in legal fees.
Planning	380,110	371,744	(8,366)	
Building & Septic	-	38,566	38,566	Shortfall in building permit revenues.
Public Works	2,387,136	1,829,394	(557,742)	Surplus due to sale of road and road allowance.
Building Maintenance	905,549	937,519	31,970	Shortfall due to increase debt repayments, shorter term and higher payments on fire hall.
Cemetery	81,735	61,018	(20,717)	Surplus in fees and charges.
Recreation	407,842	375,838	(32,004)	Surplus in wages and benefits.
Drainage	122,908	118,132	(4,776)	
Library	-	(14,571)	(14,571)	Surplus in wages and benefits.
Total Operating	-	(819,758)	(819,758)	

**TOWNSHIP OF WAINFLEET
2024 Q3 PROJECTED OPERATING RESULTS BY OBJECT - BUDGET**

Object	General Revenue	Council	Election	General Assistance	Admin	Fire	By-law	Planning	Building & Septic	Public Works	Building Mtce	Cemetery	Recreation	Drainage	Library	Total
Taxation	(9,405,275)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,405,275)
User Fees	(103,800)	-	-	-	-	(9,850)	(159,870)	(63,450)	(298,000)	(7,000)	(4,000)	(188,810)	(213,000)	(80)	(8,500)	(1,056,360)
Grants	(518,100)	-	-	-	-	-	-	-	-	(78,000)	-	-	(45,000)	(58,552)	(21,376)	(721,028)
Other	(254,114)	-	-	-	-	(20,000)	(4,000)	(6,000)	-	(11,000)	-	(18,000)	(450)	-	(480,803)	(794,367)
Reserve Transfers	-	-	-	-	-	-	(92,500)	(200,000)	(35,190)	-	-	-	-	-	(6,624)	(334,314)
Total Revenues	(10,281,289)	-	-	-	-	(29,850)	(256,370)	(269,450)	(333,190)	(96,000)	(4,000)	(206,810)	(258,450)	(58,632)	(517,303)	(12,311,344)
Wages & Benefits	-	78,010	-	-	1,022,460	657,900	222,180	387,460	291,990	1,234,610	-	248,780	484,750	113,490	420,830	5,162,460
Training & Development	-	4,000	-	-	20,700	38,000	4,500	8,000	3,000	10,000	-	-	4,000	3,650	1,500	97,350
Legal & Professional Fees	-	17,000	-	-	91,000	1,000	100,600	232,000	9,500	25,500	-	-	1,250	4,000	7,700	489,550
Utilities	-	1,800	-	-	20,000	12,600	2,000	1,200	2,000	28,000	205,600	1,400	10,100	1,800	1,750	288,250
Contracted Services & Materials	-	-	-	-	-	15,750	7,500	-	1,500	688,500	30,000	20,000	59,000	2,000	1,250	825,500
Repairs & Maintenance	-	-	-	-	-	47,700	750	-	750	122,300	-	3,000	-	10,500	-	185,000
Insurance	-	-	-	-	107,465	102,874	-	-	-	66,751	-	2,165	72,342	-	3,673	355,270
Debt Repayments	-	-	-	-	-	-	-	-	-	-	550,949	-	-	-	-	550,949
Other	-	13,800	-	513,473	206,850	144,230	52,306	20,900	24,450	157,475	123,000	13,200	34,850	35,600	80,600	1,420,734
Reserve Transfers	2,561,031	-	14,750	-	-	200,000	-	-	-	150,000	-	-	-	10,500	-	2,936,281
Total Expenses	2,561,031	114,610	14,750	513,473	1,468,475	1,220,054	389,836	649,560	333,190	2,483,136	909,549	288,545	666,292	181,540	517,303	12,311,344
Net Levy	(7,720,258)	114,610	14,750	513,473	1,468,475	1,190,204	133,466	380,110	-	2,387,136	905,549	81,735	407,842	122,908	-	-

**TOWNSHIP OF WAINFLEET
2024 Q3 PROJECTED OPERATING RESULTS BY OBJECT - ACTUAL**

Object	General Revenue	Council	Election	General Assistance	Admin	Fire	By-Law	Planning	Building & Septic	Public Works	Building Mtce	Cemetery	Recreation	Drainage	Library	Total
Taxation	(9,443,519)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,443,519)
User Fees	(132,305)	-	-	-	-	(21,913)	(318,289)	(60,531)	(250,149)	(13,443)	(1,776)	(222,719)	(205,019)	-	(8,409)	(1,234,552)
Grants	(518,100)	-	-	-	-	-	-	-	-	(77,257)	-	-	(45,000)	(58,552)	(14,956)	(713,865)
Other	(277,821)	-	-	-	-	(146,691)	(405)	(4,024)	-	(525,050)	(4,200)	(18,000)	(10,483)	(2,991)	(480,795)	(1,470,459)
Reserve Transfers	-	-	-	-	-	-	(92,500)	(20,000)	(35,190)	-	-	-	-	-	(6,624)	(154,314)
Total Revenues	(10,371,745)	-	-	-	-	(168,604)	(411,194)	(84,555)	(285,339)	(615,750)	(5,976)	(240,719)	(260,501)	(61,543)	(510,784)	(13,016,710)
Wages & Benefits	-	80,923	-	-	1,021,484	765,823	219,245	393,064	298,827	1,131,205	-	254,814	457,954	115,635	408,453	5,147,427
Training & Development	-	2,000	-	-	20,700	35,540	4,509	3,176	-	8,061	-	-	-	1,309	509	75,804
Legal & Professional Fees	-	1,054	-	-	83,458	2,183	159,685	47,580	3,663	29,600	-	-	-	1,270	5,495	333,989
Utilities	-	1,374	-	-	19,194	8,521	1,508	870	1,525	22,708	163,726	1,574	7,639	638	2,278	231,554
Contracted Services & Materials	-	-	-	-	-	22,773	788	-	11	754,203	27,325	24,383	43,186	391	1,024	874,083
Repairs & Maintenance	-	-	-	-	-	70,960	408	-	314	137,908	-	6,301	-	35,426	-	251,317
Insurance	-	-	-	-	86,877	92,953	-	-	-	57,081	-	5,235	71,116	-	3,231	316,494
Debt Repayments	-	-	-	-	-	-	-	-	-	-	575,875	-	-	-	-	575,875
Other	-	6,507	-	513,473	237,617	132,314	46,495	11,608	19,564	154,376	176,570	9,431	56,444	14,505	75,224	1,454,128
Reserve Transfers	2,561,031	-	14,750	-	-	200,000	-	-	-	150,000	-	-	-	10,500	-	2,936,281
Total Expenses	2,561,031	91,859	14,750	513,473	1,469,330	1,331,065	432,637	456,298	323,905	2,445,144	943,495	301,737	636,339	179,675	496,213	12,196,952
Net Levy	(7,810,714)	91,859	14,750	513,473	1,469,330	1,162,461	21,442	371,744	38,566	1,829,394	937,519	61,018	375,838	118,132	(14,571)	(819,758)

**TOWNSHIP OF WAINFLEET
2024 Q3 PROJECTED OPERATING RESULTS BY OBJECT - (SURPLUS)/SHORTFALL**

Object	General Revenue	Council	Election	General Assistance	Admin	Fire	By-Law	Planning	Building & Septic	Public Works	Building Mtce	Cemetery	Recreation	Drainage	Library	Total
Taxation	(38,244)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(38,244)
User Fees	(28,505)	-	-	-	-	(12,063)	(158,419)	2,919	47,851	(6,443)	2,224	(33,909)	7,981	80	91	(178,192)
Grants	-	-	-	-	-	-	-	-	-	743	-	-	-	-	6,420	7,163
Other	(23,707)	-	-	-	-	(126,691)	3,595	1,976	-	(514,050)	(4,200)	-	(10,033)	(2,991)	8	(676,092)
Reserve Transfers	-	-	-	-	-	-	-	180,000	-	-	-	-	-	-	-	180,000
Total Revenues	(90,456)	-	-	-	-	(138,754)	(154,824)	184,895	47,851	(519,750)	(1,976)	(33,909)	(2,051)	(2,911)	6,519	(705,366)
Wages & Benefits	-	2,913	-	-	(976)	107,923	(2,935)	5,604	6,837	(103,405)	-	6,034	(26,796)	2,145	(12,377)	(15,033)
Training & Development	-	(2,000)	-	-	-	(2,460)	9	(4,824)	(3,000)	(1,939)	-	-	(4,000)	(2,341)	(991)	(21,546)
Legal & Professional Fees	-	(15,946)	-	-	(7,542)	1,183	59,085	(184,420)	(5,837)	4,100	-	-	(1,250)	(2,730)	(2,205)	(155,561)
Utilities	-	(426)	-	-	(806)	(4,079)	(492)	(330)	(475)	(5,292)	(41,874)	174	(2,461)	(1,162)	528	(56,696)
Contracted Services & Materials	-	-	-	-	-	7,023	(6,712)	-	(1,489)	65,703	(2,675)	4,383	(15,814)	(1,609)	(226)	48,583
Repairs & Maintenance	-	-	-	-	-	23,260	(342)	-	(436)	15,608	-	3,301	-	24,926	-	66,317
Insurance	-	-	-	-	(20,588)	(9,921)	-	-	-	(9,670)	-	3,070	(1,226)	-	(442)	(38,776)
Debt Repayments	-	-	-	-	-	-	-	-	-	-	24,926	-	-	-	-	24,926
Other	-	(7,293)	-	-	30,767	(11,916)	(5,811)	(9,292)	(4,886)	(3,099)	53,570	(3,769)	21,594	(21,095)	(5,376)	33,394
Reserve Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	(22,751)	-	-	855	111,011	42,801	(193,262)	(9,285)	(37,992)	33,946	13,192	(29,953)	(1,865)	(21,090)	(114,392)
Net Levy	(90,456)	(22,751)	-	-	855	(27,743)	(112,024)	(8,366)	38,566	(557,742)	31,970	(20,717)	(32,004)	(4,776)	(14,571)	(819,758)

TOWNSHIP OF WAINFLEET 2024 Q3 PROJECTED CAPITAL REPORT

Item	Project Title	Project Status	Total Revised Budget	Total Projected Spend	Carried Forward	(Surplus)/ Shortfall
A.1	Information Technology Improvements and Replacements	In-Progress	74,158	74,158	-	-
Total Administration			74,158	74,158	-	-
F.1	Fire Station Upgrades - Overhead Doors	Completed	24,000	11,408	-	(12,592)
F.2	Training Grounds	In-Progress	100,000	100,000	-	-
F.3	Fire Fleet - Apparatus	Completed	950,000	979,214	-	29,214
F.4	Fire Fleet - Rehab Trailer	Completed	65,000	60,286	-	(4,714)
F.5	Annual Firefighter Personal Protective Equipment Program	In-Progress	50,000	50,000	-	-
F.6	Annual Fire & Rescue Equipment Program	In-Progress	60,000	60,000	-	-
PY A.6	Central Fire Station	In-Progress	643,796	64,305	-	(579,492)
Total Fire			1,892,796	1,325,213	-	(567,584)
PW.1	Large Culverts & Drain Works Replacement	In-Progress	507,527	437,998	-	(69,529)
PW.2	Road Rehabilitation	Completed	837,875	411,420	-	(426,455)
PW.3	Reebs Bay Shorewall Protection	Cancelled	1,850,000	-	-	(1,850,000)
PW.4	Annual Culvert Replacement	In-Progress	95,000	95,000	-	-
PY C.2	Feeder Rd - Drain 13 Improvement	In-Progress	39,727	39,727	-	-
PY C.3	Bridge Repairs	In-Progress	29,494	9,000	-	(20,494)
PY C.6	Harbourview Storm Engineering	In-Progress	35,606	35,606	-	(0)
PY D.3	Tree Planting Program	In-Progress	30,000	30,000	-	-
PY B.1	Operations Fleet	Completed	425,048	387,674	-	(37,374)
Total Public Works			3,850,277	1,446,424	-	(2,403,853)
BM.1	Town Hall Sidewalk Reinstatement	In-Progress	45,000	27,427	-	(17,573)
BM.2	Arena Refrigeration Replacement	In-Progress	195,000	151,161	-	(43,839)
BM.3	Public Works Facility Improvements - Automatic Door	Completed	10,000	8,763	-	(1,237)
BM.4	Recreation Complex Improvements	Completed	200,963	99,394	101,569	-
BM.5	Arena/Library Parking Lot Improvements	Completed	140,000	119,792	-	(20,208)
Total Building Maintenance			590,963	406,538	101,569	(82,857)
C.1	Storage Shed	In-Progress	12,800	6,092	-	(6,708)
Total Cemetery			12,800	6,092	-	(6,708)
R.1	Recreation Groomer Replacement	Completed	17,000	17,001	-	1
PY A.8	Septic Arena	Completed	34,106	38,834	-	4,728
Total Recreation			51,106	55,835	-	4,729
Total Capital Requests			6,472,100	3,314,259	101,569	(3,056,273)

TOWNSHIP OF WAINFLEET
2024 Q3 PROJECTED RESERVE AND RESERVE FUNDS

Reserve	Unaudited Balance December 31, 2023	2024 Projected Surplus Transfer	Transfer to Reserve	Transfer from Reserve	Receipts	Interest	Capital Commitments	Unaudited Balance December 31, 2024
Working Funds	800,000	-	-	-	-	-	-	800,000
Rate Stabilization	1,338,062	86,753	-	(92,500)	-	-	-	1,332,315
Municipal Modernization	238,021	-	-	-	-	-	(105,000)	133,021
Insurance	134,958	-	-	-	-	-	-	134,958
Infrastructure Levy	730,487	510,000	1,441,131	-	-	-	(947,169)	1,734,449
Excavator	41,872	-	-	-	-	-	-	41,872
Drainage	42,600	-	10,500	-	-	-	-	53,100
Public Works (Equipment)	195,997	70,000	150,000	-	-	-	-	415,997
Public Works (Winter Control)	150,000	-	-	-	-	-	-	150,000
Emergency Reserve	100,000	-	-	-	-	-	-	100,000
Building Permit	3,593	(38,566)	-	(35,190)	-	-	-	(70,163)
Fire	285,007	27,000	200,000	-	-	-	(387,805)	124,202
Fire Points	86,967	-	-	-	-	-	-	86,967
Fire Donations Specific Purposes	3,936	-	-	-	-	-	-	3,936
Library	163,157	14,571	-	(6,624)	-	-	-	171,104
Library Donations Reserve	10,555	-	-	-	-	-	-	10,555
Election	22,835	20,000	14,750	-	-	-	-	57,585
Planning	200,000	10,000	-	(20,000)	-	-	-	190,000
By-Law	-	120,000	-	-	-	-	-	120,000
General Reserve	260,090	-	-	-	-	-	-	260,090
Recreation Reserve	86,595	-	-	-	-	-	-	86,595
Capital WIP	36,590	-	-	-	-	-	-	36,590
Tree Reserve	569,601	-	-	-	-	-	-	569,601
Airport	11,029	-	-	-	-	-	-	11,029
Total Reserves	5,511,953	819,758	1,816,381	(154,314)	-	-	(1,439,974)	6,553,804
Development Charges (All Funds)	325,602	-	-	-	70,432	1,560	(200,000)	197,593
Canada Community Building Fund	-	-	-	-	216,528	-	(216,528)	-
Parkland	48,525	-	-	-	-	396	-	48,921
Total Reserve Funds	374,126	-	-	-	286,960	1,956	(416,528)	246,514
Total Reserves and Reserve Funds	5,886,079	819,758	1,816,381	(154,314)	286,960	1,956	(1,856,502)	6,800,319

ADMINISTRATIVE STAFF REPORT

ASR-015/2024

TO: Mayor Grant & Members of Council

FROM: Cameron Hart, Manager of Financial Planning/Deputy Treasurer

DATE OF MEETING: November 12, 2024

SUBJECT: **2025 Proposed User Fees and Charges**

RECOMMENDATION(S):

THAT Report ASR-015/2024 regarding proposed user fees and charges be received; and

THAT Council approve the recommended user fees and charges contained within Appendix “A” of the report; and

THAT the General Fees and Charges By-law attached as Appendix “B” be approved.

EXECUTIVE SUMMARY:

As the 2025 Operating Budget is brought forward in November, it is important to have approved User Fees and Charges prior to this time. The Township last updated its user fees and charges By-law on November 21, 2023. Township staff have evaluated a number of factors in considering the proposed changes to the user fees and charges. Consistent with the increase in prices and inflationary rates an increase of 3% has been applied across the majority of the fees. Additional increases have been proposed by staff to some of the user fees and charges to reflect the current cost of providing services to the community.

BACKGROUND:

User fees are charges for a publicly provided good or service where the revenues from the fee are solely used to offset the costs of providing the good or service and the size of the fee is dictated by the cost of providing the good or service. Unlike a tax, which is imposed upon the general population, a user fee is charged to an individual only when that individual uses the good or service. The imposition of user fees is governed by the legislative frameworks as outlined in the *Municipal Act* (s.391), *Planning Act* (s.69) and *Building Code Act* (s.7). The underlying principle of the legislation is that municipalities have the capability to recover the actual costs associated with the provision of services. The Township’s user fees and charges vary depending on the cost of the services provided.

User fees can generally be sorted into two basic categories: service fees (which include licenses, permits, and processing applications) and sales of goods and services (such as facility rentals). This report addresses and makes recommendations for both.

Summary of Changes:

Administration: Proposed increase in fees to help offset rising costs to continue providing the various services to our community. The certifying of true documents has been removed as a provided service due to the additional risk and potential liability involved with staff performing these duties.

Fire Emergency Services: Proposed an increase in fees to help offset rising costs to continue providing the various fire services. New fees surrounding propane tank license applications and special event permits, have been added.

Public Works: Proposed an increase to help offset rising costs to continue providing the various public works services to our community.

Recreation: Staff have proposed nominal fee increases. The fee increases are required to help offset the rising costs to operate and maintain the Township's recreation facilities.

Cemetery Services: Proposed increases in fees are necessary to offset the rising costs of providing cemetery services. As part of a comprehensive review, staff have compared the proposed fees with the fees charged in neighboring municipalities to ensure that the fees are still competitive and relevant. Fees for contribution to perpetual care and maintenance funds for monuments are set by the Bereavement Authority of Ontario.

Drainage: Proposed an increase in fees to help offset rising costs to continue providing the various services to our community.

Planning: Proposed an increase in fees to help offset rising costs to continue providing the various services to our community. Minor description changes to more accurately reflect the services offered. New fees include: certificate of cancellation, encroachment related letters & agreements, request to lift 1-foot reserve, telecommunications and special events & filming permits.

Septic: Proposed an increase in fees to help offset rising costs to continue providing the various services related to septic inspections. Reduction in the refunded amount of a permit fee in various scenarios to better reflect the costs associated with the various completion stages of a permit.

Building: Staff have proposed nominal fee increases, with exception of a few specific fees, including but not limited, to industrial occupancies, model trailer and mobile homes, alterations and repairs, and lot grading fees. These services were more costly to provide and thus larger increases are required to help recover our costs. Addition of fees related to new construction for portable classrooms. Reduction in the refunded

amount of a permit fee in various scenarios to better reflect the costs associated with the various stages of a permit.

By-law Enforcement: Proposed increase in fees to help offset rising costs to continue providing the various services related to by-law enforcement. Removal of the registration for exotic or dangerous animals as this is no longer a service that is provided. Added renewal of Medical Marihuana Facility Licenses as it was not incorporated into this by-law in the prior year.

Library: No changes.

OPTIONS/DISCUSSION:

- 1) Council approve the user fees and charges as proposed. (Recommended)
- 2) Council direct staff to make changes to specific user fees and charges.
- 3) Council direct staff to keep the user fees and charges at the 2024 rates.

FINANCIAL CONSIDERATIONS:

In accordance with Provincial legislation, the recommended user fees and charges are limited to cost recovery. While the impact to the Township's revenues is dependent on activity volumes, the recommended changes to the user fees are expected to generate an increase in user fee revenues which will be sufficient to offset the associated costs for providing the service, assuming no significant changes in volume of activity.

OTHERS CONSULTED:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Chief Administrative Officer | <input checked="" type="checkbox"/> Finance |
| <input type="checkbox"/> Clerks | <input checked="" type="checkbox"/> Communications |
| <input checked="" type="checkbox"/> Community & Dev. Services | <input checked="" type="checkbox"/> Operations |
| <input type="checkbox"/> Fire | <input type="checkbox"/> Other: |

ATTACHMENTS:

- Appendix "A" – Schedule of Proposed 2025 User Fees and Charges
- Appendix "B" – General Fees and Charges By-Law

Respectfully submitted by,

Approved by,

Cameron Hart
Manager of Financial Planning
Deputy Treasurer

Mallory Luey
Chief Administrative Officer

APPENDIX A

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ADMINISTRATION

Township Clerk's Department

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change	
A. LOTTERY LICENCES										
Raffle or Bingo (prize less than \$250.00)	Per Licence		\$ 5.50	\$ 5.71	N	\$ 5.71	January 1, 2025	\$ 0.21	4%	
Raffle or Bingo (prize exceeding \$250.00)	Per Licence		3% of prize value per AGCO						N/A	N/A
B. COMMISSIONING OF DOCUMENTS										
Commissioner Fee - Resident	Per Document (up to max of 3 copies), fee waived for pension documents		\$ 26.00	\$ 27.00	N	\$ 27.00	January 1, 2025	\$ 1.00	4%	
Commissioner Fee - Non-Resident	Per Document (up to max of 3 copies), fee waived for pension documents		\$ 36.00	\$ 37.00	N	\$ 37.00	January 1, 2025	\$ 1.00	3%	
C. TOWNSHIP DOCUMENTS, PHOTOCOPIES, BY-LAWS and AGREEMENTS										
Reinspections	Per Page		\$ 1.23	\$ 1.27	Y	\$ 1.43	January 1, 2025	\$ 0.04	3%	
Extracts of Council, Committee Minutes or Reports, Miscellaneous Bylaws, deed agreements, etc. (certified by the Clerk)	Per Page		\$ 2.51	\$ 2.58	Y	\$ 2.92	January 1, 2025	\$ 0.08	3%	
Maps										
a. 8.5" x 11"	Per Map		\$ 1.05	\$ 1.08	Y	\$ 1.23	January 1, 2025	\$ 0.03	3%	
b. 11" x 17"	Per Map		\$ 2.06	\$ 2.12	Y	\$ 2.40	January 1, 2025	\$ 0.06	3%	
Assembly	Per Map		\$ 3.10	\$ 3.19	Y	\$ 3.61	January 1, 2025	\$ 0.09	3%	
d. E Scale	Per Map		\$ 5.15	\$ 5.30	Y	\$ 5.99	January 1, 2025	\$ 0.15	3%	
Photocopies/Printing										
Black and White	Per Page		\$ 0.27	\$ 0.28	Y	\$ 0.32	January 1, 2025	\$ 0.01	5%	
Colour	Per Page		\$ 0.53	\$ 0.55	Y	\$ 0.62	January 1, 2025	\$ 0.02	3%	
Preparation of Agreements	Per Incident		Recoveries of all costs with a minimum charge of \$250							

ADMINISTRATION (continued)

Finance Department

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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D. MISCELLANEOUS ITEMS

Municipal Memorabilia									
a. Municipal Pin	Per Pin		\$ 4.42	\$ 4.65	Y	\$ 5.25	January 1, 2025	\$ 0.22	5%
b. Municipal Flag	Per Flag		\$ 91.15	\$ 94.69	Y	\$ 107.00	January 1, 2025	\$ 3.54	4%

E. PHOTOCOPIES

Photocopies/Printing									
Black and White	Per Page		\$ 0.27	\$ 0.28	Y	\$ 0.32	January 1, 2025	\$ 0.01	5%
Colour	Per Page		\$ 0.53	\$ 0.55	Y	\$ 0.62	January 1, 2025	\$ 0.02	4%

F. PROPERTY TAXES

Tax Statement of Account	Per Roll/Property		\$ 12.00	\$ 13.00	N	\$ 13.00	January 1, 2025	\$ 1.00	8%
Tax Certificate	Per Roll/Property		\$ 57.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ 3.00	5%
Reprint of Tax Bill	Per Bill/Request		\$ 16.00	\$ 17.00	N	\$ 17.00	January 1, 2025	\$ 1.00	6%
Reprint of Receipts	Per Page		\$ 2.10	\$ 2.20	N	\$ 2.20	January 1, 2025	\$ 0.10	5%
Tax Registration Administration (plus disbursements)	Per Property Plus Actual Costs		\$ 720.00	\$ 740.00	N	\$ 740.00	January 1, 2025	\$ 20.00	3%
Interest on Accounts Receivable	Per Account	1 and 1/4% per month of unpaid balance, non compounding, applied 1st day of month							
Penalty on Unpaid Tax Installments	Per Roll/Account	1 and 1/4% per month of unpaid balance, non compounding, applied 1st day of month							
Interest on Outstanding Property Taxes	Per Roll/Account	1 and 1/4% per month of unpaid balance, non compounding, applied 1st day of month							
Taxes - Additions to the Roll			36.00	\$ 37.00	N	\$ 37.00	January 1, 2025	\$ 1.00	3%
Accounts Receivable	Per Addition		36.00	\$ 37.00	N	\$ 37.00	January 1, 2025	\$ 1.00	3%
Property Tax Account/Assessment Research	Per Hour		41.00	\$ 43.00	N	\$ 43.00	January 1, 2025	\$ 2.00	5%

G. OTHER RATES

Non-Sufficient Funds (Cheque or EFT)	Per Payment		41.00	\$ 42.00	N	\$ 42.00	January 1, 2025	\$ 1.00	2%
Cheque Conversion - Foreign Funds	Per Cheque		21.00	\$ 22.00	N	\$ 22.00	January 1, 2025	\$ 1.00	5%
Administration Charge - Incorrect account used	Per Account		21.00	\$ 22.00	N	\$ 22.00	January 1, 2025	\$ 1.00	5%
Application for Purchase of Municipal Lands (Including Road Allowances)	Per Incident	\$1,200 application fee							

FIRE EMERGENCY SERVICES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. FILE SEARCH									
Letters of Compliance	Per Report		\$ 120.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 60.00	50%
Insurance Company Reports	Per Report		\$ 120.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 60.00	50%
LLBO Letters of Compliance	Per Report		\$ 120.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 60.00	50%
File Search/File Reports - Information	Per Report		\$ -	\$ 180.00	N	\$ 180.00	January 1, 2025	New	New
B. FIRE SAFETY & CODE INSPECTIONS									
Residential									
Residential - Single Dwelling Units	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Residential - Duplex	Per Hour	3 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Multi-units (Apartments, 3-5 Units)	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Each Unit After 5 Units	Per Additional Unit	1 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Commercial and Industrial									
First 5,000 Sq Feet or any part thereof	Flat Fee		\$ 200.00	\$ 240.00	N	\$ 240.00	January 1, 2025	\$ 40.00	20%
Each additional 5,000 Sq Ft or part thereof	Fee = \$150 for each additional 5,000 Sq Ft or part thereof		\$ 150.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 30.00	20%
Plus inspect each suite in addition to base building	Flat Fee		\$ -	\$ 60.00	N	\$ 60.00	January 1, 2025	New	New
Multi-Units (Hotel/Motel)									
1 - 10 units	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Over 10 units	Per Hour	3 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Assembly & Institutional									
First 5,000 Sq Feet or any part thereof	Flat Fee		\$ 200.00	\$ 200.00	N	\$ 240.00	January 1, 2025	\$ 40.00	20%
Each additional 5,000 Sq Ft or part thereof	Fee = \$180 for each additional 5,000 Sq Ft or part thereof		\$ 150.00	\$ 150.00	N	\$ 180.00	January 1, 2025	\$ 30.00	20%
Refreshment Vehicle	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Reinspection (Follow up on a violation)	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
C. ACCREDITATION INSPECTIONS									
Day Care: Home Day Care with less than 5 children	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Day Care: Licenced Day Cares with occupant load of 40 or less	Per Hour	3 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Day Care: Licenced Day Cares with occupant load of more than 40	Per Hour	4 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Nursing Homes	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Rest Homes	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Old Age Homes	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%

NOTE 1: The above Accreditation Inspection Fees are not applicable to inspections required pursuant to Business Licensing By-laws.

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
D. MISCELLANEOUS INSPECTIONS									
Occupant Load Inspections and Approvals LLBO		2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Fire Route Approvals and Letters		2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Public Hall Inspections and Occupant Loads		2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Fireworks Inspections and Approval									
a. Site Inspection Sale and Storage	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Bingo Hall Issuance of Licence Inspections	Per Hour/ Required annually	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Storage Tank Inspections	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Propane Licence Application Review (Basic)	Per Hour	2 Hour Minimum	\$ -	\$ 60.00	N	\$ 60.00	January 1, 2025	New	New
Propane Licence Application Review (Complex)	Per Hour	3 Hour Minimum	\$ -	\$ 60.00	N	\$ 60.00	January 1, 2025	New	New
Request for LLBO Licence Inspections									
a. Premises	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
b. Patios	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
c. Special Occasion	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
E. FIRE SUPPRESSION									
Fire Watch (Alarm system issues, or post fire)	Per Hour		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
Clean up After a Fire (Not Overhaul)	Per Hour (4 man crew)		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
F. SECURE BUILDINGS									
Secure Building	Per Building		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
G. EMERGENCY RESPONSES AND STANDBY (Emergency and NON-Emergency)									
EMERGENCY RESPONSE ON PROVINCIAL HIGHWAYS to MTO- Fire, Rescue, Hazardous Materials response, emergency standby, debris clean up, vehicle or scene stabilization, or other incident.	1 Hour Minimum, time accrued rounded up the nearest 1/2 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
EMERGENCY RESPONSE ON MUNICIPAL AND REGIONAL ROADS to <u>NON-RESIDENTS</u> - Fire, Rescue, Hazardous Materials response, emergency standby, debris clean up, vehicle or scene stabilization, or other incident	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
EMERGENCY RESPONSE ON REGIONAL & CONSERVATION AUTHORITY LANDS - to NIAGARA REGION or NPCA - Fire, Rescue, Hazardous Materials response, emergency standby, debris clean up, vehicle or scene stabilization, or other incident	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
PROHIBITED/UNAUTHORIZED OPEN AIR BURNING- Charges to be billed to the Property Owner	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
OUT OF CONTROL FIRES- Charges to be billed to the Permit Holder or the Property Owner	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
GAS LINE LEAKS AND STRIKES- Charges to be billed to the Utility Provider for Infrastructure failures (Leaks and spills). Charges to a property owner for strikes to a Distribution Line, where due diligence has not been taken causing an Emergency Response. (O.Reg.210/01)	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
G. EMERGENCY RESPONSES AND STANDBY (Emergency and NON-Emergency)									
ELECTRICAL UTILITIES- (Power Lines down/arcing NO-FIRE creating a Public Hazard) Charges are for excessively long fire department "stand-bys" for "wires down" incidents - responses lasting in excess of one hour to be billed to the utility provider for any time past the first hour (no charge for first hour of service)	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
HAZARDOUS MATERIALS & MARIJUANA GROW-OPS/ CLANDESTINE DRUG LABS.- Chagres may be billed to the Property owner or Carrier for The containment, elimination or amelioration of a spill or a pollutant. The containment, inspection and any services that may be required due to a Marijuana Grow-Op/ or Illicit Drug Lab operation.	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
STANDBY for Public Safety Purposes (Filming, Community and Social Events, Emergency Standby for Public Safety)	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
STANDBY for Fire Watch for Suspicious Fires or Occupancies requiring fire alarms	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + 10 % administration costs	January 1, 2025	Varies	Varies
COST RECOVERY- for materials, supplies, services or equipment (including personnel costs) not normally supplied by the Fire Dept. but deemed necessary for Emergency response, Fire control measures, or for Fire Investigation purposes (including costs to rent, contract, demolish, shore up, or to otherwise make the property/premises secure and/or safe)						Full Cost Recovery + 10% administration costs	January 1, 2025	Varies	Varies

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
G. EMERGENCY RESPONSES AND STANDBY (Emergency and NON-Emergency)									
INDEMNIFICATION TECHNOLOGY- Recovery of costs related to emergency response (including damage or loss of equipment, consumables) from insurance carriers. Limits of policy coverage reflects partial cost recovery.	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
H. PERMITS									
Open Air Burning									
Residential	Per Permit		\$ 13.00	\$ 14.00	N	\$ 14.00	January 1, 2025	\$ 1.00	8%
Non-Recreational/Agricultural Permit	Per Permit		No Charge		No Charge		January 1, 2025	N/A	N/A
Commercial, Industrial, Institution	Annual		\$ 200.00	\$ 200.00	N	\$ 200.00	January 1, 2025	\$ -	0%
Special Events	Per Permit		\$ -	\$ 14.00	N	\$ 14.00	January 1, 2025	New	New
Firework Permit	Per Permit		\$ 150.00	\$ 150.00	N	\$ 150.00	January 1, 2025	\$ -	0%
I. MISCELLANEOUS									
Fire Safety Plan Review & Approval	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Development & Site Plans Reviews	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Fire Prevention Assistance	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Training Officers Assistance	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Fire Safety Training	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
False Fire Alarms - 1st Offence	Per Offence		Notice of By-Law Letter				January 1, 2025	N/A	N/A
False Fire Alarms - 2nd Offence	Per Offence		Warning Letter via- Registered Mail				January 1, 2025	N/A	N/A
False Fire Alarms - 3rd Offence or Subsequent within 12 month period	Per Offence		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
Provide and install Smoke and/or Carbon Monoxide and/or combination Smoke/Carbon Monoxide alarm	Per Incident		Alarm costs + 10% administration costs				January 1, 2025	Varies	Varies

PUBLIC WORKS DEPARTMENT

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. PERMITS									
Entrance Permit	Per Permit		\$ 163.72	\$ 169.03	Y	\$ 191.00	January 1, 2025	\$ 5.31	3%
Inspection Fee	Per Hour	Regular hours	Actual Costs				January 1, 2025	\$ -	0%
	Per Hour	Overtime hours	Actual Costs				January 1, 2025	\$ -	0%
Oversize/Overweight Load Permits									
Single Day Trip Permit	Per Permit		\$ 57.00	\$ 58.00	N	\$ 58.00	January 1, 2025	\$ 1.00	2%
Three-Month Period Permit	Per Permit		\$ 115.00	\$ 118.00	N	\$ 118.00	January 1, 2025	\$ 3.00	3%
One Year Period Permit	Per Permit		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
Municipal Consent	Per Permit		\$ 115.00	\$ 118.00	N	\$ 118.00	January 1, 2025	\$ 3.00	3%
Road Occupancy Permit	Per Permit		\$ 41.00	\$ 42.00	N	\$ 42.00	January 1, 2025	\$ 1.00	2%
Site Alteration Permit	Less than 500m3	By-Law 025-2022	\$ 510.00	\$ 525.00	N	\$ 525.00	January 1, 2025	\$ 15.00	3%
Site Alteration Permit	500m3-1000m3	By-Law 025-2022	\$ 1,030.00	\$ 1,061.00	N	\$ 1,061.00	January 1, 2025	\$ 31.00	3%
Site Alteration Permit	1000m3+	By-Law 025-2022	\$ 1,545.00	\$ 1,591.00	N	\$ 1,591.00	January 1, 2025	\$ 46.00	3%
Site Alteration Road Damage Deposit	Per Permit		\$ 10,300.00	\$ 10,609.00	N	\$ 10,609.00	January 1, 2025	\$ 309.00	3%
Road Closing Recoveries	Per Incident		\$750 application fee plus recovery of all costs						
B. CULVERT INSTALLATIONS									
New Culvert Installations or Alterations	Per Culvert	Prepaid estimate based on site conditions. If the actual cost exceeds the estimate, the property owner will be invoiced for the excess, and if it's less, they will receive a refund	Actual Costs					Varies	Varies
C. EXCAVATING FEES									
Excavating	Per Request		Actual Costs					Varies	Varies
D. ADDRESSING									
New Address/911 sign	Per Change/Sign		\$ 154.00	\$ 159.00	N	\$ 159.00	January 1, 2025	\$ 5.00	3%
Change Address	Per Change		\$ 154.00	\$ 159.00	N	\$ 159.00	January 1, 2025	\$ 5.00	3%
E. TILE DRAINAGE									
Tile Drainage Loan Application Fee	Per Request		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
Tile Drainage Township Inspection Fee	Per Request		\$ 220.00	\$ 227.00	N	\$ 227.00	January 1, 2025	\$ 7.00	3%

PUBLIC WORKS DEPARTMENT (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
F. TREES									
Removal of Hazardous Privately Owned Tree/Limbs That Are Encroaching Onto Road Allowances Or Public Walkways	Per Incident		Actual Costs				January 1, 2025	Varies	Varies
Removal or Trimming of Township Owned Trees/Limbs to Accommodate Personal Requests (Eg. Satellite Services, Etc)	Per Hour		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
G. SIGNS									
Re-install Various Township Owned Signs Due to Accidents / Farm Machinery									
Regulatory Signs									
During Regular Business Hours	Per Sign		\$ 270.00	\$ 278.00	N	\$ 278.00	January 1, 2025	\$ 8.00	3%
After Regular Business Hours	Per Sign		\$ 385.00	\$ 397.00	N	\$ 397.00	January 1, 2025	\$ 12.00	3%
Warning Signs									
During Regular Business Hours	Per Sign		\$ 270.00	\$ 278.00	N	\$ 278.00	January 1, 2025	\$ 8.00	3%
After Regular Business Hours	Per Sign		\$ 385.00	\$ 397.00	N	\$ 397.00	January 1, 2025	\$ 12.00	3%
911 Signs									
During Regular Business Hours	Per Sign		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
H. MISCELLANEOUS REPLACEMENTS									
Replacements due to accidents, farm machinery or construction equipment									
Guard Rails	Per Meter		\$ 195.00	\$ 201.00	N	\$ 201.00	January 1, 2025	\$ 6.00	3%
Road Damage									
Asphalt repairs	Per Sq M		Actual Costs				January 1, 2025	Varies	Varies
Surface treatment repairs	Per Sq M		Actual Costs				January 1, 2025	Varies	Varies
Sidewalk Damage	Per Sq M		Actual Costs				January 1, 2025	Varies	Varies
Street Sweeping			Actual Costs				January 1, 2025	Varies	Varies

PUBLIC WORKS DEPARTMENT (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
H. MISCELLANEOUS REPLACEMENTS (continued)									
Ditches									
Reinstating Ditches to Original Condition After Damage	Per Hour		\$ 200.00	\$ 206.00	N	\$ 206.00	January 1, 2025	\$ 6.00	3%
Street Lights	Per Light	Actual Costs					January 1, 2025	Varies	Varies
I. WEED REMOVAL									
Up to 600 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$175	Actual Costs				January 1, 2025	Varies	Varies
600 to 1,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$185	Actual Costs				January 1, 2025	Varies	Varies
1,000 to 1,1400 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$215	Actual Costs				January 1, 2025	Varies	Varies
1,400 to 2,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$225	Actual Costs				January 1, 2025	Varies	Varies
2,000 to 4,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$235	Actual Costs				January 1, 2025	Varies	Varies
Over 4,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$245	Actual Costs				January 1, 2025	Varies	Varies
J. CONSULTING SERVICES									
Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township				January 1, 2025	Varies	Varies

PARKS AND FACILITIES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. ARENA									
Arena Ice Rental									
a. Weekdays Prime (Between 5pm and 11 pm)	Per Hour	1/3	\$ 172.57	\$ 177.74	Y	\$ 195.00	September 1, 2025	\$ 5.18	3%
b. Weekdays Prime (Between 5pm and 11 pm)	Per 1.5 hours	1/3	\$ 236.28	\$ 243.37	Y	\$ 267.00	September 1, 2025	\$ 7.09	3%
c. Weekends	Per Hour	1/3	\$ 172.57	\$ 177.74	Y	\$ 195.00	September 1, 2025	\$ 5.18	3%
d. Weekends	Per 1.5 hours	1/3	\$ 236.28	\$ 243.37	Y	\$ 267.00	September 1, 2025	\$ 7.09	3%
e. Weekdays Non Prime	Per Hour	1/3	\$ 146.02	\$ 150.40	Y	\$ 165.00	September 1, 2025	\$ 4.38	3%
f. Weekdays Prior to 8 am Non Wainfleet Minor Hockey or Figure Skating	Per Hour	1/3	\$ 195.58	\$ 201.44	Y	\$ 221.00	September 1, 2025	\$ 5.87	3%
g. Casual Ice (Between 8 am and 5 pm)	Per Hour	1/3	\$ 68.14	\$ 70.19	Y	\$ 77.00	September 1, 2025	\$ 2.04	3%
h. Minor Hockey and Figure Skating	Per Hour	1/3	\$ 123.01	\$ 126.70	Y	\$ 139.00	September 1, 2025	\$ 3.69	3%
i. Spring School	Per Hour	1/3	\$ 123.01	\$ 126.70	Y	\$ 139.00	September 1, 2025	\$ 3.69	3%
j. Elementary Schools	Per Hour	1/3	\$ 33.63	\$ 34.64	Y	\$ 38.00	September 1, 2025	\$ 1.01	3%
k. Secondary Schools and Church Youth Groups	Per Hour	1/3	\$ 68.14	\$ 70.19	Y	\$ 77.00	September 1, 2025	\$ 2.04	3%
Arena Floor Rental				\$ -					
a. First or One-Day Event	Per Day	3	\$ 752.21	\$ 774.78	Y	\$ 850.00	January 1, 2025	\$ 22.57	3%
b. Second Additional Day	Per Day	2/3	\$ 743.36	\$ 765.66	Y	\$ 840.00	January 1, 2025	\$ 22.30	3%
c. Third and Subsequent Days	Per Day	2/3	\$ 628.32	\$ 647.17	Y	\$ 710.00	January 1, 2025	\$ 18.85	3%
d. Use of Canteen Facility in Arena During Rental	Per Day	3	\$ 104.42	\$ 107.56	Y	\$ 118.00	January 1, 2025	\$ 3.13	3%
e. Moore Room - With Kitchen Facility	Per Hour	3	\$ 59.29	\$ 61.07	Y	\$ 67.00	January 1, 2025	\$ 1.78	3%
	Per Day (more than 4 hours)	3	\$ 146.02	\$ 150.40	Y	\$ 165.00	January 1, 2025	\$ 4.38	3%
f. Moore Room - Without Kitchen Facility	Per Hour	3	\$ 41.59	\$ 42.84	Y	\$ 47.00	January 1, 2025	\$ 1.25	3%
	Per Day (more than 4 hours)	3	\$ 116.81	\$ 120.32	Y	\$ 132.00	January 1, 2025	\$ 3.50	3%
Public Skating	Per Person		\$ 3.54	\$ 3.65	Y	\$ 4.00	September 1, 2025	\$ 0.11	3%

NOTE 1 - Arena Ice Rental Fees change September 1st of each calendar year

NOTE 2 - For multi-day events, the renters will be subject to a water & hydro usage surcharge based on metered water and hydro consumption. Usage will be charged on recovery basis.

NOTE 3 - All Rentals must provide proof of insurance. Insurance can be purchased through Township's Insurance Broker.

PARKS AND FACILITIES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
B. FIREFIGHTERS MEMORIAL COMMUNITY HALL									
Hall Rental	Per Hour	4	\$ 49.56	\$ 51.04	Y	\$ 56.00	January 1, 2025	\$ 1.49	3%
Hall Rental	Per Day	4	\$ 309.73	\$ 319.03	Y	\$ 350.00	January 1, 2025	\$ 9.29	3%
For Funeral Luncheons, Wainfleet Church Groups, Wainfleet Minor Sports Functions & Wainfleet School Groups	Per Day	4	\$ 154.87	\$ 159.51	Y	\$ 175.00	January 1, 2025	\$ 4.65	3%
C. BALL DIAMONDS									
Ball Diamonds									
a. Minor Ball	Per Player/Per Year	4	\$ 10.18	\$ 10.48	Y	\$ 11.50	January 1, 2025	\$ 0.31	3%
b. Adult	Per Game/Per Diamond	4	\$ 46.02	\$ 47.40	Y	\$ 52.00	January 1, 2025	\$ 1.38	3%
Tournament Rates									
a. Evenings 6 p.m. To 11 p.m.	Per Diamond	4	\$ 100.00	\$ 103.00	Y	\$ 113.00	January 1, 2025	\$ 3.00	3%
b. Saturdays and Sundays	Per Day/Per Diamond	4	\$ 240.71	\$ 247.93	Y	\$ 272.00	January 1, 2025	\$ 7.22	3%
D. SOCCER FIELDS									
Minor League	Per Player/Per Year	4	\$ 10.18	\$ 10.48	Y	\$ 11.50	January 1, 2025	\$ 0.31	3%
Field Rental	Per Field for Day	4	\$ 20.35	\$ 20.96	Y	\$ 23.00	January 1, 2025	\$ 0.61	3%
E. PARK PAVILION									
Family events (Non Licensed events)	Per Day	4	\$ 159.29	\$ 164.07	Y	\$ 180.00	January 1, 2025	\$ 4.78	3%
Large events including licensed events	Per Day	4	\$ 376.11	\$ 387.39	Y	\$ 425.00	January 1, 2025	\$ 11.28	3%
F. ADVERTISING									
Arena									
a. 4 x 4 Sign	Per Year	5	\$ 137.17	\$ 141.28	Y	\$ 155.00	September 1, 2025	\$ 4.12	3%
b. 4 x 8 Sign	Per Year	5	\$ 223.01	\$ 229.70	Y	\$ 252.00	September 1, 2025	\$ 6.69	3%
c. Board Space	Per 3 Years	5	\$ 1,663.72	\$ 1,713.63	Y	\$ 1,880.00	September 1, 2025	\$ 49.91	3%
d. 3x8 Sign	Per Year	5	\$ 196.46	\$ 202.35	Y	\$ 222.00	September 1, 2025	\$ 5.89	3%
e. 3x4 Sign	Per Year	5	\$ 123.01	\$ 126.70	Y	\$ 139.00	September 1, 2025	\$ 3.69	3%
f. 16x36 Sign	Per Year	5	\$ 100.00	\$ 103.00	Y	\$ 113.00	September 1, 2025	\$ 3.00	3%
Ball Park									
a. Outfield and Bleacher Fence 4x8	Per Year		\$ 223.89	\$ 230.61	Y	\$ 253.00	January 1, 2025	\$ 6.72	3%
b. Outfield and Bleacher Fence 4x4	Per Year		\$ 137.17	\$ 141.28	Y	\$ 155.00	January 1, 2025	\$ 4.12	3%
c. Outfield and Bleacher Fence 16x4	Per Year		\$ 100.00	\$ 103.00	Y	\$ 113.00	January 1, 2025	\$ 3.00	3%

NOTE 4 - All Rentals must provide proof of insurance. Insurance can be purchased through Township's Insurance Broker.

NOTE 5 - Arena Advertising Sign Fees change September 1st of each calendar year

CEMETERY FEES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. SALE OF BURIAL RIGHTS									
Resident									
Single Grave Land Charge	Per Lot	1	\$ 852.84	\$ 878.43	Y	\$ 992.62	January 1, 2025	\$ 25.59	3%
Single Grave Care and Maintenance Charge	Per Lot	1	\$ 568.56	\$ 585.62	Y	\$ 661.75	January 1, 2025	\$ 17.06	3%
Single Cremation Land Charge	Per Lot	1/2	\$ 327.82	\$ 337.65	Y	\$ 381.55	January 1, 2025	\$ 9.83	3%
Single Cremation Care and Maintenance Charge	Per Lot	1/2	\$ 218.55	\$ 225.10	Y	\$ 254.36	January 1, 2025	\$ 6.56	3%
Youth or Baby (3.5' x 5') Under 10 Years of Age	Per Lot	1	\$ 344.21	\$ 354.54	Y	\$ 400.62	January 1, 2025	\$ 10.33	3%
Youth or Baby Care and Maintenance Charge	Per Lot	1	\$ 229.47	\$ 236.36	Y	\$ 267.08	January 1, 2025	\$ 6.88	3%
Non-Resident									
Single Grave Land Charge	Per Lot		\$ 1,493.79	\$ 1,568.48	Y	\$ 1,772.39	January 1, 2025	\$ 74.69	5%
Single Grave Care and Maintenance Charge	Per Lot		\$ 1,009.85	\$ 1,060.34	Y	\$ 1,198.18	January 1, 2025	\$ 50.49	5%
Single Cremation Land Charge	Per Lot	2	\$ 757.40	\$ 795.27	Y	\$ 898.65	January 1, 2025	\$ 37.87	5%
Single Cremation Care and Maintenance Charge	Per Lot	2	\$ 504.92	\$ 530.17	Y	\$ 599.09	January 1, 2025	\$ 25.25	5%
Youth or Baby (3.5' x 5') Under 10 Years of Age	Per Lot		\$ 784.35	\$ 823.57	Y	\$ 930.63	January 1, 2025	\$ 39.22	5%
Youth or Baby Care and Maintenance Charge	Per Lot		\$ 523.45	\$ 549.62	Y	\$ 621.07	January 1, 2025	\$ 26.17	5%
B. SALE OF COLUMBARIUM NICHE									
Resident									
Columbarium Niche Rows A & F	Per Niche	3	1,230.91	\$ 1,292.45	Y	\$ 1,460.47	January 1, 2025	\$ 61.55	5%
Columbarium Niche Rows B & E	Per Niche	3	1,325.59	\$ 1,391.87	Y	\$ 1,572.82	January 1, 2025	\$ 66.28	5%
Columbarium Niche Rows C & D	Per Niche	3	1,420.28	\$ 1,491.29	Y	\$ 1,685.16	January 1, 2025	\$ 71.01	5%
Columbarium Care and Maintenance Rows A & F	Per Niche	3	217.22	\$ 228.08	Y	\$ 257.73	January 1, 2025	\$ 10.86	5%
Columbarium Care and Maintenance Rows B & E	Per Niche	3	233.93	\$ 245.62	Y	\$ 277.56	January 1, 2025	\$ 11.70	5%
Columbarium Care and Maintenance Rows C & D	Per Niche	3	250.64	\$ 263.17	Y	\$ 297.38	January 1, 2025	\$ 12.53	5%
Non-Resident									
Columbarium Niche Rows A & F	Per Niche	3	1,854.83	\$ 1,947.58	Y	\$ 2,200.76	January 1, 2025	\$ 92.74	5%
Columbarium Niche Rows B & E	Per Niche	3	1,957.89	\$ 2,055.78	Y	\$ 2,323.03	January 1, 2025	\$ 97.89	5%
Columbarium Niche Rows C & D	Per Niche	3	2,060.93	\$ 2,163.97	Y	\$ 2,445.29	January 1, 2025	\$ 103.05	5%
Columbarium Care and Maintenance Rows A & F	Per Niche	3	327.32	\$ 343.69	Y	\$ 388.37	January 1, 2025	\$ 16.37	5%
Columbarium Care and Maintenance Rows B & E	Per Niche	3	345.50	\$ 362.78	Y	\$ 409.94	January 1, 2025	\$ 17.28	5%
Columbarium Care and Maintenance Rows C & D	Per Niche	3	363.69	\$ 381.88	Y	\$ 431.52	January 1, 2025	\$ 18.18	5%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
C. INTERMENTS:									
Resident									
Adult	Per Burial		\$ 1,016.24	\$ 1,046.72	Y	\$ 1,182.80	January 1, 2025	\$ 30.49	3%
Adult (Winter Rates December 15 - March 15 Annually)	Per Burial		\$ 1,202.00	\$ 1,238.06	Y	\$ 1,399.01	January 1, 2025	\$ 36.06	3%
Child (1 - 16 years)	Per Burial		\$ 682.95	\$ 703.44	Y	\$ 794.89	January 1, 2025	\$ 20.49	3%
Stillborn or Infant (Under 1 Year) No Vault	Per Burial		\$ 429.44	\$ 442.32	Y	\$ 499.83	January 1, 2025	\$ 12.88	3%
Stillborn or Infant (under 1 year) With Vault	Per Burial		\$ 519.05	\$ 534.62	Y	\$ 604.12	January 1, 2025	\$ 15.57	3%
Cremated Remains (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 491.73	\$ 506.48	Y	\$ 572.32	January 1, 2025	\$ 14.75	3%
Cremated Remains (Winter Rates December 15 - March 15 Annually) (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 592.26	\$ 610.03	Y	\$ 689.33	January 1, 2025	\$ 17.77	3%
Non-Resident									
Adult	Per Burial		\$ 1,382.38	\$ 1,451.50	Y	\$ 1,640.19	January 1, 2025	\$ 69.12	5%
Adult (Winter Rates December 15 - March 15 Annually)	Per Burial		\$ 1,635.77	\$ 1,717.56	Y	\$ 1,940.85	January 1, 2025	\$ 81.79	5%
Child (1 - 16 years)	Per Burial		\$ 929.42	\$ 975.89	Y	\$ 1,102.75	January 1, 2025	\$ 46.47	5%
Stillborn or Infant (Under 1 Year) No Vault	Per Burial		\$ 584.42	\$ 613.64	Y	\$ 693.41	January 1, 2025	\$ 29.22	5%
Stillborn or Infant (under 1 year) With Vault	Per Burial		\$ 706.36	\$ 741.67	Y	\$ 838.09	January 1, 2025	\$ 35.32	5%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
C. INTERMENTS (continued):									
Cremated Remains (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 656.85	\$ 676.56	Y	\$ 764.51	January 1, 2025	\$ 19.71	3%
Cremated Remains (Winter Rates December 15 - March 15 Annually) (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 790.64	\$ 814.36	Y	\$ 920.22	January 1, 2025	\$ 23.72	3%

D. EXTRA CHARGES

Interment of Regular Burials									
Late Arrivals (After 3:00 - Weekdays)	Per Burial		\$ 458.95	\$ 472.71	Y	\$ 534.17	January 1, 2025	\$ 13.77	3%
Saturday Morning (Arriving Before 12 Noon)	Per Burial		\$ 458.95	\$ 472.71	Y	\$ 534.17	January 1, 2025	\$ 13.77	3%
Saturday Afternoon (Arriving After 12 Noon)	Per Burial		\$ 775.84	\$ 799.11	Y	\$ 903.00	January 1, 2025	\$ 23.28	3%
Sundays or Holidays	Per Burial		\$ 775.84	\$ 799.11	Y	\$ 903.00	January 1, 2025	\$ 23.28	3%
Non-Resident Interred in Resident Grave (Apply to New Purchased Lots)	Per Burial		\$ 921.92	\$ 949.58	Y	\$ 1,073.03	January 1, 2025	\$ 27.66	3%
Interment of Cremated Remains									
Late Arrivals (After 3:00 - Weekdays)	Per Burial/Niche		\$ 302.69	\$ 311.77	Y	\$ 352.30	January 1, 2025	\$ 9.08	3%
Saturday Morning (Arriving Before 12 Noon)	Per Burial/Niche		\$ 349.67	\$ 360.16	Y	\$ 406.98	January 1, 2025	\$ 10.49	3%
Saturday Afternoon (Arriving After 12 Noon)	Per Burial/Niche		\$ 446.93	\$ 460.33	Y	\$ 520.18	January 1, 2025	\$ 13.41	3%
Sundays or Holidays	Per Burial/Niche		\$ 446.93	\$ 460.33	Y	\$ 520.18	January 1, 2025	\$ 13.41	3%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
E. DISINTERMENTS									
Disinterment Fees for Opening and Closing only	Per Opening/Closing	Additional services are provided by third parties (funeral homes, transfer services, medical officer, etc.)	\$ 2,185.45	\$ 2,251.02	Y	\$ 2,543.65	January 1, 2025	\$ 65.56	3%

F. FOUNDATION, MARKER, BRONZE WREATH & CORNER STONE SETTING:

Markers	Per Marker		\$ 149.89	\$ 154.39	Y	\$ 174.46	January 1, 2025	\$ 4.50	3%
Foundations	Per Cubic Foot (Minimum \$300.00)		\$ 55.69	\$ 57.36	Y	\$ 64.82	January 1, 2025	\$ 1.67	3%
Corner Stones	Set of Four Installed		\$ 218.55	\$ 225.10	Y	\$ 254.36	January 1, 2025	\$ 6.56	3%
Bronze Wreath for Columbarium Niche (Must be Purchased Through the Township of Wainfleet)	Per Wreath		\$ 731.30	\$ 753.24	Y	\$ 851.16	January 1, 2025	\$ 21.94	3%

G. REMOVAL/RELOCATING OF FOUNDATION, MARKERS, & CORNER STONES

Removal of Existing Flat Markers	Per Marker		\$ 84.71	\$ 87.25	Y	\$ 98.59	January 1, 2025	\$ 2.54	3%
Removal of Corner Stones	Per Cornerstone		\$ 43.71	\$ 45.02	Y	\$ 50.87	January 1, 2025	\$ 1.31	3%
Relocation of Corner Stones	Per Cornerstone		\$ 43.71	\$ 45.02	Y	\$ 50.87	January 1, 2025	\$ 1.31	3%
Removal of Existing Foundations									
Existing foundation < 36" by 14"	Per Foundation		\$ 203.07	\$ 209.16	Y	\$ 236.36	January 1, 2025	\$ 6.09	3%
Existing foundation >= 36" by 14"	Per Foundation		\$ 266.90	\$ 274.91	Y	\$ 310.64	January 1, 2025	\$ 8.01	3%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
H. CONTRIBUTION TO CARE AND MAINTENANCE FUNDS FOR MONUMENTS									
Flat Marker (Under 173 Sq Inches)	Per Marker		No Charge					N/A	N/A
Flat Marker (Over 173 Sq Inches)	Per Marker		\$ 100.00	\$ 100.00	Y	\$ 113.00	January 1, 2025	\$ -	0%
Upright Marker Measuring 4 (Four) Feet in Height & Length or Under (Including Base)	Per Marker		\$ 200.00	\$ 200.00	Y	\$ 226.00	January 1, 2025	\$ -	0%
Upright Marker Measuring Over 4 (Four) Feet in Either Height & Length (Including Base)	Per Marker		\$ 400.00	\$ 400.00	Y	\$ 452.00	January 1, 2025	\$ -	0%

I. ARCHAEOLOGICAL ASSESSMENT FEES

Adult					N/A				
Adult (Winter Rates December 15 - March 15 Annually)					N/A				
Cremation Lot					N/A				
Cremation Lot (Winter Rates December 15 - March 15 Annually)					N/A				

J. MISCELLANEOUS

Transfer of Interment Rights	Per Transfer		\$ 136.59	\$ 140.69	Y	\$ 158.98	January 1, 2025	\$ 4.10	3%
Duplicate Certificate	Per Certificate		\$ 32.78	\$ 33.77	Y	\$ 38.15	January 1, 2025	\$ 0.98	3%
Genealogical Search Requests	Per Record/Name		\$ 32.78	\$ 33.77	Y	\$ 38.15	January 1, 2025	\$ 0.98	3%
Return Sales of Plot- Administration Fee			\$ 109.27	\$ 112.55	Y	\$ 127.18	January 1, 2025	\$ 3.28	3%

NOTES:

- 30 (Thirty) year provision (persons who have resided in Wainfleet for over 30 years are eligible for the resident rate - a signed letter of confirmation submitted to the Township is required).
- Size of new cremation plots are 2 feet x 3 feet each
- 2 (Two) urns are allowed in each columbarium niche (totalling the maximum size of 10" x 10" x 10")

DRAINAGE

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. APPORTIONMENT									
Drainage Apportionment Section 65(2) (Per Property/Drain)	Per Parcel		\$ 109.00	\$ 112.00	N	\$ 112.00	January 1, 2025	\$ 3.00	3%
Drainage Apportionment Section 65 (2) (Multiple Property/Drain)	Per Parcel		\$ 109.00	\$ 112.00	N	\$ 112.00	January 1, 2025	\$ 3.00	3%
Drainage Apportionment - Section 65 (1) by Engineer (Per Property/Drain)	Per Parcel		Actual Costs				January 1, 2025	Varies	Varies
B. CULVERTS AND FARM CROSSINGS									
Inspection and Documentation of Existing, Non-Report Farm Crossings and Culverts	Per Request		No Charge					N/A	N/A
Providing Specifications and Inspection of New Farm Crossings and Culverts on a Municipal Drain (When Landowner Does Work) .	Per Request		No Charge					N/A	N/A
Providing Specifications, Installation and Inspection of New Farm Crossings and Culverts on a Municipal Drain (Township Does Work).	Per Request		Actual Costs					Varies	Varies
Temporary Culvert Agreements	Per Agreement		\$ 384.00	\$ 396.00	N	\$ 396.00	January 1, 2025	\$ 12.00	3%
C. OTHER RATES									
Drainage Lawyer Certificate	Flat Fee		\$ 27.00	\$ 28.00	N	\$ 28.00	January 1, 2025	\$ 1.00	4%
Formulation of a Mutual Agreement Drain as Per the Drainage Act	Per Agreement		\$ 218.00	\$ 225.00	N	\$ 225.00	January 1, 2025	\$ 7.00	3%
Billing/Maintenance Fee	Per Property		\$ 5.40	\$ 5.60	N	\$ 5.60	January 1, 2025	\$ 0.20	4%

PLANNING APPLICATION FEES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. OFFICIAL PLAN AMENDMENTS									
Amendment to the Official Plan	Per Application	Fee and/or all charges incurred by (unless stated below) the Municipality from its Consultants.	\$ 4,841.00	\$ 4,986.00	N	\$ 4,986.00	January 1, 2025	\$ 145.00	3%
Aggregate Resource-Quarry/Pit Establishment or Expansion	Per Application		\$ 63,654.00	\$ 65,564.00	N	\$ 65,564.00	January 1, 2025	\$ 1,910.00	3%
Adjournment of an Official Plan Amendment (Applicable as determined by Council)	Per Request		\$ 361.00	\$ 372.00	N	\$ 372.00	January 1, 2025	\$ 11.00	3%
B. ZONING BYLAW AMENDMENTS									
Zoning Bylaw	Per Application	Fee and/or all charges incurred by (unless stated below) the Municipality from its Consultants.	\$ 4,326.00	\$ 4,456.00	N	\$ 4,456.00	January 1, 2025	\$ 130.00	3%
Removal of Holding Symbol	Per Application		\$ 721.00	\$ 743.00	N	\$ 743.00	January 1, 2025	\$ 22.00	3%
Temporary Use Bylaw (includes preparation of agreement)	Per Application		\$ 4,326.00	\$ 4,456.00	N	\$ 4,456.00	January 1, 2025	\$ 130.00	3%
Extension of a Temporary Use Agreement	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Adjournment (Applicable as Determined by Council)	Per Request		\$ 361.00	\$ 372.00	N	\$ 372.00	January 1, 2025	\$ 11.00	3%
APO Zoning Bylaw (Condition of Consent)	Per Application		\$ 2,900.00	\$ 2,987.00	N	\$ 2,987.00	January 1, 2025	\$ 87.00	3%
C. COMMITTEE OF ADJUSTMENT/MINOR VARIANCES & CONSENTS									
Minor Variances	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 1,303.00	\$ 1,342.00	N	\$ 1,342.00	January 1, 2025	\$ 39.00	3%
Adjournment (Applicable if Requested by the Applicant)	Per Request		\$ 309.00	\$ 318.00	N	\$ 318.00	January 1, 2025	\$ 9.00	3%
New Lot Creation	Per Lot		\$ 1,833.00	\$ 1,888.00	N	\$ 1,888.00	January 1, 2025	\$ 55.00	3%
Right-of-Way and/or Easement and Boundary Adjustments	Per Lot		\$ 1,303.00	\$ 1,342.00	N	\$ 1,342.00	January 1, 2025	\$ 39.00	3%
Final Certification	Per Lot		\$ 237.00	\$ 244.00	N	\$ 244.00	January 1, 2025	\$ 7.00	3%
Changes to Conditions (Includes Administration and Mailing Fees Required to Process Requests for Change in Conditions, Under Section 53(23) of the Planning Act.)	Per Request		\$ 592.00	\$ 610.00	N	\$ 610.00	January 1, 2025	\$ 18.00	3%
Validation of Title/ Validation Order Bylaw	Per Application		\$ 953.00	\$ 982.00	N	\$ 982.00	January 1, 2025	\$ 29.00	3%
Certificate of Cancellation	Per Request		\$ -	\$ 244.00	N	\$ 244.00	January 1, 2025	New	New

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
D. DEVELOPMENT AGREEMENTS									
Agreement Preparation	Per Agreement	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 2,575.00	\$ 2,652.00	N	\$ 2,652.00	January 1, 2025	\$ 77.00	3%
Agreement Amendment	Per Agreement		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Release or Partial Release Agreement	Per Agreement		\$ 592.00	\$ 610.00	N	\$ 610.00	January 1, 2025	\$ 18.00	3%
Agreement as a Condition of Consent	Per Agreement		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
E. SITE PLAN CONTROL APPROVAL									
Site Plan Control Agreement		Fee and/or all charges incurred by the Municipality from its Consultants.							
Level 1	Per Application		\$ 4,120.00	\$ 4,244.00	N	\$ 4,244.00	January 1, 2025	\$ 124.00	3%
Level 2	Per Application		\$ 2,266.00	\$ 2,334.00	N	\$ 2,334.00	January 1, 2025	\$ 68.00	3%
Level 3	Per Application		\$ 1,133.00	\$ 1,167.00	N	\$ 1,167.00	January 1, 2025	\$ 34.00	3%
Site Plan Agreement Amendment									
Level 1	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Level 2 and 3	Per Application		\$ 567.00	\$ 584.00	N	\$ 584.00	January 1, 2025	\$ 17.00	3%
Discharge of Site Plan Agreement	Per Application	\$ 412.00	\$ 424.00	N	\$ 424.00	January 1, 2025	\$ 12.00	3%	
F. PLAN OF SUBDIVISION/CONDOMINIUM									
Draft Plan of Subdivision/Condominium	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants. Added to the cost is any required peer reviews.	\$ 7,210.00	\$ 7,426.00	N	\$ 7,250.00	January 1, 2025	\$ 216.00	3%
Modification to Draft Approval	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 1,854.00	\$ 1,910.00	N	\$ 1,910.00	January 1, 2025	\$ 56.00	3%
Extension to Draft Approval	Per Application		\$ 1,030.00	\$ 1,061.00	N	\$ 1,061.00	January 1, 2025	\$ 31.00	3%
Subdivision or Condominium Agreement	Per Application		\$ 3,811.00	\$ 3,925.00	N	\$ 3,925.00	January 1, 2025	\$ 114.00	3%
Discharge of Subdivision or Condominium Agreement	Per Application		\$ 592.00	\$ 610.00	N	\$ 610.00	January 1, 2025	\$ 18.00	3%
Agreement Amendment	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Condominium Conversion	Per Application		\$ 7,210.00	\$ 7,426.00	N	\$ 7,426.00	January 1, 2025	\$ 216.00	3%

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
Final Approval	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 1,854.00	\$ 2,210.00	N	\$ 2,210.00	January 1, 2025	\$ 356.00	19%
Remove Part Lot Control	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%

G. COMBINED APPLICATIONS

Official Plan and Zoning Bylaw Amendments	Per Application	Fee and/or all charges incurred by the Municipality from	\$ 8,755.00	\$ 9,018.00	N	\$ 9,018.00	January 1, 2025	\$ 263.00	3%
Consent and Minor Variance	Per Application		\$ 2,884.00	\$ 2,971.00	N	\$ 2,971.00	January 1, 2025	\$ 87.00	3%

H. PRE-CONSULTATION FEES (INCLUDE PRE-SUBMISSION REVIEW) *Not Credited to Application Fee. Non-Refundable.

Committee of Adjustment: Minor Variance/ Consent Applications, Level 3 Site Plan Control	Per Application		\$ 258.00	\$ 266.00	N	\$ 266.00	January 1, 2025	\$ 8.00	3%
Minor Zoning Bylaw Amendments and Level 2 Site Plan Control	Per Application		\$ 515.00	\$ 530.00	N	\$ 530.00	January 1, 2025	\$ 15.00	3%
Major Zoning Bylaw Amendments, Level 1 Site Plan Control, Official Plan Amendments, Subdivision/ Condominium Applications	Per Application		\$ 773.00	\$ 796.00	N	\$ 796.00	January 1, 2025	\$ 23.00	3%
Second and Subsequent Submissions (1 Year + Inactive or Significant Changes to Original Submission Requires Resubmission)	Per Application		\$ 515.00	\$ 530.00	N	\$ 530.00	January 1, 2025	\$ 15.00	3%

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
I. MISCELLANEOUS FEES									
Permitted Use Letter (Liquor License Clearance, Other)	Per Letter	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 82.00	\$ 84.00	N	\$ 84.00	January 1, 2025	\$ 2.00	2%
Compliance Letter (Zoning, Subdivision, Site Plan)	Per Letter		\$ 206.00	\$ 212.00	N	\$ 212.00	January 1, 2025	\$ 6.00	3%
Copy of Official Plan									
a. Electronic Copy on a USB	Per Copy	Administration Fee and Cost of USB	\$ 26.00	\$ 27.00	N	\$ 27.00	January 1, 2025	\$ 1.00	4%
b. Paper Copy	Per Copy	Administration Fee and Cost of Printing	\$ 72.00	\$ 74.00	N	\$ 74.00	January 1, 2025	\$ 2.00	3%
Copy of Zoning Bylaw									
a. Electronic Copy on a USB	Per Copy	Administration Fee and Cost of USB	\$ 26.00	\$ 27.00	N	\$ 27.00	January 1, 2025	\$ 1.00	4%
b. Paper Copy	Per Copy	Administration Fee and Cost of Printing	\$ 52.00	\$ 54.00	N	\$ 54.00	January 1, 2025	\$ 2.00	4%
Appeal to Ontario Municipal Board Subpoena									
a. First Day	Per Day	1 Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 927.00	\$ 955.00	N	\$ 955.00	January 1, 2025	\$ 28.00	3%
b. Second and each day thereafter	Per Day		\$ 464.00	\$ 478.00	N	\$ 478.00	January 1, 2025	\$ 14.00	3%
Deeming Bylaw	Per By-law	Fee and/or all charges incurred by the Municipality from its Consultants	\$ 577.00	\$ 594.00	N	\$ 594.00	January 1, 2025	\$ 17.00	3%
Encroachment Consent Letter	Per Letter			\$ 150.00		\$ 150.00	January 1, 2025	New	New
Encroachment Agreement	Per Agreement			\$ 500.00		\$ 500.00	January 1, 2025	New	New
Request to Lift 1 Foot (0.3m) Reserve	Per Request			\$ 250.00	N	\$ 250.00	January 1, 2025	New	New
Telecommunications Tower Consultation	Per Request			\$ 1,200.00	N	\$ 1,200.00	January 1, 2025	New	New
Telecommunications Tower Extension of Municipal Concurrence	Per Request			\$ 200.00	N	\$ 200.00	January 1, 2025	New	New
Special Events/Filming Permit	Per Request			\$ 500.00	N	\$ 500.00	January 1, 2025	New	New

NOTE 1 - Where a decision on a planning application is appealed to the Ontario Land Tribunal the Township will require payment by the applicant of all charges incurred by the Township and its Consultants. To secure such charges, the Township will require an initial deposit of \$8,000, such amount to be increased by the Township in the event the nature of the application indicates the initial deposit may be inadequate to totally defray the costs incurred. Any deposit monies not required to pay municipal or consultant's costs incurred by the Township shall be refunded.

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
J. CONSULTING SERVICES									
Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township				January 1, 2025	Varies	Varies

K.
1. Additional fees may be charged by the Region of Niagara and the Niagara Peninsula Conservation Authority. Applicants should always confirm fees with the appropriate agency.
2. Be advised that the Planning Act requires Notice of Public Hearing be given no later than twenty (20) days before a scheduled public meeting for Official Plan and Zoning Bylaw Amendments, fourteen (14) days for Consent Applications and ten (10) days for Minor Variance applications. In order to allow sufficient review time for an application, all applications should be submitted at least fourteen (14) days before the last day for giving Notice of Public Hearing under the Planning Act.
3. If an application is withdrawn before circulation to commenting agencies, ninety (90) percent of the fee less any consultant costs will be refunded; if withdrawn after circulation, but before notice of public meeting is given, fifty (50) percent of the fee less any consultant costs will be refunded and if withdrawn before any reports are prepared, twenty-five (25) percent of the fee less any consultant costs will be refunded.
4. Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

PRIVATE ON-SITE SEWAGE SYSTEMS

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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A. SEWAGE SYSTEM APPLICATIONS

New System	Per Application		\$ 1,274.00	\$ 1,312.00	N	\$ 1,312.00	January 1, 2025	\$ 38.00	3%
Holding Tank	Per Application		\$ 1,274.00	\$ 1,312.00	N	\$ 1,312.00	January 1, 2025	\$ 38.00	3%
Replacement Tank Only	Per Application		\$ 728.00	\$ 750.00	N	\$ 750.00	January 1, 2025	\$ 22.00	3%
Leaching Bed Repair Only	Per Application		\$ 698.00	\$ 719.00	N	\$ 719.00	January 1, 2025	\$ 21.00	3%
Other Minor Repair Not Listed Above (e.g. Baffles, Inlet, Outlet, Etc.)			\$ 365.00	\$ 376.00	N	\$ 376.00	January 1, 2025	\$ 11.00	3%

B. PLANNING ACT APPLICATION SEPTIC REVIEW FEES

Consent Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Minor Variance Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Site Plan Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Zoning By-law Amendment Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Official Plan Amendment Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Plan of Subdivision/Condominium Applications	Per Application	1	\$ -	\$ 750.00	N	\$ 750.00	January 1, 2025	New	New

NOTE 1 The above fees apply only to those lots serviced by private sewage systems

C. SPECIAL REQUESTS, MISC

Preliminary Site Inspections	Per Inspection	Related to proposed lot development where no other application has been made.	\$ 382.00	\$ 393.00	N	\$ 393.00	January 1, 2025	\$ 11.00	3%
File Searches	Per Half Hour or Part Thereof	Includes up to 10 pages of letter size copies or scan files	\$ 33.00	\$ 43.00	N	\$ 43.00	January 1, 2025	\$ 10.00	30%
Additional Letter Size Copies or Scan Files Not Cover in File Searches Above	Per Page		\$ 0.60	\$ 0.60	N	\$ 0.60	January 1, 2025	\$ -	0%

PRIVATE ON-SITE SEWAGE SYSTEMS (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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D. REFUND OF PERMIT FEES

	Refund Amount
1. Where only administrative functions have been completed (application received and cost analysis complete)	70%
2. Where administrative, initial site visit and/or plans review have been started, but permit has not been issued	60%
3. Where the permit has been issued and no field inspections have been performed subsequent to permit issuance	40%
5. No fees shall be refunded after twelve (12) months from the date the permit was approved for issue.	

E. CONSULTING SERVICES

Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township	January 1, 2025	Varies	Varies
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BUILDING PERMIT APPLICATION FEES

Note: Permit fees for construction of Buildings and structures, listed by classification of major occupancy, are calculated on the basis of the Gross Floor Area of the Building in square meters (square feet is provided for information only), multiplied by the corresponding figure shown below for each occupancy classification or class of permit unless shown Otherwise.

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
Permit Fee (Minimum of \$242 Shall Apply Unless Otherwise Indicated)	Per Permit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
A. NEW CONSTRUCTION & ADDITIONS									
1 Assembly Occupancies - Group A									
School, Church, Restaurant, Theatre, Educational or Recreational Facility, and All Other Group A Buildings and Similar Occupancies	Per m ²		\$ 20.19	\$ 20.79	N	\$ 20.79	January 1, 2025	\$ 0.61	3%
2 Institutional Occupancies - Group B									
Hospital, Nursing Home, Reformatory, Prison and All Other Group B Buildings and Similar Occupancies	Per m ²		\$ 22.19	\$ 22.86	N	\$ 22.86	January 1, 2025	\$ 0.67	3%
3 Residential Occupancies - Group C									
a. Single Family Dwelling, Semi-Detached Dwelling & Duplex Dwelling, Multiple Unit Dwelling, Apartment Dwelling, Townhouse Dwelling, Hotels, Motels, Other Residential Buildings or Parts Thereof	Per m ²		\$ 16.32	\$ 16.81	N	\$ 16.81	January 1, 2025	\$ 0.49	3%
b. Residential Additions Other Than as Noted in Section 7 (d) Below.	Per m ²		\$ 16.32	\$ 16.81	N	\$ 16.81	January 1, 2025	\$ 0.49	3%
4 Business/Personal Services Occupancies - Group D									
Office, Bank, Medical Office/Clinic, Fire Hall and Similar Occupancies	Per m ²		\$ 18.47	\$ 19.02	N	\$ 19.02	January 1, 2025	\$ 0.55	3%

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. NEW CONSTRUCTION & ADDITIONS (continued)									
5 Mercantile Occupancies - Group E									
Store, Shopping Mall/Plaza, Shop, Market, Retail Outlet and Similar Occupancies	Per m ²		\$ 16.95	\$ 17.46	N	\$ 17.46	January 1, 2025	\$ 0.51	3%
6 Industrial Occupancies - Group F									
Industrial Mall/Plaza/Garage, Plant, Factory, Warehouse, Manufacturing Building and Similar Occupancies.	Per m ²		\$ 11.97	\$ 16.76	N	\$ 16.76	January 1, 2025	\$ 4.79	40%
7 Special Occupancies/Categories									
a. Farm Buildings									
i. New Farm Buildings (Except as Noted in ii.)	Per m ²		\$ 2.58	\$ 2.58	N	\$ 2.58	January 1, 2025	\$ -	0%
ii. Additions or Alterations for Farm Buildings	Per m ²		\$ 2.58	\$ 2.58	N	\$ 2.58	January 1, 2025	\$ -	0%
iii. New Silos and Grain Bins	Per Building		\$ 300.96	\$ 300.96	N	\$ 300.96	January 1, 2025	\$ -	0%
iv. Greenhouses									
Per farm Greenhouse up to 463 m2 Gross Floor Area	Per m ²		\$ 2.58	\$ 2.58	N	\$ 2.58	January 1, 2025	\$ -	0%
Additional (m2) Charge per Farm Greenhouse with Gross Floor Area Exceeding 463 m2	Per m ²		\$ 1.49	\$ 1.49	N	\$ 1.49	January 1, 2025	\$ -	0%
b. Tents									
i) Not exceeding 225 sq m in aggregate area	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
ii) Exceeding 225 sq m in aggregate area.	Per Unit		\$ 300.00	\$ 300.00	N	\$ 300.00	January 1, 2025	\$ -	0%
c. Park Model Trailer/Mobile Home and Similar Buildings	Per Unit		\$ 309.00	\$ 395.00	N	\$ 395.00	January 1, 2025	\$ 86.00	28%
d. Park Model Trailer/Mobile Home (Foundation Only)	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
e. Portable Classrooms	Per Unit		\$ -	\$ 395.00	N	\$ 395.00	January 1, 2025	New	New

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. NEW CONSTRUCTION & ADDITIONS (continued)									
f. Accessory Buildings/Structures: Garage/Carport, Deck/Porch/Patio, Sunroom/Solarium, Shed or Other Accessory Building	Per m ²		\$ 6.40	\$ 7.00	N	\$ 7.00	January 1, 2025	\$ 0.60	9%
g. Communication Tower, Retaining Wall, Pedestrian Bridge, Wind Turbine, Crane Runway and Similar Buildings/Structures	For each \$1,000 of estimated value of construction with a minimum of \$511		\$ 18.07	\$ 18.61	N	\$ 18.61	January 1, 2025	\$ 0.54	3%
B. ALTERATIONS & REPAIRS:									
1 Interior Alterations/Repairs/Tenant Improvements									
a. Assembly Occupancies	Per m ²		\$ 6.03	\$ 10.40	N	\$ 10.40	January 1, 2025	\$ 4.37	73%
b. Institutional, Business/Personal Service and Mercantile Occupancies	Per m ²		\$ 6.83	\$ 11.43	N	\$ 11.43	January 1, 2025	\$ 4.60	67%
c. Residential Occupancies(including finished basements)	Per m ²		\$ 6.99	\$ 8.40	N	\$ 8.40	January 1, 2025	\$ 1.41	20%
d. Business/Personal Service Occupancies	Per m ²		\$ 5.69	\$ 9.51	N	\$ 9.51	January 1, 2025	\$ 3.83	67%
e. Mercantile Occupancies	Per m ²		\$ 4.97	\$ 8.73	N	\$ 8.73	January 1, 2025	\$ 3.77	76%
f. Industrial Occupancies	Per m ²		\$ 3.69	\$ 8.38	N	\$ 8.38	January 1, 2025	\$ 4.69	127%
2 Alter/replace Roof Structure	Per m ²		\$ 3.08	\$ 3.17	N	\$ 3.17	January 1, 2025	\$ 0.09	3%
3 Hot Surface Applications	Per m ²		\$ 3.08	\$ 3.17	N	\$ 3.17	January 1, 2025	\$ 0.09	3%
4 Fireplace, Woodstove, Insert, Chimney, or Similar	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
B. ALTERATIONS & REPAIRS:									
5 Construction of Barrier Free Accessibility Facilities for Existing Dwellings	Per m ²		\$ 6.04	\$ 6.04	N	\$ 6.04	January 1, 2025	\$ -	0%
6 New Foundation (Dwelling)	Per m ²		\$ 4.45	\$ 4.58	N	\$ 4.58	January 1, 2025	\$ 0.13	3%
C. DEMOLITION:									
1 Buildings/Structures up to and Including 100 m ² in Building Area	Per Building or Structure		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
2 Buildings/Structures Greater Than 100 m ² in Building Area	Per 100 m ² in Building Area or Part Thereof		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
D. MISCELLANEOUS:									
1 Permit For Partial Occupancy of a Building Prior to Being Fully Completed (Does Not Apply to Single Family Dwellings)	Per Suite/Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
2 Permit for the Change of Use of a Building or Part Thereof (no Construction Required)	Per Suite/Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
3 Transfer of a Permit to a New Owner	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
4 Request for Deferral of Permit Revocation	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
5 Permit to Move a Building/Structure	Per Building/Structure		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
6 Conditional Permit	Per Unit		\$ 984.12	\$ 1,013.65	N	\$ 1,013.65	January 1, 2025	\$ 29.52	3%
7 Non-Routine Inspections or Special Inspections	Per Hour, Min 1.5 hours		\$ 84.87	\$ 87.42	N	\$ 87.42	January 1, 2025	\$ 2.55	3%
8 Additional Plans Examination Fee (Once Permit is Issued)	Per Hour, Min 1.5 hours		\$ 84.87	\$ 87.42	N	\$ 87.42	January 1, 2025	\$ 2.55	3%
9 Re-Inspection Fee (Due to Improper Work, Not Ready or Similar) Flat Fee	Per Hour, Min 1.5 hours		\$ 84.87	\$ 87.42	N	\$ 87.42	January 1, 2025	\$ 2.55	3%
10 Request of a Limiting Distance Agreement	Per Agreement		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
11 Lot Grading Fee (for any permit on a property less than 1 hectare)	Per Application		\$ 299.75	\$ 350.00	N	\$ 350.00	January 1, 2025	\$ 50.25	17%
12 Compliance Letter (Building Permits and Orders)	Per Unit		\$ 120.00	\$ 120.00	N	\$ 120.00	January 1, 2025	\$ -	0%
13 Discharge of an Order Registered in the Land Registry Office (Includes original registration of Order)	Per Order		Actual Costs				January 1, 2025	Varies	Varies

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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E. PARTIAL PERMIT/STAGED CONSTRUCTION:

1 Building Foundation - Complete to Grade Level (Plus Plumbing)				15% of applicable class above					
2 Building Shell				75% of applicable class above					
3 Building Completion				10% of applicable class above					

F. PLUMBING

For Plumbing Work Not Included in Any of the Above Classes of Permit	First Six (6) Fixtures		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
For Plumbing Work Not Included in Any of the Above Classes of Permit	Per Additional Fixture		\$ 11.77	\$ 12.13	N	\$ 12.13	January 1, 2025	\$ 0.35	3%
Storm Building Sewer	First 15m		\$ 103.00	\$ 106.09	N	\$ 106.09	January 1, 2025	\$ 3.09	3%
Sanitary Building Sewer	First 15m		\$ 103.00	\$ 106.09	N	\$ 106.09	January 1, 2025	\$ 3.09	3%
Waterline/Service	First 15m		\$ 103.00	\$ 106.09	N	\$ 106.09	January 1, 2025	\$ 3.09	3%
Sewer & Water Main	Over 15m+ Per m		\$ 3.09	\$ 3.18	N	\$ 3.18	January 1, 2025	\$ 0.09	3%

G. REFUND OF PERMIT FEES

	Refund Amount
1 Where only administrative functions have been completed (application received and cost analysis complete)	70%
2 Where administrative, zoning and plans examination functions have been performed	60%
3 Where the permit has been issued and no field inspections have been performed subsequent to permit issuance	40%
4 No fees shall be refunded after twelve (12) months from the date the permit was approved for issue	

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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H. CONSTRUCTION PRIOR TO PERMIT ISSUANCE:

Where Construction Has Commenced Prior to the Issuance of a Permit for Any Class of Permit Described Herein.	Minimum fee per instance.	All applicable permit fees shall be doubled and the minimum permit fee.	\$ 485.00	\$ 500.00	N	\$ 500.00	January 1, 2025	\$ 15.00	3%
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I. EXPLANATORY NOTES

1 m ² is the gross area of all floors at or above grade measured from the outer face of exterior walls, outer limits of other supporting structure, and as noted Otherwise and includes mezzanines, lofts and habitable attics. (Imperial equivalents have been provided for information purposes.)
2 Major occupancy classifications are based on the Ontario Building Code.
3 Plumbing fees are normally included with the permit fees for the applicable class of permit. Fees for plumbing work only are listed in "F" above.
4 If, in the opinion of the Chief Building Official, the construction cannot be categorized or classed as described in the above schedule, the permit fee shall be (\$18.61) for each \$1,000 of estimated value of construction.
5 Moving permit authorizes moving only. A separate permit is required for the foundation and other applicable construction.
6 Notwithstanding the refund provision, no refund shall be made of any amount less than (\$242.00)
7 Permit Fee Increases are indexed based on the Consumer Price Index, Ontario Series, and are adjusted annually on the first of March.

J. DEPOSITS

In addition to fees payable to the above, the following amounts shall be paid at the time of permit issue and shall be held as security by the Township of Wainfleet until completion of the work for which the permit was issued.
a. Residential Accessory Buildings to be removed as a condition of the issuance of the Building permit - \$2,000 The existing structure must be demolished within (60) sixty days of Occupying the new structure.
b. All Other Buildings, including Dwellings and mobile homes, to be removed as a condition of the issuance of the Building permit - \$10,000 The existing structure must be demolished within (60) sixty days of Occupying the new structure.
c. For All Other Building, demolition and private sewage system permits: (i) \$500 deposit for permit fee up to \$500 (ii) \$1000 deposit for permit fee over \$500 (iii) \$2000 deposit, Per Dwelling
The property owner shall be responsible for any damage to municipal property during construction and shall be further responsible to ensure construction is carried out and completed as required by the Ontario Building Code.
The deposit is collected by the Township to provide securities for the completion of all applicable lot grading as per the approved lot grading plan and any potential damage that may occur to municipal property through the course of the permitted construction. Furthermore, the deposit is also held for the assurance that all necessary inspections are completed through the duration of construction and finally to ensure that the permit file can be appropriately closed at the conclusion of the works. An applicant shall be required to submit the applicable deposit(s) as specified above for each permit application submitted. Where the Township incurs costs by the applicant through the course of the construction process these costs shall be deducted from the submitted deposits and upon close of the permit, any deposit funds will be refunded to the applicant.
Any payments outstanding to the Township shall be deducted from the deposit by the Treasurer, Prior to the refund being issued.

BUILDING PERMIT APPLICATION FEES (continued)

J. DEPOSITS

d. Tracking of Construction Debris Deposit
 (i) \$500 for all categories of construction with permit fees exceeding \$1,000
 The property owner shall be responsible for any and all costs for Works required to repair damage to roads or right of way by vehicles going to/from the subject land during the course of erection, alteration, repair or demolition.

e. Damage Deposit
 (i) \$1,200 for all categories of construction with permit fees exceeding \$1,000
 (ii) \$500 for any repair, replacement or installation of a new septic system.

K. PHOTOCOPYING and/or PRINTING

All documents required to be submitted as a condition of the permit application are the responsibility of the applicant. The following fees are required to be paid prior to the issuance of the permit should printing be required due to omission and/or electronic submission.

Description	Unit of Measure	B & W	Colour	HST Applicable (Y/N)
8 1/2" x 11"	Per Page	\$0.30	\$ 0.60	Y
8 1/2" x 14"	Per Page	\$0.38	\$ 0.76	Y
11" x 17"	Per Page	\$0.53	\$ 1.20	Y
Arch A	Per Page	\$1.79	\$ 2.51	Y
Arch B	Per Page	\$2.24	\$ 2.87	Y
Arch C	Per Page	\$2.54	\$ 3.47	Y
Arch D	Per Page	\$5.09	\$ 6.94	Y
Arch E1	Per Page	\$7.49	\$ 10.55	Y
Arch E	Per Page	\$10.79	\$ 14.03	Y

L. CONSULTING SERVICES

Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township	January 1, 2025	Varies	Varies
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BY-LAW ENFORCEMENT

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. BYLAW COMPLIANCE									
Order of Non-compliance	Per Order		\$ 163.91	\$ 168.83	N	\$ 168.83	January 1, 2025	\$ 4.92	3%
Certificate of Compliance	Per Item		\$ 109.27	\$ 112.55	N	\$ 112.55	January 1, 2025	\$ 3.28	3%
Discharge of an Order Registered in the Land Registry Office (Includes Original Registration of Order)	Per Item	Fee and/or all charges incurred by the Municipality from its Solicitor	Actual Costs				January 1, 2025	Varies	Varies
File a Notice of Appeal: AMPS Non-Parking	Per Item		\$ 400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%
Re-inspection Fee (After Two Inspections)	Per Item		\$ 109.27	\$ 112.55	N	\$ 112.55	January 1, 2025	\$ 3.28	3%
Works Undertaken by Township	Per Item		Actual Costs + 20% Admin. Charge				January 1, 2025	Varies	Varies
Works Undertaken by Contractor	Per Item		Actual Costs + 20% Admin. Charge				January 1, 2025	Varies	Varies
Officer Hearing Attendance	Per Hour		\$ 109.27	\$ 112.55	N	\$ 112.55	January 1, 2025	\$ 3.28	3%
B. EXOTIC ANIMAL REGISTRATION AND CARE									
Exotic Animal Bylaw - Impounding	Per Instance		Actual Costs					Varies	Varies
Exotic Animal Bylaw - Care of Impounded or Seized animals	Per Instance		Actual Costs					Varies	Varies
C. MEDICAL MARIHUANA FACILITY LICENSES									
New License Application	Per Licence	By-Law 057-17	\$ 773.00	\$ 800.00	N	\$ 800.00	January 1, 2025	\$ 27.00	3%
Renewal of License Application	Per Licence	By-Law 057-17	\$ 515.00	\$ 530.00	N	\$ 530.00	January 1, 2025	\$ 15.00	3%
Replacement of Lost or Destroyed License	Per Licence	By-Law 057-17	\$ 52.00	\$ 54.00	N	\$ 54.00	January 1, 2025	\$ 2.00	4%
Amendment To License	Per Licence	By-Law 057-17	\$ 103.00	\$ 106.00	N	\$ 106.00	January 1, 2025	\$ 3.00	3%
File a Notice of Appeal	Per Item	By-Law 057-17	\$ 400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%
D. SHORT TERM RENTALS									
New License Application/Renewal	Per STR Unit		\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	January 1, 2025	\$ -	0%
File a Notice of Appeal	Per Item		\$ 400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%
E. ANIMAL CARE AND CONTROL FEES AND CHARGES									
Spayed/Neutered Dog	Per Tag		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
Fertile Dog	Per Tag		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
Voluntary Cat	Per Tag		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
Kennel Licence Fee	Per Kennel		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
File a Notice of Appeal	Per Item		400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%

LIBRARY

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. PHOTOCOPYING (Black and White)									
8 1/2 " X 11" (One-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.22	\$ 0.22	Y	\$ 0.25	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.18	\$ 0.18	Y	\$ 0.20	January 1, 2025	\$ -	0%
8 1/2 " X 11" (Two-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.22	\$ 0.22	Y	\$ 0.25	January 1, 2025	\$ -	0%
8 1/2 " X 14" (One-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.22	\$ 0.22	Y	\$ 0.25	January 1, 2025	\$ -	0%
8 1/2 " X 14" (Two-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.35	\$ 0.35	Y	\$ 0.40	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
11" x 17" (One-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.40	\$ 0.40	Y	\$ 0.45	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.35	\$ 0.35	Y	\$ 0.40	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
11" x 17" (Two-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.49	\$ 0.49	Y	\$ 0.55	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.44	\$ 0.44	Y	\$ 0.50	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.35	\$ 0.35	Y	\$ 0.40	January 1, 2025	\$ -	0%

NOTE 1 - Photocopying charges are reduced to .08 per copy if patron supplies their own paper

LIBRARY (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
B. ADDITIONAL FEE-BASED SERVICES									
Laminating									
Credit Card Size	Per Item		\$ 0.58	\$ 0.58	Y	\$ 0.65	January 1, 2025	\$ -	0%
11" x 9"	Per Item		\$ 1.46	\$ 1.46	Y	\$ 1.65	January 1, 2025	\$ -	0%
9' x 14"	Per Item		\$ 1.95	\$ 1.95	Y	\$ 2.20	January 1, 2025	\$ -	0%
Printing									
Black and White	Per Page		\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
Colour (predominantly text, plus some graphics)	Per Page		\$ 0.58	\$ 0.58	Y	\$ 0.65	January 1, 2025	\$ -	0%
Full Colour - half a page	Per Page		\$ 1.11	\$ 1.11	Y	\$ 1.25	January 1, 2025	\$ -	0%
Full Colour - full page	Per Page		\$ 1.11	\$ 1.11	Y	\$ 1.25	January 1, 2025	\$ -	0%
Facsimiles									
Sending and Receiving			\$2.50 plus applicable long distance charges				January 1, 2025	Varies	Varies

LIBRARY (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
C. FACILITY AND EQUIPMENT RENTAL									
Meeting Room									
Non-Profit Groups									
Half - Day Rental (Up to Four Hours)	Per Rental		\$ 18.58	\$ 18.58	Y	\$ 21.00	January 1, 2025	\$ -	0%
Full-Day Rental	Per Day		\$ 27.43	\$ 27.43	Y	\$ 31.00	January 1, 2025	\$ -	0%
All Other Groups									
Half - Day Rental (Up to Four Hours)	Per Rental		\$ 31.86	\$ 31.86	Y	\$ 36.00	January 1, 2025	\$ -	0%
Full-Day Rental	Per Day		\$ 54.87	\$ 54.87	Y	\$ 62.00	January 1, 2025	\$ -	0%
Equipment									
d. LCD Projector	Per Day	2	\$ 47.79	\$ 47.79	Y	\$ 54.00	January 1, 2025	\$ -	0%

NOTE 2: The Library will not be responsible for any loss or damages that may occur through the use of any piece of Library equipment

APPENDIX B

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THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

BY-LAW NO. 0XX-2024

Being a by-law to establish and regulate payment of various fees and charges within the Township of Wainfleet

WHEREAS Section 391 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that despite any Act, a municipality may pass by-laws imposing fees or charges on any class of persons for services or activities provided or done by or on behalf of it and for the use of its property, including property under its control;

AND WHEREAS the Planning Act, R.S.O. 1990, c.P13, Section 69 (1), as amended and the Building Code Act, S.O. 1992, c.23, as amended, and various other statutes provide municipalities with authority to impose various fees and charges;

AND WHEREAS the Council of the Township of Wainfleet has, from time to time, established various fees and charges for information, services, activities and use of Township property;

AND WHEREAS the Council of the Corporation of the Township of Wainfleet deems it expedient to enact a comprehensive by-law establishing and requiring the payment of fees for information, services, activities and use of Township property;

NOW THEREFORE the Council of the Corporation of the Township of Wainfleet

HEREBY ENACTS AS FOLLOWS:

1. The fees and charges as set out in Schedule 'A', attached hereto and forming part of this By-law, are hereby established and adopted by the Council of the Township of Wainfleet and shall be charged by the Township of Wainfleet for those services, activities or uses of property specified in the schedule.
2. The fees and charges listed in Schedule 'A' to this By-law will be subject to Harmonized Sales Tax (HST) where applicable.
3. No request by any person for any information, service, activity or use of Township property described in Schedule 'A' will be processed or provided by any Township Official, unless and until the person requesting the information, service, activity or use of Township property has paid the applicable fee or charge in the prescribed amount as set out in Schedule 'A' to the Township.
4. In the event that any information, service, activity or use of Township property is requested by a person, and a fee or charge for such information, service, activity or use of Township property has not been specifically provided for in Schedule 'A', a fee or charge shall be calculated by Township staff using actual costs incurred to provide the service activity or facility, and such fee or charge shall be deemed to be

a fee or charge otherwise established and adopted by Council and shall be deemed to be included in Schedule 'A'.

5. Unless otherwise prescribed, the fees and charges established by this By-law shall be payable to the Township of Wainfleet by cash, cheque or debit card when due.
6. Fees and charges that have been imposed in accordance with this By-law that remain unpaid after the date on which they are due shall be subject to such prescribed interest and penalty charges as provided for by this By-law.
7. In the event that any part of this By-law, including any part of Schedule 'A', is determined by a Court of competent jurisdiction to be invalid or of no force and effect, it is the stated intention of Council that such invalid part of the By-law shall be severable and that the remainder of this By-law including the remainder of Appendix 'A', as applicable, shall continue to operate and to be in force and effect.
8. Any provision of any by-law of the Corporation of the Township of Wainfleet that is inconsistent with this By-law is hereby repealed.
9. Notwithstanding Section 8 of this By-law, in the event that another by-law of the Corporation of the Township of Wainfleet establishes a fee or charge that is not referenced by this By-law and that is not inconsistent with this By-law, the fee or charge established by that other by-law shall be deemed to be included in Appendix 'A'.
10. Where all or part of a fee or charge imposed by the By-law remains unpaid, such fee or charge may be added to the tax roll for the property for which all of the owners are responsible for payment of the fee or charge and collected in the same manner as municipal taxes.
11. Where a form or words or expression are prescribed in this By-law, deviations therefrom not affecting the substance or calculated to mislead do not vitiate them.
12. By-law No. 047-2023 is hereby repealed.
13. This By-law shall be known as the "General Fees and Charges By-law".
14. This By-law shall come into force and effect on the 1st day of January, 2025.

BY-LAW READ AND PASSED THIS 12th DAY OF NOVEMBER, 2024

B. Grant, MAYOR

A. Chrastina, DEPUTY CLERK

TO: Mayor Grant & Members of Council

FROM: Cameron Hart, Manager of Financial Planning/Deputy Treasurer

DATE OF MEETING: November 12, 2024

SUBJECT: **2023 Auditor's Report and Draft Financial Statements**

RECOMMENDATION(S):

THAT Report ASR-016/2024, 2023 Auditor's Report Council – Communication of Audit Strategy and Results be received; and

THAT Council approve the 2023 Draft Financial Statements.

EXECUTIVE SUMMARY:

Under the Canadian Audit Standards, the Township's draft financial statements need to be approved by Council before the auditors can issue their final report. The Consolidated Financial Statements present fairly, in all material respects, the financial position of the Corporation of the Township of Wainfleet.

BACKGROUND:

On an annual basis, the Consolidated Financial Statements of the Township of Wainfleet are presented to Council for approval. The attached Draft Financial Statements have been prepared in accordance with the Canadian Public Sector Accounting Standards (PSAS) for local governments. This requires that the financial statements present items on a full accrual basis of accounting. As a result of this accounting requirement, it is not meaningful to attempt to compare to the approved budget documents which are presented on a modified accrual basis for purposes of calculating the tax levy. The approved budget also incorporates fund accounting which is not reflected in the financial statements and is prepared on a consolidated fund basis. The day to day financial management and budget are segregated into funds for; General Levy Operations, Capital and Reserves.

2023 Audit Results

Grant Thornton LLP audited the consolidated financial statements of the Township for the fiscal year 2023. The consolidated financial statements are the responsibility of the Township's management.

Grant Thornton LLP has determined the accompanying consolidated financial statements present fairly the financial position of the Township and comply with PSAS.

Report Summary

The consolidated financial statements are comprised of the following:

- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Change in Net Financial Assets, and
- Consolidated Statement of Cash Flows

The consolidated financial statements provide information on the Township's financial position including the value of assets and liabilities, cost of delivering the Township's municipal services, investment in capital projects, financing sources and investing activities.

OPTIONS/DISCUSSION:

N/A

FINANCIAL CONSIDERATIONS:

N/A

OTHERS CONSULTED:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Chief Administrative Officer | <input checked="" type="checkbox"/> Finance |
| <input type="checkbox"/> Clerks | <input checked="" type="checkbox"/> Communications |
| <input checked="" type="checkbox"/> Community & Development Services | <input type="checkbox"/> Operations |
| <input type="checkbox"/> Fire | <input type="checkbox"/> Other: |

ATTACHMENTS:

- 1) Appendix "A" – Report to Council – Communication of Audit Strategy & Results
- 2) Appendix "B" – 2023 Draft Financial Statements for the Township of Wainfleet

Respectfully submitted by,

Approved by,

Cameron Hart
Manager of Financial Planning
Deputy Treasurer

Mallory Luey
Chief Administrative Officer

APPENDIX A

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Township of Wainfleet

For the year ended December 31, 2023

Report to Members of Council
Audit results

November 12, 2024

James D. Brennan, CPA, CA
Principal
T 905-834-6622
E
James.Brennan@doane.gt.ca



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Audit risks and results	2
Adjustments and uncorrected misstatements	7
Other reportable matters	8
Technical updates – highlights	9

Appendices

Appendix A – Draft Independent auditor’s report
Appendix B – Draft Management representation letter
Appendix C – Internal control letter

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of Township of Wainfleet (the "Township") for the year ended December 31, 2023. This communication will assist Members of Council in understanding the results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Members of Council. It is not intended to be distributed or used by anyone other than these specified parties.

We were engaged to provide the following deliverables:

Deliverable	Timing
Communication of audit strategy	February, 2024
Report on the December 31, 2023 consolidated financial statements	November, 2024
Communication of audit results	November, 2024

Status of our audit

We have substantially completed our audit of the consolidated financial statements of the Township and the results of that audit are included in this report.

We will finalize our report (a draft has been attached in **Appendix A**) upon resolution of the following items that were outstanding as at November 12, 2024:

- Receipt of signed management representation letter (a draft has been attached in **Appendix B**)
- Approval of the consolidated financial statements by Council
- Procedures regarding subsequent events
- Responses for legal inquiries

We have successfully executed our audit strategy in accordance with the plan presented to Members of Council on February 12, 2024.

Independence

We confirm that there have been no changes to our status with respect to independence since we confirmed our independence to you on February 12, 2024.

Audit risks and results

We highlight our significant findings in respect of significant transactions, accounting practices and other areas of focus.

Areas of focus

The following is a summary of areas of focus, and the related matters and findings we would like to communicate to Members of Council.

Area of focus	Matter	Our response and findings
Fraud risk from revenue recognition	<p>There is a presumed risk of fraud in revenue.</p> <ul style="list-style-type: none"> The risk primarily relates to revenue recognized under other revenue 	<ul style="list-style-type: none"> Analytical assessment of revenues based on budgeted expectations Subsequent receipts testing of receivables as at December 31, 2023 (statistical sample) Assessed the adequacy of allowances for doubtful accounts by testing subsequent receipts, reviewing management estimates and examining supporting documentation <p>There were no significant findings as a result of these procedures.</p>
Fraud risk from management override / segregation of duties	<p>This is a presumed fraud risk.</p> <ul style="list-style-type: none"> The risk primarily relates to limited segregation of duties, administrative access to accounting system and the senior finance management's ability to post journal entries 	<ul style="list-style-type: none"> Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements Reviewed accounting estimates for biases Evaluated the business rationale for significant transactions that are or appear to be outside the normal course of business <p>There were no significant findings as a result of these procedures.</p>
Taxation revenue and receivables	<p>The taxes receivable balances may be invalid and the allowance for uncollectible taxes understated.</p>	<ul style="list-style-type: none"> Recalculation of the net tax revenues based on verified assessment rolls and approved tax rates Subsequent receipts testing of taxes receivable as at December 31, 2023 (statistical sample) Assessing the adequacy of the allowance for doubtful accounts by testing subsequent receipts, reviewing management estimates and examining support for the value of underlying property <p>There were no significant findings as a result of these procedures.</p>

Area of focus	Matter	Our response and findings
Government transfers	Allocation of government transfers may not be appropriate and recognition of revenue may not meet government transfer conditions.	<ul style="list-style-type: none"> Reviewed the allocation of funds between fiscal periods to determine if it is appropriate and tested revenue recognition in accordance with grant terms and conditions. Reviewed grant terms to determine if any deferrals, receivables or payables are appropriate. <p>There were no significant findings as a result of these procedures.</p>
Purchases and payables	Payables may be understated or not recorded in the correct period.	<ul style="list-style-type: none"> Analytical assessment of expenses based on budgeted expectations Reviewed supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals Performed a search for unrecorded liabilities <p>There were no significant findings as a result of these procedures.</p>
Provisions for employee benefits	Provision and related expenses may be understated.	<ul style="list-style-type: none"> Reviewed management calculations, method and assumptions used Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Provision for asset retirement obligations	Provision and tangible capital assets and/or related expenses may be understated.	<ul style="list-style-type: none"> Reviewed process and assumptions used by management to develop the estimate Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Provision for contaminated sites	Provision and related expenses may be understated.	<ul style="list-style-type: none"> Reviewed assumptions used by management Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Commitments and contingencies	There is uncertainty regarding contingent liabilities.	<ul style="list-style-type: none"> Verified the accuracy and reasonableness of amounts and disclosures, with reference to correspondence with lawyers, examination of supporting documentation, and discussions with management <p>There were no significant findings as a result of these procedures.</p>
Financial instruments	The financial statement disclosure relating to financial instruments are not complete and accurate	<ul style="list-style-type: none"> Verified the accuracy and reasonableness of disclosures, with reference to PS 3450 financial instruments <p>There were no significant findings as a result of these procedures.</p>

Area of focus	Matter	Our response and findings
Tangible capital assets	Valuation of additions, including contributed assets, as well as appropriateness of amortization	<ul style="list-style-type: none"> Reviewed supporting documentation for capital asset additions with respect to the validity of the additions, on a test basis. Reviewed disposals to determine if any gain/loss is calculated appropriately. Recalculated amortization expense. Reviewed capital project costs to determine if any additional costs should be capitalized. <p>There were no significant findings as a result of these procedures.</p>

Sensitive accounting estimates and disclosures

Area of focus	Matter	Our response and findings
Sensitive accounting estimates and disclosures	The provision for employee benefit obligations of approximately \$ 221,000	<ul style="list-style-type: none"> Management calculates the liability for employees who have taken early retirement based on the current annual benefits and the number of years until the employees turn 65. Management estimates the benefits for employees who may take early retirement in the future by creating an estimate of the number of people that will retire early based on historical retirement rates. Management has recognized liabilities in the financial statements for future employee benefits. The objective is to recognize a liability in the reporting period in which employees have provided the services that give rise to the benefits. Management's estimate is reasonable in the context of the financial statements taken as a whole. Management's calculation is detailed and supported by historical evidence. <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>

Area of focus	Matter	Our response and findings										
<p>Sensitive accounting estimates and disclosures</p>	<p>The provision for uncollectible taxes of approximately \$ 236,000</p>	<ul style="list-style-type: none"> • Management reviews previous year's rebates to determine the current years. Management also reviews accounts which are significantly in arrears and determines if it is likely that they will be collected either through the land owner or through tax sale. • For tax revenue amounts billed but may not be collected as of December 31, 2023. For uncollected accounts, management estimates the collectability of these receivables based on their age and their knowledge of the specific properties. As part of our audit, we review the age of the receivables and search for any subsequent receipts or relevant communications to assess whether management's allowance for uncollectible receivables is reasonable. <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>										
<p>Factors affecting disclosure values</p>	<p>Useful life estimates of tangible capital assets</p>	<p>The estimated useful lives assigned to tangible assets are as follows:</p> <table data-bbox="1249 719 1764 873"> <tr> <td>Land improvements</td> <td>10-50 years</td> </tr> <tr> <td>Buildings</td> <td>20-50 years</td> </tr> <tr> <td>Machinery and equipment</td> <td>4-20 years</td> </tr> <tr> <td>Vehicles</td> <td>10-20 years</td> </tr> <tr> <td>Infrastructure</td> <td>5-50 years</td> </tr> </table> <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>	Land improvements	10-50 years	Buildings	20-50 years	Machinery and equipment	4-20 years	Vehicles	10-20 years	Infrastructure	5-50 years
Land improvements	10-50 years											
Buildings	20-50 years											
Machinery and equipment	4-20 years											
Vehicles	10-20 years											
Infrastructure	5-50 years											
<p>Adoption of new guidance</p>	<p>The Canadian Public Sector Accounting Standards Board issued new Sections PS 3450 Financial Instruments and PS 3280 Asset Retirement Obligations and amendments to Section PS 2601 Foreign Currency Translation and PS 1201 Financial Statement Presentation, effective for fiscal years beginning on or after April 1, 2022.</p>	<ul style="list-style-type: none"> • Management's adopted PS 3450 Financial Instruments as at January 1, 2023 and applied the new accounting standard prospectively. • Management adopted the amendments to PS 2601 Foreign Currency Translation as at January 1, 2023 and exercised an election permitted on a one-time-basis to recognize unrealized exchange gains and losses on US denominated cash, accounts receivable and accounts payable as adjustments to the Statement of Operations at January 1, 2023, however, no adjustments were required. • Management adopted PS 3280 Asset Retirement Obligations as at January 1, 2023 and applied the new accounting standard prospectively. PS 3280 Asset Retirement Obligations recognizes legal obligations associated with the retirement of tangible capital assets. Management is responsible to ensure this new accounting standard is adhered and appropriate note disclosures are prepared. <p>Based on the audit work performed, no issues were noted.</p>										

Other areas of focus

Area of focus	Matter	Our response and findings
Fraud and illegal acts	Our audit procedures were performed for the purpose of forming an opinion of the financial statements and although these procedures might bring possible fraudulent or illegal activities to our attention, our audit procedures are less likely to detect material misstatements arising from fraud or other illegal acts because such acts are usually accompanied by acts designed to conceal their existence.	We did not detect any fraudulent or illegal activities or material misstatements resulting from fraudulent or illegal activities during our audit.

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report.

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the consolidated financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Members of Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Please refer to **Appendix C** for a detailed explanation of the following internal control observations noted during our audit

Technical updates – highlights

Accounting

Recent changes in accounting standards were communicated to senior management in our previous report dated February 12, 2024. There have been no changes to note since that date.

Assurance

Recent changes in assurance standards were communicated to senior management in our previous report dated February 12, 2024. There have been no changes to note since that date.

Appendix A – Draft Independent auditor’s report

Independent auditor's report

To the Members of Council, Inhabitants and Taxpayers of the Township of Wainfleet

Opinion

We have audited the consolidated financial statements of the Township of Wainfleet ("the Municipality"), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations, changes in net 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 financial position of the Township of Wainfleet as at December 31, 2023, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Emphasis of matter – Restated comparative figures

We draw attention to Note 3 to the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2022 has been restated. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these 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 Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality'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 Municipality'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 Municipality'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 Municipality 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 entities or business activities within the Municipality and the organizations it controls 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.

Port Colborne, Canada

Chartered Professional Accountants
Licensed Public Accountants

DRAFT

Appendix B – Draft Management representation letter

Management Representation Letter

November , 2024

Grant Thornton LLP

Chartered Professional Accountants
PO Box 336
Port Colborne, ON
L3K 5W1

Dear Sirs:

We are providing this letter in connection with your audit of the consolidated financial statements of the Township of Wainfleet (“the municipality”) as of December 31, 2023, and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Township of Wainfleet in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the consolidated financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

We confirm, to the best of our knowledge and belief, as of November , 2024, the following representations made to you during your audit.

Financial statements

- 1 The consolidated financial statements referred to above present fairly, in all material respects, the financial position of the municipality as at December 31, 2023 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council and committee actions are included in the summaries.
- 3 We have provided you with unrestricted access to persons within the municipality from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the consolidated financial statements. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the municipality.
- 5 The restatements made to correct material misstatements in the prior period consolidated financial statements have been properly recorded, are approved by us, and will be recorded on the books of the Township of Wainfleet.
- 6 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the consolidated financial statements or as the basis of recording a contingent loss.
- 7 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 8 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

- 9 We have no knowledge of fraud or suspected fraud affecting the municipality involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the consolidated financial statements.
- 10 We have no knowledge of any allegations of fraud or suspected fraud affecting the municipality's consolidated financial statements communicated by employees, former employees, analysts, regulators or others.
- 11 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Recognition, measurement and disclosure

- 12 We believe that the methods, significant assumptions and data used by us in making accounting estimates and related disclosures are appropriate to achieve recognition, measurement and disclosure that are in accordance with Canadian public sector accounting standards.

- 13 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the consolidated financial statements.
- 14 All related party transactions have been appropriately measured and disclosed in the consolidated financial statements.
- 15 The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
- 16 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 17 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 18 All “off-balance sheet” financial instruments have been properly recorded or disclosed in the consolidated financial statements.
- 19 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the consolidated financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the consolidated financial statements.
- 20 The municipality has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the municipality’s assets nor has any been pledged as collateral.
- 21 We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt. Refer to Notes 7 and 12 in the consolidated financial statements.
- 22 The Harmonized Sales Tax (HST) transactions recorded by the municipality are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the municipality are considered complete.
- 23 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3250 Retirement Benefits, of the Chartered Professional Accountants (CPA) Canada Public Sector Accounting Standards (PSAS).

24 There have been no events subsequent to the statement of financial position date up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

25 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the municipality's ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Mallory Luey
Chief Administrative Officer/Treasurer

Cameron Hart
Deputy Treasurer

Appendix C – Internal control letter

November 12, 2024

**The Members of Management and Council of the
Township of Wainfleet**

PO Box 40
Wainfleet, ON
L0S 1V0

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222 Catharine Street, Suite B
PO Box 336
Port Colborne, ON
L3K 5W1
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Dear Members of Management and Council:

In connection with our audit of the Township of Wainfleet financial statements as of December 31, 2023 and for the year then ended, the Canadian Auditing Standards require that we advise management and Council (hereinafter referred to as “those charged with governance”) of the following internal control matters identified during our audit.

Our responsibilities

Our responsibility, as prescribed by the Canadian Auditing Standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes consideration of internal control over financial reporting (hereinafter referred to as “internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Township’s internal control. Accordingly, we express no such opinion on internal control effectiveness.

Identified deficiencies in internal control

We identified the following internal control matters as of the date of this letter that are of sufficient importance to merit your attention.

Significant deficiencies

Our consideration of internal control would not necessarily identify all deficiencies in internal control that, individually or in combination, may be material weaknesses or significant deficiencies.

A deficiency in internal control (“control deficiency”) exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Township’s annual or interim financial statements will not be prevented or detected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the Township’s financial reporting (also referred to as those charged with governance).

We consider the following identified control deficiencies to be significant deficiencies.

In our letter November 24, 2023, we communicated the following deficiencies that have not been remediated as of the date of this letter.

Journal entry controls

The ability to record journal entries should be restricted to appropriate individuals. The Manager of Financial Planning/Deputy Treasurer and Supervisor of Accounting have administrative rights in the accounting software, which gives them the ability to post journal entries into the financial reporting application. Duties of senior financial reporting personnel should not include the ability to make journal entries as it is important to have an appropriate level of review and authorization over journal entries. Staff members who have responsibility for authorization and approval of journal entries should not have the ability to post entries into the system.

Management response:

Due to the size of the Township's finance team it is not feasible for the Manager of Financial Planning/Deputy Treasurer not to have the ability to make journal entries. Most of the journal entries are now entered by the Supervisor of Accounting and approved by the Manager of Financial Planning/Deputy Treasurer with the exception of very few journal entries related specifically to budget and audit compliance. The mitigating control in place for journal entries posted by the Manager of Financial Planning/Deputy Treasurer is that the CAO will review and approve those entries.

Other Advisory Comments

Employee Retirement Benefits Obligation

The employee retirement benefits obligation is a significant estimate and has many variables and factors in its calculation, such as discount rate, inflation rate, increases in future medical and dental costs, etc. Any slight change in any of these variables or factors can have a significant effect to the calculation of the obligation. Management should consider engaging a qualified actuary to conduct the calculation for the Township and Library, as they will have the experience, knowledge and appropriate methods to provide an estimate on which management can better place reliance.

Management response:

Management recognizes the complexity of the employee retirement benefits obligation estimate and is investigating potential options going forward. The cost of actuarial services can be prohibitive for a municipality of Wainfleet's size and will need to be discussed as part of the annual budget.

Management responses

The Township's written responses to the internal control matters identified herein have not been subjected to our audit procedures and accordingly, we express no opinion on them.



This communication is intended solely for the information and use of management, those charged with governance, and others within the Township and is not intended to be and should not be used by anyone other than these specified parties.

Yours sincerely,

Doane Grant Thornton LLP

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

James D. Brennan, CPA, CA
Principal

APPENDIX B

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FINANCIAL STATEMENT

TOWNSHIP OF WAINFLEET

DECEMBER 31, 2023

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TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2023

	2023	2022
Financial assets		
Cash (Note 3)	\$ 5,151,352	\$ 8,070,177
Portfolio investments (Note 4)	41,466	40,026
Taxes receivable (Note 5)	1,573,429	1,390,041
Accounts receivable	1,444,066	1,768,033
Total financial assets	8,210,313	11,268,277
Financial liabilities		
Accounts payable and accrued liabilities	2,814,247	1,962,399
Other liabilities	1,501,054	811,173
Deferred revenue - obligatory reserve funds (Note 7)	374,126	649,876
Employee benefit obligations (Note 8 and 20)	220,533	227,638
Asset retirement obligations (Note 9)	397,445	-
Construction loan (Note 10)	3,000,000	3,000,000
Long term debt (Note 11)	976,528	1,132,729
Total financial liabilities	9,283,933	7,783,815
Net (debt) financial assets	(1,073,620)	3,484,462
Non-financial assets		
Tangible capital assets (Pages 28 and 29)	28,146,652	21,632,702
Other assets	49,634	29,375
Total non-financial liabilities	28,196,286	21,662,077
Accumulated surplus (Note 12)	\$ 27,122,666	\$ 25,146,539

Contingencies (Note 23)

Approved by

CAO/Treasurer

Manager of Financial Planning/Deputy Treasurer

See accompanying notes to the consolidated financial statements

TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended December 31, 2023

	Budget (Note 26)	2023	2022
Revenues			
Taxation (Note 15)	\$ 8,492,755	\$ 8,512,797	\$ 7,932,484
User fees and charges (Note 17)	871,183	942,798	870,125
Government transfers (Note 18)	1,254,272	1,605,361	2,174,448
Other (Note 19)	547,991	1,321,346	866,589
	11,166,201	12,382,302	11,843,646
Expenses			
General government	1,725,596	1,723,649	1,777,846
Protection to persons and property	2,300,898	2,554,581	1,780,116
Transportation services	3,534,452	3,215,169	3,290,841
Health services	306,518	305,032	296,430
Social and family services	15,163	15,163	8,000
Recreation and cultural services	1,531,513	1,611,856	1,470,599
Planning and development	704,724	980,725	787,834
	10,118,864	10,406,175	9,411,666
Annual surplus	1,047,337	1,976,127	2,431,980
Accumulated surplus (Note 12)			
Beginning of year	25,146,539	25,146,539	22,714,559
End of year	\$ 26,193,876	\$ 27,122,666	\$ 25,146,539

See accompanying notes to the consolidated financial statements.

TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF CHANGES IN NET (DEBT) FINANCIAL ASSETS

For the Year Ended December 31, 2023

	Budget (Note 26)	2023	2022
Annual surplus	\$ 1,047,337	\$ 1,976,127	\$ 2,431,980
Amortization of tangible capital assets	2,021,296	2,026,344	1,568,759
Acquisition of tangible capital assets	(5,062,891)	(8,540,832)	(6,878,721)
Contributed tangible capital assets	-	(10,250)	-
Proceeds on sale of tangible capital assets	-	37,118	79,764
Gain on disposal of tangible capital assets	-	(26,330)	(32,573)
	(1,994,258)	(4,537,823)	(2,830,791)
Acquisition of other assets	-	(20,259)	(581)
Decrease in net (debt) financial assets	(1,994,258)	(4,558,082)	(2,831,372)
Net (debt) financial assets			
Beginning of year	3,484,462	3,484,462	6,315,834
End of year	\$ 1,490,204	\$ (1,073,620)	\$ 3,484,462

See accompanying notes to the consolidated financial statements.

TOWNSHIP OF WAINFLEET

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023

	2023	2022
Increase (decrease) in cash		
Operating activities		
Annual surplus	\$ 1,976,127	\$ 2,431,980
Non-cash items:		
Amortization of tangible capital assets	2,026,344	1,568,759
Gain on disposal of tangible capital assets	(26,330)	(32,573)
Contributed tangible capital assets	(10,250)	-
Asset retirement obligations	397,445	-
Changes in:		
Taxes receivable	(183,388)	(59,716)
Accounts receivable	323,967	(1,459,313)
Accounts payable and accrued liabilities	851,848	1,129,584
Other liabilities	689,881	60,027
Deferred revenue – obligatory reserve funds	(275,750)	(469,766)
Employee benefit obligations	(7,105)	41,671
Other assets	(20,259)	(581)
	5,742,530	3,210,072
Capital activities		
Repayment of disposal of tangible capital assets	37,118	79,764
Acquisition of tangible capital assets	(8,540,832)	(6,878,721)
	(8,503,714)	(6,798,957)
Investing activities		
Purchase of portfolio investments, net	(1,440)	(1,080)
Financing activities		
Issue of construction loan	-	3,000,000
Repayment of long term debt	(155,614)	(192,741)
Repayment of capital lease obligation	(587)	(566)
	(156,201)	2,806,693
Net decrease in cash	(2,918,825)	(783,272)
Cash		
Beginning of year	8,070,177	8,853,449
End of year	\$ 5,151,352	\$ 8,070,177

See accompanying notes to the financial statements.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies

Management responsibility

The consolidated financial statements of the Township of Wainfleet (the "Municipality") are the responsibility of and prepared by management in accordance with Canadian Public Sector Accounting Standards. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The significant accounting policies used are as follows:

a) Reporting entity

The consolidated financial statements reflect the financial assets, liabilities, non-financial assets, revenues, expenses and changes in accumulated surplus of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Municipality and which are owned or controlled by the Municipality. In addition to general government tax-supported operations, they include the following:

Wainfleet Public Library Board

Interdepartmental and organizational transactions and balances are eliminated.

The following joint local board is proportionality consolidated:

Niagara Central Dorothy Rungeling Airport Commission (Note 21)

Trust funds and their related operations administered by the Municipality are not consolidated, but are reported separately on the Trust Funds Statements of Financial Position and Operations (Note 22).

b) Basis of accounting

Sources of revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting records revenues in the period they are earned and measurable and expenses in the period the goods and services are acquired and a liability is incurred.

c) Deferred revenue

Resources restricted by agreement with an external party are recognized as revenue in the entity's financial statements in the period in which the resources are used for the purpose or purposes specified. An externally restricted inflow received before this criterion has been met is recorded as a liability until the resources are used for the purpose or purposes specified.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

d) Employee future benefits

The present value of the costs of providing employees with future benefit programs are expensed as employees earn these entitlements through service. Vacation entitlements are accrued for as entitlements are earned.

e) Asset retirement obligations

A liability for an asset retirement obligation is recognized when all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- 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 liability is measured at the Municipality's best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date. The estimate includes costs directly attributable to the asset retirement activities. The costs also include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset and the costs of tangible capital assets acquired as part of asset retirement activities to the extent those assets have no alternative use.

Upon initial recognition of the liability for an asset retirement obligation, the carrying amount of the corresponding tangible capital asset (or component thereof) is increased by the same amount. The capitalized asset retirement cost is expensed in a rational and systematic manner over the useful life of the tangible capital asset (or a component thereof). For obligations for which there is no tangible capital asset recognized or for tangible capital assets that are no longer in productive use, the asset retirement costs are expensed immediately.

Subsequently, the liability is reviewed at each financial statement reporting date and adjusted for (1) changes as a result of the passage of time with corresponding accretion expense and (2) adjusted for any revisions to the timing, amount of the original estimate of undiscounted cash flows, or the discount rate. Adjustments to the liability as a result of revisions to the timing, amount of the estimate of undiscounted cash flows or the discount rate are adjusted to the cost of the related tangible capital asset and the revised carrying amount of the related tangible capital asset is amortized except for adjustments related to tangible capital assets that are not recognized or no longer in productive use, which are expensed in the period they are incurred.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

e) Asset retirement obligations (continued)

The asset retirement costs are amortized on a straight line basis over the same useful life as the asset (or component thereof) to which it relates to, unless said asset has no remaining useful life, in which case management made an estimate as to the amount of years until replacement.

A recovery related to asset retirement obligation is recognized when the recovery can be appropriately measured; reasonably estimated and it is expected that future economic benefits will be obtained. The recovery is not netted against the liability.

f) 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 would be recorded net of any expected recoveries. A liability for remediation of contaminated sites would be recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Municipality:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability would be recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

g) Tangible capital assets

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenses in the acquisition, construction, development and/or betterment of the asset required to install the asset at the location and in the condition necessary for its intended use. Contributed tangible capital assets are capitalized at their estimated fair value upon acquisition.

The Municipality does not capitalize interest as part of the costs of its capital assets.

Works of art for display in municipal property are not included as capital assets. The works of art are held for exhibition, educational and historical interest. Such assets are deemed worthy of preservation because of the social rather than financial benefits they provide to the community. The cost of art is not determinable or relevant to their significance. No valuation of the collection has been conducted or disclosed in the consolidated financial statements.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

g) Tangible capital assets (continued)

Leases are classified as capital or operating leases. Leases that transfer substantially all benefits incidental to ownership are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Amortization is calculated on a straight-line basis to write-off the net cost of each asset over its estimated useful life for all classes except land. Land is considered to have an infinite life without amortization. Residual values of assets are assumed to be zero with any net gain or loss arising from the disposal of assets recognized in the Consolidated Statement of Operations.

Amortization is based on the following classifications and useful lives:

<u>Classification</u>	<u>Useful Life</u>
Land Improvements	10 to 50 years
Buildings	20 to 50 years
Machinery and equipment	4 to 20 years
Vehicles	10 to 20 years
Infrastructure	5 to 50 years

Full year amortization is charged in the year of acquisition and no amortization is taken in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

h) Reserves for future expenses

Certain amounts, as approved by Municipal Council, are set aside in reserves and reserve funds for future operating and capital expenses.

i) Revenue recognition

i) Taxation

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Realty taxes are billed based on the assessment rolls provided by MPAC. Taxation revenues are recorded at the time tax billings are issued.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Assessments of the related property taxes are subject to appeal. Any supplementary billing adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the Region of Niagara and school boards, as appropriate.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

i) Revenue recognition (continued)

ii) User charges

User charges are recognized when the services are performed or goods are delivered and there is reasonable assurance of collection.

iii) Government transfers

Government transfers received are recognized in the financial statements as revenue when the transfers are authorized and all eligibility criteria have been met except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the transfer is recorded as a liability and recognized as revenue as the stipulations are met. Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

iv) Other

Other revenue is recorded when it is earned and collection is reasonably assured.

v) Investment income

Investment income earned on operating surplus funds and reserves and reserve funds (other than obligatory reserve funds) are recorded as revenue in the period earned. Investment income earned on obligatory reserve funds are recorded directly to each respective fund balance and forms part of the deferred revenue – obligatory reserve funds balance.

j) Region of Niagara and school board transactions

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

k) Financial instruments

The Municipality initially measures its financial assets and financial liabilities at fair value. The Municipality subsequently measures all its financial assets and financial liabilities at amortized cost, except for portfolio investments in active market equity instruments and derivatives, which are recorded at fair value with unrealized gains and losses in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. Changes in fair value on restricted assets are treated as liabilities until restrictions are met, upon which the gain or loss is recognized in the Statement of Operations. Transaction costs for instruments at cost are added to their carrying value, while those for fair value instruments are expensed immediately. Financial liabilities are removed from the Statement of Financial Position upon discharge, cancellation, or expiration.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

k) Financial instruments (continued)

Financial assets measured at amortized cost include cash, portfolio investments and other receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, other liabilities, construction loan and long term debt.

l) Use of estimates

The preparation of the consolidated financial statements in accordance 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. Actual results could differ from those estimates. Areas in which management make estimates are with regards to an allowance for uncollectible taxes receivable, useful lives of tangible capital assets, obligations for employee benefits, asset retirement obligations, and the contaminated sites liability.

2. Adoption of new guidance

a) Financial instruments, portfolio investments, and financial statement presentation

Effective January 1, 2023, the Municipality adopted new Public Sector Accounting Standards Sections PS 3450 Financial Instruments, PS 3041 Portfolio Investments, and Section 1201 Financial Statement Presentation along with the related amendments. New Section PS 3450 requires the fair value measurement of derivatives and portfolio investments in equities quoted in an active market. All other financial assets and liabilities are measured at cost or amortized cost (using the effective interest method).

PS1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 Temporary Investments no longer applies.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

2. Adoption of new guidance (continued)

a) Financial instruments, portfolio investments, and financial statement presentation (continued)

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost (using the effective interest method), or, by policy choice, at fair value when the Municipality defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

The measurement requirements were applied prospectively. The recognition, derecognition, and measurement policies followed in the comparative period were not reversed and the comparative figures have not been restated. The entity elected to account for embedded derivatives required to be reported in accordance with the Section on a prospective basis.

There were no adjustments required and there are no remeasurement gains or losses or embedded derivatives requiring the presentation of a Statement of Remeasurement Gains or Losses.

b) Asset retirement obligations

Effective January 1, 2023, the Municipality adopted new Public Sector Accounting Standard Section PS 3280 Asset Retirement Obligations (“ARO”) which recognizes legal obligations associated with the retirement of tangible capital assets. The financial statements of the comparative year have not been restated to reflect this change in the accounting policy, which has been applied prospectively. Under the prospective application method, all ARO incurred before and after the transition date have been recognized/adjusted in accordance with the standard. For those tangible capital assets in productive use, there was a related increase in the carrying amount of the related tangible capital asset by the same amount; for those tangible capital assets no longer in productive use, an expense was recognized for the same amount as the liability.

As a result of the adoption of this new accounting policy, the following amounts were recognized in the financial statements:

	<u>As at January 1, 2023</u>
Increase in carrying amount of tangible capital assets	\$ 380,910
Increase in ARO liability	380,910

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

3. Cash

	<u>2023</u>	<u>2022</u>
Cash on hand	\$ 1,750	\$ 1,750
Bank balances	5,149,602	8,068,427
	<u>\$ 5,151,352</u>	<u>\$ 8,070,177</u>

4. Portfolio investments

	<u>2023</u>	<u>2022</u>
Book value		
Canadian government bonds	\$ 33,428	\$ 32,745
Canadian equity portfolio	8,038	7,281
	<u>\$ 41,466</u>	<u>\$ 40,026</u>

	<u>2023</u>	<u>2022</u>
Market value		
Canadian government bonds	\$ 29,911	\$ 28,594
Canadian equity portfolio	17,619	15,031
	<u>\$ 47,530</u>	<u>\$ 43,625</u>

5. Taxes receivable

Property tax billings are prepared by the Municipality based on an assessment roll prepared by the Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the Municipality were reviewed and new values established based on a common valuation date that was used by the Municipality in computing the property tax bills. However, the property tax revenue and taxes receivable of the Municipality are subject to measurement uncertainty as a number of appeals submitted by taxpayers have yet to be heard. Any adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the Region of Niagara and school boards, as appropriate.

	<u>2023</u>	<u>2022</u>
Current year's taxes receivable	\$ 993,624	\$ 873,279
Prior year's taxes receivable	390,613	310,211
Previous year's taxes receivable	424,720	413,894
Allowance for uncollectable taxes	(235,528)	(207,343)
	<u>\$ 1,573,429</u>	<u>\$ 1,390,041</u>

6. Credit facilities

The Municipality has an authorized operating line of credit due on demand of \$ 1,550,000 bearing interest at prime less 0.375% to assist with regular ongoing working capital requirements. As at December 31, 2023, \$ Nil has been drawn on the operating line. The operating line is secured by a borrowing-by-law containing a pledge of revenues.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

7. Deferred revenue – obligatory reserve funds

The following balances are reflected as deferred revenue – obligatory reserve funds as provincial and federal legislation restricts how these funds may be used and under certain circumstances, these funds may be refunded:

	<u>2023</u>	<u>2022</u>
Lot levies and sub-divider contributions	\$ 48,525	\$ 47,073
Development charges	325,601	602,803
	<u>\$ 374,126</u>	<u>\$ 649,876</u>

The continuity of deferred revenue – obligatory reserve funds reported on the Consolidated Statement of Financial Position is made up of the following:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 649,876	\$ 1,119,642
Contributions from		
Development charges	71,730	89,562
Canada Community Building Fund	210,875	202,089
Interest earned	4,420	6,393
	<u>287,025</u>	<u>298,044</u>
Utilized for		
Tangible capital asset acquisitions	(562,775)	(767,810)
Balance, end of year	<u>\$ 374,126</u>	<u>\$ 649,876</u>

8. Employee benefit obligations

	<u>2023</u>	<u>2022</u>
Post-employment benefits	\$ 220,533	\$ 227,638

Employees eligible to retire under the OMERS retirement provisions are eligible to receive medical and life insurance benefits to the age of sixty-five. The Municipality pays the total premiums for such benefits.

The post-employment benefits obligation is calculated using the average age and average service life of the applicable employees. The obligation is calculated using an extrapolation of current medical and life insurance premiums and estimated benefits to be paid to current retirees.

The Municipality's obligation under the post-employment provision of employment agreements will be funded out of future revenue.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

9. Asset retirement obligations

The Municipality has recognized an asset retirement obligation related to disposal and remediation of underground tanks and asbestos related to the various municipal facilities, additionally the Municipality's portion (7%) of the Niagara Central Dorothy Rungeling Airport Commission asset retirement obligation has been recognized.

A reconciliation of the aggregate carrying amount of the liability is as follows:

	<u>2023</u>
Opening balance	\$ -
Liability incurred in the current period	380,910
Settlement of a liability	-
Accretion expense	16,535
Revisions in estimates	-
Closing balance	<u>\$ 397,445</u>

The liability is estimated using a present value technique that discounts the expected future expenditures. The discount rate used was based on the borrowing rate for liabilities with similar risks and maturity of 4.37%. The total undiscounted expenditures and the time period over which they are expected to be incurred, for the Municipality only, is as follows:

2028	\$ 153,496
2034	13,750
2038	32,000
2040	32,000
2041	48,000
2043	140,050
2073	42,726
Total	<u>\$ 462,022</u>

The Municipality is legally required to fund the asset retirement obligation and will do so through future revenue in the year of settlement of the liability.

10. Construction loan

The Municipality entered into an agreement with the Ontario Infrastructure and Lands Corporation ("OILC") to temporarily borrow up to a maximum of \$7,169,000 to finance the construction of a new fire station, pending the issue of debentures in 2024. As at December 31, 2023, \$3,000,000 had been advanced. The Municipality is paying interest on the loan monthly at the OILC floating interest rate of 5.55% as at December 31, 2023, until the loan is replaced by debentures. The interest payments made in 2023 total \$147,201. Principal repayments will begin once the debentures are issued.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

11. Long term debt

	<u>2023</u>	<u>2022</u>
(a) The Municipality has assumed responsibility for the payment of principal and interest charges on certain long-term debt issued by Infrastructure Ontario. At the end of the year, the outstanding principal amount of the debt is	\$ 934,498	\$ 1,131,011
Airport debt – Wainfleet portion	40,899	-
Capital lease obligations	1,131	1,718
	<u>\$ 976,528</u>	<u>\$ 1,132,729</u>

b) The net long term debt reported on the Consolidated Statement of Financial Position is made up of the following:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>2023</u>	<u>2022</u>
Arena	1.95-2.40%	2029	\$ 934,498	\$ 1,079,011
Fire tanker truck	2.76%	2023	-	52,000
Airport debt – Wainfleet portion	3.75%	2038	40,899	-
Leased equipment - Airport	3.90%	2025	1,131	1,718
			<u>\$ 976,528</u>	<u>\$ 1,132,729</u>

c) Principal repayments in each of the next five years are due as follows:

2024	\$ 148,514
2025	150,497
2026	153,756
2027	157,209
2028	160,905

d) Total principal repayments and interest charges for the year for net long term debt, which are reported on the Consolidated Statement of Operations, are as follows:

	<u>2023</u>	<u>2022</u>
Principal	\$ 197,100	\$ 193,307
Interest	25,265	30,455
	<u>\$ 222,365</u>	<u>\$ 223,762</u>

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

12. Accumulated surplus

	<u>2023</u>	<u>2022</u>
(Deficit)/surplus – Township	\$ (1,958,002)	\$ 573,598
Surplus – Library	57,954	75,949
Deficit – Niagara Central Dorothy Rungeling Airport (Note 21)	(41,385)	(6,660)
Investment in tangible capital assets (Pages 28 and 29)	28,146,652	21,632,702
Reserve and reserve funds (Note 13)	5,511,953	7,231,317
Unfunded liabilities (Note 14)	(4,594,506)	(4,360,367)
	<u>\$ 27,122,666</u>	<u>\$ 25,146,539</u>

13. Reserve and reserve funds

	<u>2023</u>	<u>2022</u>
Reserves set aside by Council for specific purposes:		
Working capital	\$ 800,000	\$ 800,000
Building permits	3,593	119,276
Insurance	134,958	134,958
Winter control	150,000	150,000
Elections	22,835	-
Rate stabilization	1,338,062	1,506,731
Trees	569,601	569,601
Capital	2,482,349	3,940,196
Total reserves	<u>5,501,398</u>	<u>7,220,762</u>
Reserve funds set aside by Council for specific purposes		
Library donations	10,555	10,555
Total reserve and reserve funds	<u>\$ 5,511,953</u>	<u>\$ 7,231,317</u>

14. Unfunded liabilities

	<u>2023</u>	<u>2022</u>
Employee benefit obligations	\$ 220,533	\$ 227,638
Asset retirement obligation	397,445	-
Construction loan	3,000,000	3,000,000
Long term debt	976,528	1,132,729
	<u>\$ 4,594,506</u>	<u>\$ 4,360,367</u>

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

15. Taxation

	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Real property		\$ 18,176,901	\$ 16,922,706
Payments in lieu of taxes		39,417	37,100
		18,216,318	16,959,806
Less: taxation collected on behalf of (Note 16):			
Region of Niagara		7,771,752	7,145,431
School boards		1,931,769	1,881,891
		9,703,521	9,027,322
Net taxes available for municipal purposes		\$ 8,512,797	\$ 7,932,484
Residential, multi-residential and farm	\$ 8,005,243	\$ 8,039,641	\$ 7,520,385
Commercial and industrial	487,512	473,156	412,099
Net taxes available for municipal purposes	\$ 8,492,755	\$ 8,512,797	\$ 7,932,484

16. Collections for the Region of Niagara and school boards

Total taxation received or receivable on behalf of the Region of Niagara and the school boards were as follows:

	<u>2023</u>	<u>2022</u>
Region of Niagara	\$ 7,771,752	\$ 7,145,431
School boards	1,931,769	1,881,891
	\$ 9,703,521	\$ 9,027,322

The Municipality is required to levy and collect taxes on behalf of the Region of Niagara and the school boards. These taxes are recorded as revenue at the amounts levied. The taxes levied over (under) the amounts requisitioned are recorded as accounts payable (receivable).

17. User fees and charges

	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Operating			
Fees and service charges	\$ 510,183	\$ 692,928	\$ 545,095
Licenses and permits	361,000	249,870	325,030
	\$ 871,183	\$ 942,798	\$ 870,125

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

18. Government transfers

	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Operating			
Province of Ontario	\$ 590,308	\$ 678,924	\$ 657,262
Municipal	61,034	57,885	58,806
	651,342	736,809	716,068
Capital			
Government of Canada	369,687	512,952	1,130,062
Province of Ontario	233,243	355,600	328,318
	602,930	868,552	1,458,380
	\$ 1,254,272	\$ 1,605,361	\$ 2,174,448

19. Other revenues

	<u>Budget</u>	<u>2023</u>	<u>2022</u>
Operating			
Penalties and interest on taxes	\$ 213,000	\$ 246,461	\$ 213,096
Fines	76,000	74,622	43,353
Rents and leases	26,300	11,509	45,920
Interest income	80,629	341,969	207,739
Interest income – reserves and reserve funds	-	409	1,241
Donations	5,000	2,748	8,765
Other	147,062	247,073	307,902
	547,991	924,791	828,016
Capital			
Gain on disposal of tangible capital assets	-	34,405	32,573
Contributed capital asset	-	10,250	-
Contributions from developers	-	351,900	6,000
	-	396,555	38,573
	\$ 547,991	\$ 1,321,346	\$ 866,589

20. Pension agreements

The Municipality contributes to the Ontario Municipal Employees Retirement System ("OMERS"), on behalf of the members of its staff. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. As OMERS is a multi-employer pension plan, the Municipality does not recognize any share of the pension plan deficit of \$ 7.6 billion (2022 - \$ 6.1 billion) based on the fair market value of the plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in 2023 at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and earnings. Employer contributions for current and past service are included as an expense in the Consolidated Statement of Operations in the amount of \$342,905 (2022 - \$304,760) and were matched by employee contributions in a similar amount.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

21. Niagara Central Dorothy Rungeling Airport Commission

The Niagara Central Dorothy Rungeling Airport Commission operates a two runway airport offering a year round fixed base operation. The Commission is funded by the four nearby municipalities, City of Welland, City of Port Colborne, Town of Pelham and the Township of Wainfleet. The Township of Wainfleet has a non-controlling interest in the airport of 7% (2022 - 7%) based on population.

The following tables provides condensed supplementary financial information for the Niagara Central Dorothy Rungeling Airport Commission:

Statement of Financial Position	<u>2023</u>	<u>2022</u>
Financial assets		
Cash and cash equivalents	\$ 341,980	\$ 291,278
Receivables	23,927	34,503
	365,907	325,781
Financial liabilities		
Accounts payable and accrued liabilities	27,402	40,758
Loans payable	794,395	253,160
Capital lease obligations	16,154	24,536
Asset retirement obligations	41,910	-
	879,861	318,454
Net (debt) financial assets	(513,954)	7,327
Non-financial assets		
Prepaid expenses	15,492	14,738
Fuel inventory	6,785	15,805
Tangible capital assets	2,131,101	1,624,743
	2,153,378	1,655,286
Accumulated surplus	\$ 1,639,424	\$ 1,662,613

Statement of Operations	<u>2023</u>	<u>2022</u>
Revenues		
Grants	\$ 154,770	\$ 154,770
Fuel, rentals and other	151,417	407,113
Interest	15,741	4,453
	321,928	566,336
Expenses	(312,042)	(252,995)
Annual surplus	\$ 9,886	\$ 313,341

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

21. Niagara Central Dorothy Rungeling Airport Commission (continued)

The financial position information is as reported by the Niagara Central Dorothy Rungeling Airport Commission as at December 31, 2023 and the results of operations are as reported for the year ended December 31, 2023. The comparative financial position and results of operations figures are as reported by the Niagara Central Airport Commission as at December 31, 2022.

The Municipality has recorded in the financial statements its 7% (2022 - 7%) share of the Niagara Central Dorothy Rungeling Airport Commissions' assets, liabilities, accumulated surplus, revenues, expenses, and annual surplus.

The following summarizes the Municipality's related party transactions with the Niagara Central Dorothy Rungeling Airport Commission for the year. All transactions are in the normal course of operations, and are recorded at the exchange value based on normal commercial rates, or as agreed to by the parties.

	<u>2023</u>	<u>2022</u>
Government transfers	\$ 10,835	\$ 10,835
Interest	307	371
Loan, bearing interest of 3.5% per annum repayable in annual instalments of \$2,104, commencing June 15, 2018	\$ 7,876	\$ 9,682
Loan, bearing interest of 4.3% per annum repayable in annual instalments of \$1,515, commencing June 15, 2019	6,847	8,052
	<u>\$ 14,723</u>	<u>\$ 17,734</u>

22. Trust funds

Trust funds administered by the Municipality amounting to \$ 1,128,796 (2022 - \$ 1,088,471) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations.

23. Contingencies

The Municipality is involved from time to time in litigation, which arises in the normal course of business. In respect of any outstanding claims, the Municipality believes that insurance coverage is adequate and that no material exposure exists on the eventual settlement of such litigation, therefore no provision has been made in the accompanying consolidated financial statements.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

24. Liabilities for contaminated sites

The Municipality reports environmental liabilities related to the management and remediation of any contaminated sites where the Municipality is obligated or likely obligated to incur such costs. Currently no such contaminated sites have been identified and therefore no liability has been recorded.

The Municipality's ongoing efforts to assess contaminated sites may result in future environmental remediation liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any changes to the Municipality's liabilities for contaminated sites will be accrued in the year in which they are assessed as likely and reasonably estimable.

25. Financial instruments

The Municipality is exposed to various risks through its financial instruments. The following analysis provides a measure of the Municipality's risk exposures as at December 31, 2023:

a) Credit risk

Credit risk is the risk of financial loss to the Municipality if a debtor fails to pay the amounts owing to the Municipality. The Municipality is exposed to this risk arising from its cash, portfolio investments, and accounts receivables.

The Municipality holds its cash accounts with a provincially regulated credit union who is insured by the Financial Services Regulatory Authority of Ontario (FRSA). In the event of default, the Municipality's cash accounts are insured up to \$250,000 (2022 - \$250,000).

The Municipality's investment policy operates within the constraints of the investment guidelines laid out in the Municipal Act which puts limits on the types of investments the Municipality may invest in, lays out composition of its investment portfolio, specifies the bond quality limits and issuer type limits and general guidelines for geographical exposure. The Act permits the Municipality's funds to be invested in bonds issued by the Government of Canada or a Canadian province having a rating of A or better, or corporate investments having a rating of AAA (high) or better. It also limits its investments in pooled funds to Canadian money market funds and bond funds.

Accounts receivable is primarily due from government, corporations and individuals. Credit risk is mitigated by the highly diversified nature of the debtors and other customers. The Municipality measures its exposure to credit risk based on how long the amounts have been outstanding.

The amounts outstanding at year end were as follows:

	2023					
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Accounts receivable	\$1,372,209	\$3,430	\$19,302	\$ 10,328	\$ 38,797	\$1,444,066

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

25. Financial instruments (continued)

a) Credit risk (continued)

	2022					Total
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	
Accounts receivable	\$1,275,894	\$17,833	\$3,757	\$334,366	\$136,184	\$1,768,033

There were no changes in exposures to credit risk during the period.

b) Liquidity risk

Liquidity risk is the risk that the Municipality will not be able to meet all cash outflow obligations as they come due. The Municipality mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining adequate cash levels. The following undiscounted cash-flows are required to settle the Municipality's financial liabilities:

	2023					Total
	Within 1 year	1-2 years	2-5 years	Over 5 years		
Accounts payable	\$ 2,523,707	\$ 290,540	\$ -	\$ -	\$ -	\$ 2,814,247
Other liabilities	1,501,054	-	-	-	-	1,501,054
Long term debt	3,148,514	150,497	471,870	205,647		3,976,528
Total	\$ 7,173,275	\$ 441,037	\$ 471,870	\$ 205,647		\$ 8,291,829

	2022					Total
	Within 1 year	1-2 years	2-5 years	Over 5 years		
Accounts payable	\$ 1,962,399	\$ -	\$ -	\$ -	\$ -	\$ 1,962,399
Other liabilities	811,173	-	-	-	-	811,173
Long term debt	3,196,513	147,383	461,462	327,371		4,132,729
Total	\$ 5,970,085	\$ 147,383	\$ 461,462	\$ 327,371		\$ 6,906,301

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

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

25. Financial instruments (continued)

c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Municipality operates within the constraints of the investment guidelines in the Municipal Act. The investment portfolio is monitored by management and the investment managers.

Interest rate risk is the potential for financial loss caused by fluctuations in the fair value or future cash flows of financial instruments because of changes in market interest rates. The Municipality is exposed to this risk through its interest-bearing investments. The long term debt held by the Municipality is at a fixed rate and therefore is not exposed to this risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk). The Municipality is exposed to other price risk related to its investments in equity instruments. As described in the credit risk section, the Municipality's investment policy operates within the constraints of the investment guidelines laid out in the Municipal Act which puts limits on the types of investments the Municipality may invest in. The investments are limited to equity instruments in long-term Canadian financial institutions. The amount invested in equity instruments and subject to price risk is not considered to be significant.

26. Budget

The budget bylaw adopted by Council on March 21, 2023 was not prepared on a basis consistent with that used to report actual results in accordance with Canadian Public Sector Accounting Standards. The budget was prepared on a modified accrual basis while Canadian Public Sector Accounting Standards require a full accrual basis. As a result, the budget figures presented in the Consolidated Statement of Operations and Consolidated Statement of Changes in Net (Debt) Financial Assets represent the budget adopted by Council with the following adjustments:

Budgeted annual surplus	\$	9,724
Add:		
Acquisition of tangible capital assets		5,062,891
Principal repayments of long-term debt		590,753
Less:		
Transfers from reserves and reserve funds, net		(925,995)
Amortization of tangible capital assets		(2,021,296)
Debenture proceeds		(1,668,740)
Budgeted surplus per Consolidated Statement of Operations	\$	1,047,337

27. Comparative figures

Certain of the comparative figures have been reclassified to conform to the consolidated financial statement presentation adopted for the current year.

TOWNSHIP OF WAINFLEET

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

28. Segmented information

The Municipality provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in the Consolidated Statement of Operations. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General government

General government is comprised of Municipal Council, administrative and clerks departments.

Protection to persons and property

Protection to persons and property is comprised of the fire, building, by-law enforcements and animal control departments.

Transportation services

The transportation services department is responsible for the delivery of public works services related to maintenance of roadway systems, maintenance of parks and open spaces, winter control, street lighting, air transportation and maintenance of municipal buildings.

Health services

Health services department is responsible for cemetery operations.

Social and family services

Social and family services department is responsible for providing grants to external agencies

Recreation and cultural services

Recreation and culture services department is responsible for the delivery and upkeep of all recreation programs and facilities including arena, recreation complex, parks and library.

Planning and development

Planning and development is responsible for providing planning and zoning advice to the residents of the Municipality and construction and maintenance of municipal drains.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

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 consolidated schedules of segment disclosure and the schedules of segment disclosure with budget information follow the notes.

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31, 2023

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>2023</u>
Cost								
Beginning of year	\$ 1,058,769	\$ 1,834,466	\$ 5,870,738	\$ 4,234,674	\$ 3,395,008	\$ 18,266,545	\$ 3,743,244	\$ 38,403,444
Additions	-	1,074,120	7,023,450	659,877	278,672	837,263	6,012,085	15,885,467
Disposal	-	-	(41,915)	(355,969)	(23,220)	(14,546)	(7,334,385)	(7,770,035)
End of Year	1,058,769	2,908,586	12,852,273	4,538,582	3,650,460	19,089,262	2,420,944	46,518,876
Accumulated amortization								
Beginning of year	-	863,747	2,683,019	2,203,080	1,528,686	9,492,210	-	16,770,742
Amortization	-	128,693	514,700	452,869	218,729	711,353	-	2,026,344
Amortization on disposals	-	2,671	(37,819)	(355,033)	(23,220)	(11,461)	-	(424,862)
End of year	-	995,111	3,159,900	2,300,916	1,724,195	10,192,102	-	18,372,224
Net book value	\$ 1,058,769	\$ 1,913,475	\$ 9,692,373	\$ 2,237,666	\$ 1,926,265	\$ 8,897,160	\$ 2,420,944	\$ 28,146,652

Contributed tangible capital assets are recognized at fair market value at the date of contribution. The value of contributed asset during the year is \$10,250.

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31, 2022

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>2022</u>
Cost								
Beginning of year	\$ 1,058,769	\$ 1,677,220	\$ 5,794,252	\$ 3,861,642	\$ 3,496,498	\$ 15,945,219	\$ 314,198	\$ 32,147,798
Additions	-	157,246	76,486	590,099	181,810	2,444,034	3,529,954	6,979,629
Disposal	-	-	-	(217,067)	(283,300)	(122,708)	(100,908)	(723,983)
End of Year	1,058,769	1,834,466	5,870,738	4,234,674	3,395,008	18,266,545	3,743,244	38,403,444
Accumulated amortization								
Beginning of year	-	803,172	2,451,765	2,036,760	1,566,270	8,919,900	-	15,777,867
Amortization	-	60,575	231,254	382,607	205,343	688,980	-	1,568,759
Amortization on disposals	-	-	-	(216,287)	(242,927)	(116,670)	-	(575,884)
End of year	-	863,747	2,683,019	2,203,080	1,528,686	9,492,210	-	16,770,742
Net book value	\$ 1,058,769	\$ 970,719	\$ 3,187,719	\$ 2,031,594	\$ 1,866,322	\$ 8,774,335	\$ 3,743,244	\$ 21,632,702

Contributed tangible capital assets are recognized at fair market value at the date of contribution. The value of contributed asset during the year is \$Nil.

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE

For the Year Ended December 31, 2023

	<u>General Government</u>	<u>Protection to Persons and Property</u>	<u>Transportation Services</u>	<u>Health Services</u>	<u>Social and Family Services</u>	<u>Recreation and Cultural Services</u>	<u>Planning and Development</u>	<u>2023</u>
Revenues								
Taxation	\$ 691,326	\$ 2,530,792	\$ 3,957,152	\$ 125,292	\$ 6,005	\$ 1,081,737	\$ 120,493	\$ 8,512,797
User charges	-	211,842	185,648	194,211	-	218,533	132,564	942,798
Government transfers	516,800	-	404,996	-	-	626,397	57,168	1,605,361
Other	65,606	633,819	421,041	60,362	413	118,887	21,218	1,321,346
	<u>1,273,732</u>	<u>3,376,453</u>	<u>4,968,837</u>	<u>379,865</u>	<u>6,418</u>	<u>2,045,554</u>	<u>331,443</u>	<u>12,382,302</u>
Expenses								
Salaries, wages and benefits	1,133,091	1,067,486	1,095,032	238,547	-	903,509	525,359	4,963,024
Operating materials and supplies	408,960	620,392	1,123,651	60,103	-	407,486	442,391	3,062,983
Contracted services	37,557	-	8,298	-	-	-	-	45,855
Rents and financial expenses	10,978	8,498	1,755	-	-	5,080	-	26,311
External transfer to others	52,627	41,748	-	-	15,163	-	-	109,538
Amortization	130,898	618,066	986,433	6,382	-	271,590	12,975	2,026,344
Debt service	-	147,929	-	-	-	24,191	-	172,120
Interfunctional adjustments	(50,462)	50,462	-	-	-	-	-	-
	<u>1,723,649</u>	<u>2,554,581</u>	<u>3,215,169</u>	<u>305,032</u>	<u>15,163</u>	<u>1,611,856</u>	<u>980,725</u>	<u>10,406,175</u>
Annual surplus (deficit)	\$ (449,917)	\$ 821,872	\$ 1,753,668	\$ 74,833	\$ (8,745)	\$ 433,698	\$ (649,282)	\$ 1,976,127

TOWNSHIP OF WAINFLEET

CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE

For the Year Ended December 31, 2022

	<u>General Government</u>	<u>Protection to Persons and Property</u>	<u>Transportation Services</u>	<u>Health Services</u>	<u>Social and Family Services</u>	<u>Recreation and Cultural Services</u>	<u>Planning and Development</u>	<u>2022</u>
Revenues								
Taxation	\$ 684,943	\$ 2,334,496	\$ 3,648,210	\$ 115,877	\$ 5,935	\$ 1,042,733	\$ 100,290	\$ 7,932,484
User charges	-	325,314	87,360	207,608	-	174,793	75,050	870,125
Government transfers	508,300	2,883	1,341,668	-	-	284,752	36,845	2,174,448
Other	107,791	227,996	304,557	23,915	298	118,596	83,436	866,589
	<u>1,301,034</u>	<u>2,890,689</u>	<u>5,381,795</u>	<u>347,400</u>	<u>6,233</u>	<u>1,620,874</u>	<u>295,621</u>	<u>11,843,646</u>
Expenses								
Salaries, wages and benefits	1,019,478	961,998	1,030,036	224,335	-	797,714	512,344	4,545,905
Operating materials and supplies	593,434	515,797	1,310,869	56,004	-	396,403	262,515	3,135,022
Contracted services	28,478	-	7,836	-	-	-	-	36,314
Rents and financial expenses	11,963	-	-	-	-	-	-	11,963
External transfer to others	32,095	43,153	-	-	8,000	-	-	83,248
Amortization	92,398	257,023	942,100	16,091	-	248,172	12,975	1,568,759
Debt service	-	2,145	-	-	-	28,310	-	30,455
	<u>1,777,846</u>	<u>1,780,116</u>	<u>3,290,841</u>	<u>296,430</u>	<u>8,000</u>	<u>1,470,599</u>	<u>787,834</u>	<u>9,411,666</u>
Annual surplus (deficit)	\$ (476,812)	\$ 1,110,573	\$ 2,090,954	\$ 50,970	\$ (1,767)	\$ 150,275	\$ (492,213)	\$ 2,431,980

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2023

General government			
	Budget	2023	2022
Revenues			
Taxation	\$ 689,698	\$ 691,326	\$ 684,943
Government transfers	516,800	516,800	508,300
Other	38,423	65,606	107,791
	1,244,921	1,273,732	1,301,034
Expenses			
Salaries, wages and benefits	1,059,214	1,133,091	1,019,478
Operating materials and supplies	462,973	408,960	593,434
Contracted services	32,604	37,557	28,478
Rents and financial expenses	8,600	10,978	11,963
External transfers to others	31,307	52,627	32,095
Amortization	130,898	130,898	92,398
Interfunctional adjustments	-	(50,462)	-
	1,725,596	1,723,649	1,777,846
Annual deficit	\$ (480,675)	\$ (449,917)	\$ (476,812)

Protection to persons and property			
	Budget	2023	2022
Revenues			
Taxation	\$ 2,524,834	\$ 2,530,792	\$ 2,334,496
User charges	361,650	211,842	325,314
Government transfers	1,614	-	2,883
Other	189,464	633,819	227,996
	3,077,562	3,376,453	2,890,689
Expenses			
Salaries, wages and benefits	1,068,659	1,067,486	961,998
Operating materials and supplies	548,454	620,392	515,797
Rents and financial expenses	2,390	8,498	-
External transfers to others	45,356	41,748	43,153
Amortization	618,066	618,066	257,023
Debt service	16,223	147,929	2,145
Interfunctional adjustments	1,750	50,462	-
	2,300,898	2,554,581	1,780,116
Annual surplus	\$ 776,664	\$ 821,872	\$ 1,110,573

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2023

Transportation services			
	Budget	2023	2022
Revenues			
Taxation	\$ 3,947,836	\$ 3,957,152	\$ 3,648,210
User charges	80,523	185,648	87,360
Government transfers	311,788	404,996	1,341,668
Other	220,667	421,041	304,557
	4,560,814	4,968,837	5,381,795
Expenses			
Salaries, wages and benefits	1,209,588	1,095,032	1,030,036
Operating materials and supplies	1,325,378	1,123,651	1,310,869
Contracted services	8,000	8,298	7,836
Rents and financial expenses	-	1,755	-
Amortization	981,386	986,433	942,100
Debt service	10,100	-	-
	3,534,452	3,215,169	3,290,841
Annual surplus	\$ 1,026,362	\$ 1,753,668	\$ 2,090,954

Health services			
	Budget	2023	2022
Revenues			
Taxation	\$ 124,997	\$ 125,292	\$ 115,877
User charges	179,810	194,211	207,608
Other	20,276	60,362	23,915
	325,083	379,865	347,400
Expenses			
Salaries, wages and benefits	242,904	238,547	224,335
Operating materials and supplies	57,232	60,103	56,004
Amortization	6,382	6,382	16,091
	306,518	305,032	296,430
Annual surplus	\$ 18,565	\$ 74,833	\$ 50,970

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2023

Social and family services			
	Budget	2023	2022
Revenues			
Taxation	\$ 5,991	\$ 6,005	\$ 5,935
Other	205	413	298
	6,196	6,418	6,233
Expenses			
External transfer to others	15,163	15,163	8,000
Annual deficit	\$ (8,967)	\$ (8,745)	\$ (1,767)

Recreation and cultural services			
	Budget	2023	2022
Revenues			
Taxation	\$ 1,079,190	\$ 1,081,737	\$ 1,042,733
User charges	190,650	218,533	174,793
Government transfers	365,518	626,397	284,752
Other	70,864	118,887	118,596
	1,706,222	2,045,554	1,620,874
Expenses			
Salaries, wages and benefits	828,151	903,509	797,714
Operating materials and supplies	404,817	407,486	396,403
Rents and financial expenses	-	5,080	-
Amortization	271,590	271,590	248,172
Debt service	26,955	24,191	28,310
	1,531,513	1,611,856	1,470,599
Annual surplus	\$ 174,709	\$ 433,698	\$ 150,275

TOWNSHIP OF WAINFLEET
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE
WITH BUDGET INFORMATION

For the Year Ended December 31, 2023

Planning and development			
	Budget	2023	2022
Revenues			
Taxation	\$ 120,209	\$ 120,493	\$ 100,290
User charges	58,550	132,564	75,050
Government transfers	58,552	57,168	36,485
Other	8,092	21,218	83,436
	245,403	331,443	295,621
Expenses			
Salaries, wages and benefits	479,649	525,359	512,344
Operating materials and supplies	212,100	442,391	262,515
Amortization	12,975	12,975	12,975
	704,724	980,725	787,834
Annual deficit	\$ (459,321)	\$ (649,282)	\$ (492,213)

FINANCIAL STATEMENT

TOWNSHIP OF WAINFLEET TRUST FUNDS

DECEMBER 31, 2023

TOWNSHIP OF WAINFLEET TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

For the Year Ended December 31, 2023

	Cemetery Perpetual Care Fund	Cemetery Care and Maintenance Fund	<u>2023</u>	<u>2022</u>
Financial assets				
Cash and cash equivalents	\$ 772,207	\$ 78,870	\$ 851,077	\$ 789,873
Interfund advances	137	(137)	-	-
Due from the Township (Note 2)	-	-	-	-
Portfolio Investments (Note 3)	204,554	120,535	325,089	315,476
	<u>976,898</u>	<u>199,268</u>	<u>1,176,166</u>	<u>1,105,349</u>
Financial liabilities				
Due to the Township (Note 2)	39,783	7,587	47,370	16,878
Net financial assets	\$ 937,115	\$ 191,681	\$ 1,128,796	\$ 1,088,471

See accompanying notes to financial statements

TOWNSHIP OF WAINFLEET TRUST FUNDS
STATEMENT OF OPERATIONS AND CHANGES IN NET FINANCIAL ASSETS

For the Year Ended December 31, 2023

	Cemetery Perpetual Care Fund	Cemetery Care and Maintenance Fund	<u>2023</u>	<u>2022</u>
Revenues				
Care and maintenance agreements	\$ 29,275	\$ 11,050	\$ 40,325	\$ 43,213
Interest	43,817	7,936	51,753	24,963
	73,092	18,986	92,078	68,176
Expenses				
Interest earned distributed to the Township	43,817	7,936	51,753	18,092
Service charges	-	-	-	23
	43,817	7,936	51,753	18,115
Excess of revenues over expenses	29,275	11,050	40,325	50,061
Net assets				
Beginning of year	907,840	180,631	1,088,471	1,038,410
End of year	\$ 937,115	\$ 191,681	\$ 1,128,796	\$ 1,088,471

See accompanying notes to financial statements

TOWNSHIP OF WAINFLEET TRUST FUNDS

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023

	2023	2022
Net Increase (decrease) in cash and cash equivalents		
Operating activities		
Excess of revenues over expenses	\$ 40,325	\$ 50,061
Increase in due to from the Township	30,492	18,093
	70,817	68,154
Investing activities		
Increase in investments - net	(9,613)	(6,872)
	61,204	61,282
Net increase (decrease) in cash and cash equivalents		
	61,204	61,282
Cash and cash equivalents		
Beginning of year	789,873	728,591
End of year	\$ 851,077	\$ 789,873

See accompanying notes to the financial statements.

TOWNSHIP OF WAINFLEET TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

1. Significant accounting policies

Management responsibility

The financial statements are the responsibility of and prepared by management in accordance with Canadian accounting standards for not-for-profit organizations.

The significant accounting policies used are as follows:

(a) Basis of accounting

Sources of revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting records revenues in the period they are earned and measurable and expenses in the period the goods and services are acquired and a liability is incurred.

(b) Cash and cash equivalents

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and investments that mature within three months.

(c) Financial instruments

Initial measurement

The Trust Funds financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs.

Subsequent measurement

At each reporting date, the Trust Funds measure their financial assets and liabilities at cost. The financial instruments measured at cost are cash, interest receivable, due from the Township and investments.

For financial assets measured at cost, the Trust Funds regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Trust Funds determine that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

(d) Revenue recognition

Revenue is recorded when it is earned and collection is reasonably assured. Interest income earned on investments is recorded as revenue in the period earned.

2. Due from the Township

The amount due from the Township of Wainfleet has no fixed terms of repayment.

3. Portfolio investments

Portfolio investments are recorded at cost and have an estimated market value of \$ 336,700 (2022 - \$ 317,892).

TO: Mayor Grant & Members of Council
FROM: Richard Nan, Manager of Operations
DATE OF MEETING: November 12, 2024
SUBJECT: **Delegation Request for Storage Containers**

RECOMMENDATION(S):

THAT PWSR-015/2024 respecting the delegation request for storage containers be received; and

THAT Council direct staff to coordinate with the Agricultural Society, as needed, to facilitate and execute Council’s chosen option; and

THAT Staff prepare a lease agreement between the Agricultural Society and the Township of Wainfleet, pursuant to that option.

EXECUTIVE SUMMARY:

During the regular council meeting held on September 10, 2024, Council received a delegation request from the Agricultural Society for the ability to place ‘decorated’ sea containers on Township property in the vicinity of the school and public works facility. Staff have reviewed the request as well as a recommendation by Council to potentially install a permanent structure in place of three (3) 40 foot sea containers. This report aims to explain the various options of the placement of potential sea containers as well as more permanent options such as standalone structures or additions to existing buildings.

BACKGROUND:

A request for installation of sea containers for storage facilities to be utilized by the Agricultural Society was presented to Council during its regular scheduled meeting on September 10, 2024. The Society identified a need for additional storage related to the Wainfleet Fall Fair. Staff have reviewed various possible locations on Township lands to minimize impact to facilities, parking and maintenance, while meeting the zoning setback requirements.

Staff considered several options for placement of the containers, as well as reviewing some potential permanent storage options. Options 1-3, as presented, would be entirely at the expense of the Agricultural Society with no additional expense to Township of Wainfleet taxpayers.

Option 1: The original location suggested was along the fence line between the new school and the public works facility. Allowing for the designated setbacks from property line, the

sea containers would be placed in the grass area 7.5 meters from property boundaries. This option is recommended.

Option 2: Potential placement of sea containers within the alcove at the rear of the arena west of the newly constructed changerooms. This option would accommodate up to four (4) 30 foot sea containers and not interfere with the emergency exit located on the rear of the arena. Based on the spatial separation and cladding construction requirements of the Ontario Building Code, the location suggested would not be permitted without significant improvement of the Fire Resistance Ratings of all structures involved.

Option 3: Potential placement of three (3) 40-foot sea containers located in the vicinity of the existing trailers located near the septic bed and the rear of the new school.

Option 4: a 1000 sq/ft permanent stand-alone structure similar to a steel pre-fabricated building can be located near the existing trailers and septic bed area, or an optional location near the public washrooms which may additionally include a stage area for concerts and movie nights. This option would potentially cost upwards of \$100,000 and require a concrete foundation slab and installation of electrical services.

Further options considered include an addition to the Township arena building in the alcove with an "M" style roof that entailed maintenance costs, foundational costs, structural building and electrical costs and additional fire separations from our existing facility. The estimated cost for this option would be approximately \$125,000-\$150,000. Another option was considered to expand the existing addition of the changeroom facility at the rear of the arena to accommodate storage needs of the agricultural society as well as additional storage for parks and recreation. This option would also have involved the extension of the emergency exit at the rear of the arena, as well as, fire separations from each storage facility and the hallway required for the emergency exit. This option is estimated to cost between \$150,000 to \$200,000 with consideration to relocate existing water, sewer and electrical utilities, currently housed underground.

As staff is very conscious of the overwhelming demand for repairs to our existing infrastructure including roads, bridges and facilities. As such, staff are not recommending any permanent additions, which would utilize tax levy or reserves at this time. Future collaboration and grant funding may be a potential option in future. As appropriate, staff would prepare a lease agreement with a consideration of \$1 a year and outline the insurance requirements listing the township as additionally insured.

DISCUSSION: N/A

FINANCIAL CONSIDERATIONS:

There is no budget impact to the Township with options 1-3. Additional funding, either through the capital levy or reserves would be required for any of the other options and would be submitted during budget deliberations.

OTHERS CONSULTED:

- Chief Administrative Officer
- Clerks
- Community & Development Services
- Fire

- Finance
- Communications
- Operations
- Other:

ATTACHMENTS:

- 1) Appendix A - Storage Option 1 (Aerial)
- 2) Appendix B - Storage Option 2 and Addition (Aerial)
- 3) Appendix C - Storage Option 3&4 (Aerial)
- 4) Appendix D - Storage Option 4 Addition

Respectfully submitted by,

Approved by,

Richard Nan
Manager of Operations

Mallory Luey
Chief Administrative Officer

APPENDIX A



Legend

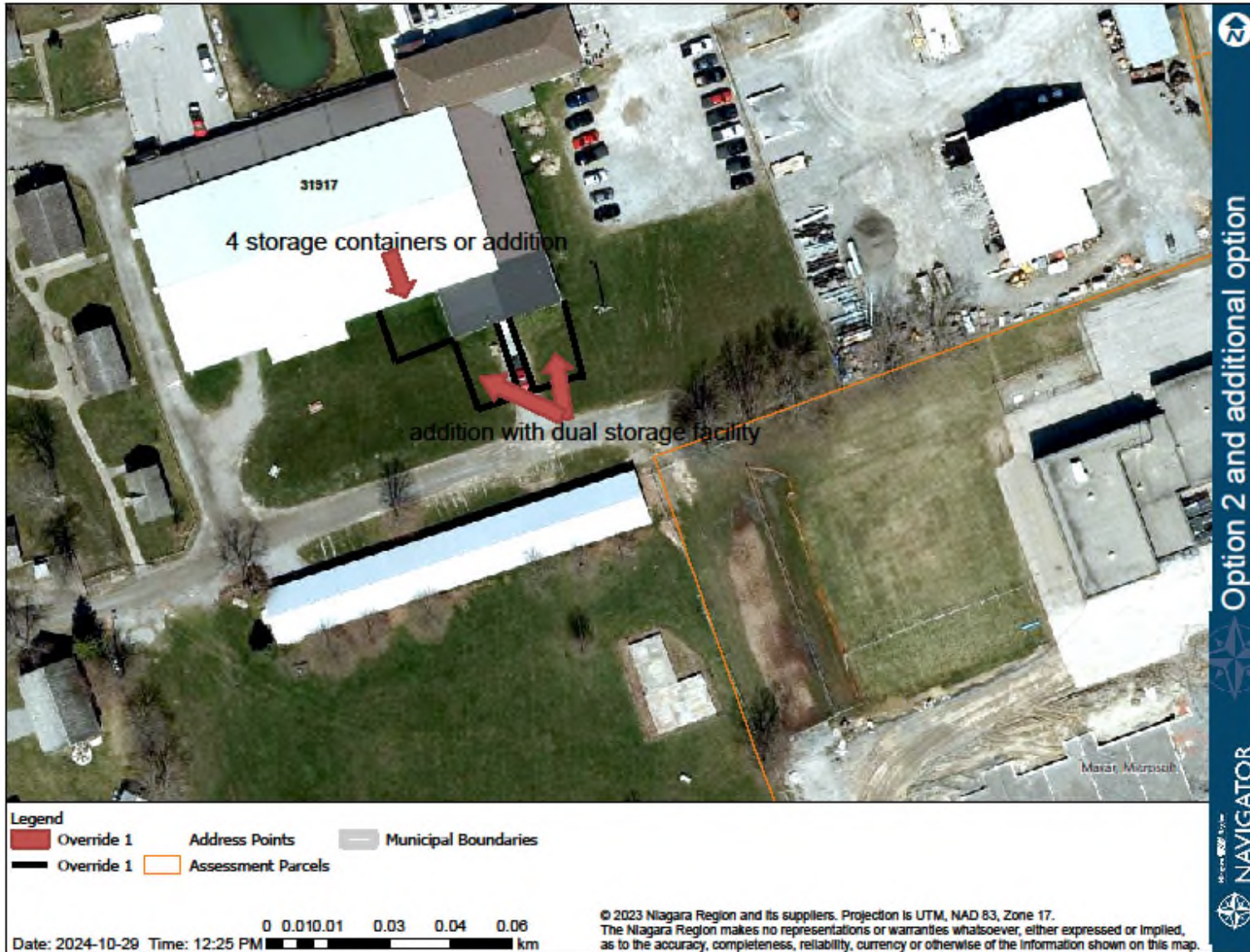
Override 1	Road Labels	Municipal Boundaries
Address Points	Assessment Parcels	

Date: 2024-10-29 Time: 12:20 PM km

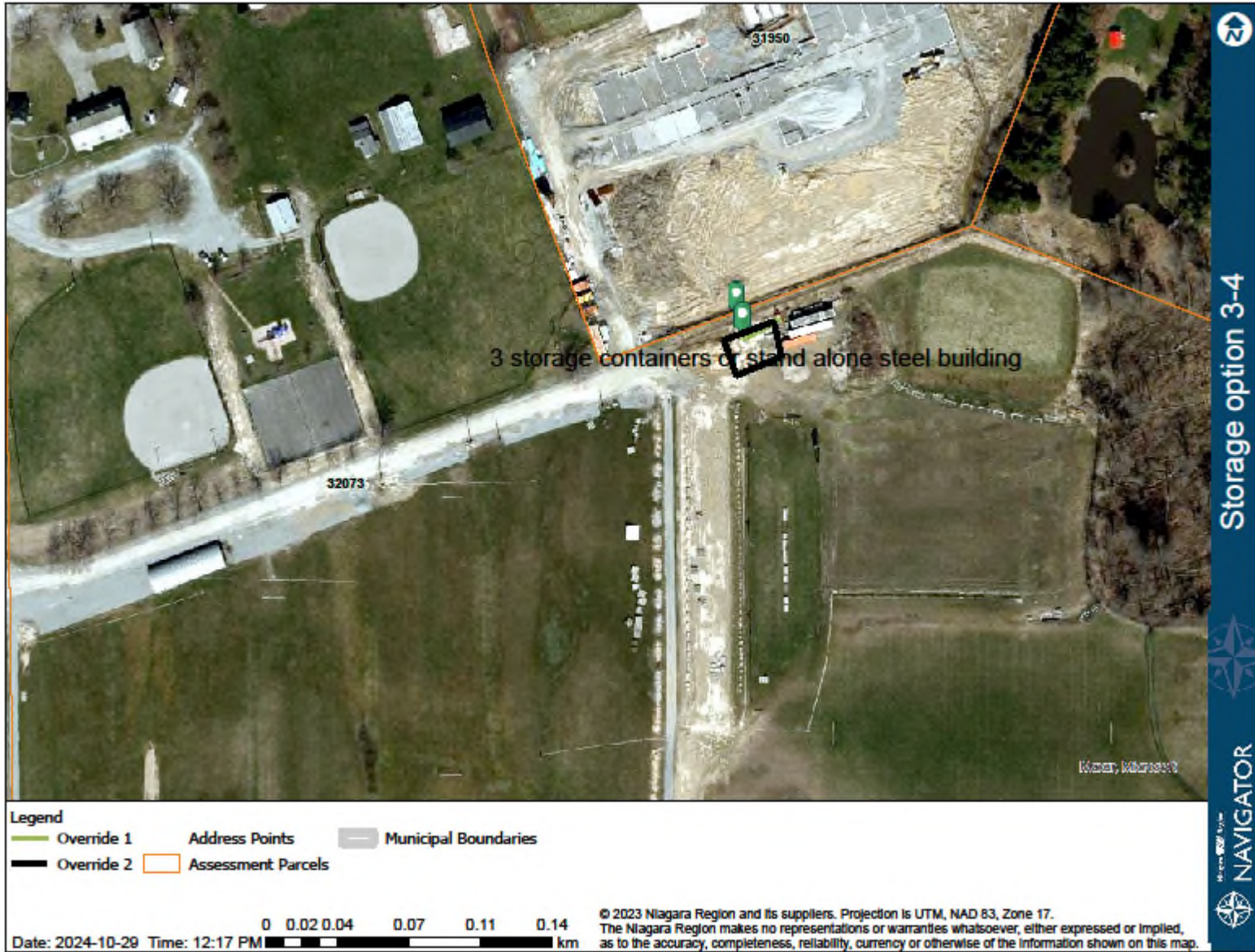
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The Niagara Region makes no representations or warranties whatsoever, either expressed or implied,
as to the accuracy, completeness, reliability, currency or otherwise of the information shown on this map.

Storage option 1

APPENDIX B



APPENDIX C



APPENDIX D





To: Mayor Brian Grant and Wainfleet Councillors,

I am reaching out on behalf of Canadian Federation of University Women Welland and District and local organizations who are working to end gender-based violence, to request your continued participation in the 16 Days of Activism against Gender-Based Violence campaign. The 16 Days of Activism Against Gender-Based Violence begins on Monday, November 25, the International Day for the Elimination of Violence Against Women and ends on December 10, International Human Rights Day.

We are working to coordinate our requests to each municipality and are asking you to proclaim November 25th as the International Day for the End of Violence Against Women and to raise a Wrapped in Courage flag (purple) to create awareness and promote gender equality. As well, we are requesting permission to display Red dresses in the tree by the municipal office as well as the tree in front of the library to acknowledge Missing and Murdered Indigenous Women, Girls and 2S+ (MMIWG2S+). This will help to keep the issue of eliminating violence against women at the top of local, national and global agendas and is an opportunity for each mayor and council to issue a reaffirming statement of support and to promote awareness of this violence and the need for resources and help for victims.

We wish to thank you for your consideration of this request and for all you have done other years to raise awareness of domestic violence and to support our organizations. If there is additional information that any of us can provide, please let me know. If your town is planning any activities for the 16 Days of Activism we will be happy to participate and assist in any way possible.

Sincerely,
Gwenn Alves
Advocacy Committee CFUW Welland and District
gwennralves@gmail.com

On behalf of Birchway (formerly Women's Place of South Niagara), NiagaraRegion Sexual Assault Clinic and other community agencies.

Received October 29, 2024
C-2024-484

From: Shelley dressel <snowman.1962@hotmail.com>
Sent: October 29, 2024 1:23 PM
To: Darryl Tune <DTune@wainfleet.ca>
Cc: Shelly Akins <SAkins@wainfleet.ca>
Subject: Re: Community Hall Booking

Good afternoon

My name is Shelley Dressel this year a group of use did our first walk and raised \$ 7013.00 for this program by going door to door.

We thought we could do a book sale this year to raise awareness as well as raise funds for our walk in 2025.

I will be doing a book sale for the following organization "Lions Foundation of Canada" - Pet Valu Walk for Dog Guides Program

<https://www.dogguides.com/>

<https://www.walkfordogguides.com/>



Our registered charity number:
Lions Foundation of Canada Dog Guides -
13024 5129 RR0001

I have over 7000 books ready to be sold.

I'm trying to keep this event in Wainfleet but have been running into a brick wall. We need to have a hall that will accommodate this number of books without stairs for we have about 300 boxes of books to carry. Plus cost of hall needs to be reasonable so it doesn't cut into our raised funds, so we can help sponsor a puppy.

We would like to do our sale on Dec 14th & 15 with setting up for our sale on Dec 13, 2024 at the Firefighters

Memorial Community Hall for this amount of books would fit plus we would have ample parking. If we are unable to get hall at a reasonable cost then we will consider doing at the Arena in the Moore Room we will just have to cut the amount of books to at least 1/3 of our supply to be sold.

Thank you for considering to support our team and the Dog Guide program we appreciate it.

Yours truly

Shelley Dressel
905-658-0437

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

BY-LAW NO. 044-2024

Being a by-law to establish and regulate payment of various fees and charges within the Township of Wainfleet

WHEREAS Section 391 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that despite any Act, a municipality may pass by-laws imposing fees or charges on any class of persons for services or activities provided or done by or on behalf of it and for the use of its property, including property under its control;

AND WHEREAS the Planning Act, R.S.O. 1990, c.P13, Section 69 (1), as amended and the Building Code Act, S.O. 1992, c.23, as amended, and various other statutes provide municipalities with authority to impose various fees and charges;

AND WHEREAS the Council of the Township of Wainfleet has, from time to time, established various fees and charges for information, services, activities and use of Township property;

AND WHEREAS the Council of the Corporation of the Township of Wainfleet deems it expedient to enact a comprehensive by-law establishing and requiring the payment of fees for information, services, activities and use of Township property;

NOW THEREFORE the Council of the Corporation of the Township of Wainfleet

HEREBY ENACTS AS FOLLOWS:

1. The fees and charges as set out in Schedule 'A', attached hereto and forming part of this By-law, are hereby established and adopted by the Council of the Township of Wainfleet and shall be charged by the Township of Wainfleet for those services, activities or uses of property specified in the schedule.
2. The fees and charges listed in Schedule 'A' to this By-law will be subject to Harmonized Sales Tax (HST) where applicable.
3. No request by any person for any information, service, activity or use of Township property described in Schedule 'A' will be processed or provided by any Township Official, unless and until the person requesting the information, service, activity or use of Township property has paid the applicable fee or charge in the prescribed amount as set out in Schedule 'A' to the Township.
4. In the event that any information, service, activity or use of Township property is requested by a person, and a fee or charge for such information, service, activity or use of Township property has not been specifically provided for in Schedule 'A', a fee or charge shall be calculated by Township staff using actual costs incurred to provide the service activity or facility, and such fee or charge shall be deemed to be

a fee or charge otherwise established and adopted by Council and shall be deemed to be included in Schedule 'A'.

5. Unless otherwise prescribed, the fees and charges established by this By-law shall be payable to the Township of Wainfleet by cash, cheque or debit card when due.
6. Fees and charges that have been imposed in accordance with this By-law that remain unpaid after the date on which they are due shall be subject to such prescribed interest and penalty charges as provided for by this By-law.
7. In the event that any part of this By-law, including any part of Schedule 'A', is determined by a Court of competent jurisdiction to be invalid or of no force and effect, it is the stated intention of Council that such invalid part of the By-law shall be severable and that the remainder of this By-law including the remainder of Appendix 'A', as applicable, shall continue to operate and to be in force and effect.
8. Any provision of any by-law of the Corporation of the Township of Wainfleet that is inconsistent with this By-law is hereby repealed.
9. Notwithstanding Section 8 of this By-law, in the event that another by-law of the Corporation of the Township of Wainfleet establishes a fee or charge that is not referenced by this By-law and that is not inconsistent with this By-law, the fee or charge established by that other by-law shall be deemed to be included in Appendix 'A'.
10. Where all or part of a fee or charge imposed by the By-law remains unpaid, such fee or charge may be added to the tax roll for the property for which all of the owners are responsible for payment of the fee or charge and collected in the same manner as municipal taxes.
11. Where a form or words or expression are prescribed in this By-law, deviations therefrom not affecting the substance or calculated to mislead do not vitiate them.
12. By-law No. 047-2023 is hereby repealed.
13. This By-law shall be known as the "General Fees and Charges By-law".
14. This By-law shall come into force and effect on the 1st day of January, 2025.

BY-LAW READ AND PASSED THIS 12th DAY OF NOVEMBER, 2024

B. Grant, MAYOR

A. Chrastina, DEPUTY CLERK

ADMINISTRATION

Township Clerk's Department

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change	
A. LOTTERY LICENCES										
Raffle or Bingo (prize less than \$250.00)	Per Licence		\$ 5.50	\$ 5.71	N	\$ 5.71	January 1, 2025	\$ 0.21	4%	
Raffle or Bingo (prize exceeding \$250.00)	Per Licence		3% of prize value per AGCO						N/A	N/A
B. COMMISSIONING OF DOCUMENTS										
Commissioner Fee - Resident	Per Document (up to max of 3 copies), fee waived for pension documents		\$ 26.00	\$ 27.00	N	\$ 27.00	January 1, 2025	\$ 1.00	4%	
Commissioner Fee - Non-Resident	Per Document (up to max of 3 copies), fee waived for pension documents		\$ 36.00	\$ 37.00	N	\$ 37.00	January 1, 2025	\$ 1.00	3%	
C. TOWNSHIP DOCUMENTS, PHOTOCOPIES, BY-LAWS and AGREEMENTS										
Reinspections	Per Page		\$ 1.23	\$ 1.27	Y	\$ 1.43	January 1, 2025	\$ 0.04	3%	
Extracts of Council, Committee Minutes or Reports, Miscellaneous Bylaws, deed agreements, etc. (certified by the Clerk)	Per Page		\$ 2.51	\$ 2.58	Y	\$ 2.92	January 1, 2025	\$ 0.08	3%	
Maps										
a. 8.5" x 11"	Per Map		\$ 1.05	\$ 1.08	Y	\$ 1.23	January 1, 2025	\$ 0.03	3%	
b. 11" x 17"	Per Map		\$ 2.06	\$ 2.12	Y	\$ 2.40	January 1, 2025	\$ 0.06	3%	
Assembly	Per Map		\$ 3.10	\$ 3.19	Y	\$ 3.61	January 1, 2025	\$ 0.09	3%	
d. E Scale	Per Map		\$ 5.15	\$ 5.30	Y	\$ 5.99	January 1, 2025	\$ 0.15	3%	
Photocopies/Printing										
Black and White	Per Page		\$ 0.27	\$ 0.28	Y	\$ 0.32	January 1, 2025	\$ 0.01	5%	
Colour	Per Page		\$ 0.53	\$ 0.55	Y	\$ 0.62	January 1, 2025	\$ 0.02	3%	
Preparation of Agreements	Per Incident		Recoveries of all costs with a minimum charge of \$250							

ADMINISTRATION (continued)

Finance Department

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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D. MISCELLANEOUS ITEMS

Municipal Memorabilia									
a. Municipal Pin	Per Pin		\$ 4.42	\$ 4.65	Y	\$ 5.25	January 1, 2025	\$ 0.22	5%
b. Municipal Flag	Per Flag		\$ 91.15	\$ 94.69	Y	\$ 107.00	January 1, 2025	\$ 3.54	4%

E. PHOTOCOPIES

Photocopies/Printing									
Black and White	Per Page		\$ 0.27	\$ 0.28	Y	\$ 0.32	January 1, 2025	\$ 0.01	5%
Colour	Per Page		\$ 0.53	\$ 0.55	Y	\$ 0.62	January 1, 2025	\$ 0.02	4%

F. PROPERTY TAXES

Tax Statement of Account	Per Roll/Property		\$ 12.00	\$ 13.00	N	\$ 13.00	January 1, 2025	\$ 1.00	8%
Tax Certificate	Per Roll/Property		\$ 57.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ 3.00	5%
Reprint of Tax Bill	Per Bill/Request		\$ 16.00	\$ 17.00	N	\$ 17.00	January 1, 2025	\$ 1.00	6%
Reprint of Receipts	Per Page		\$ 2.10	\$ 2.20	N	\$ 2.20	January 1, 2025	\$ 0.10	5%
Tax Registration Administration (plus disbursements)	Per Property Plus Actual Costs		\$ 720.00	\$ 740.00	N	\$ 740.00	January 1, 2025	\$ 20.00	3%
Interest on Accounts Receivable	Per Account	1 and 1/4% per month of unpaid balance, non compounding, applied 1st day of month							
Penalty on Unpaid Tax Installments	Per Roll/Account	1 and 1/4% per month of unpaid balance, non compounding, applied 1st day of month							
Interest on Outstanding Property Taxes	Per Roll/Account	1 and 1/4% per month of unpaid balance, non compounding, applied 1st day of month							
Taxes - Additions to the Roll			36.00	\$ 37.00	N	\$ 37.00	January 1, 2025	\$ 1.00	3%
Accounts Receivable	Per Addition		36.00	\$ 37.00	N	\$ 37.00	January 1, 2025	\$ 1.00	3%
Property Tax Account/Assessment Research	Per Hour		41.00	\$ 43.00	N	\$ 43.00	January 1, 2025	\$ 2.00	5%

G. OTHER RATES

Non-Sufficient Funds (Cheque or EFT)	Per Payment		41.00	\$ 42.00	N	\$ 42.00	January 1, 2025	\$ 1.00	2%
Cheque Conversion - Foreign Funds	Per Cheque		21.00	\$ 22.00	N	\$ 22.00	January 1, 2025	\$ 1.00	5%
Administration Charge - Incorrect account used	Per Account		21.00	\$ 22.00	N	\$ 22.00	January 1, 2025	\$ 1.00	5%
Application for Purchase of Municipal Lands (Including Road Allowances)	Per Incident	\$1,200 application fee							

FIRE EMERGENCY SERVICES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. FILE SEARCH									
Letters of Compliance	Per Report		\$ 120.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 60.00	50%
Insurance Company Reports	Per Report		\$ 120.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 60.00	50%
LLBO Letters of Compliance	Per Report		\$ 120.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 60.00	50%
File Search/File Reports - Information	Per Report		\$ -	\$ 180.00	N	\$ 180.00	January 1, 2025	New	New
B. FIRE SAFETY & CODE INSPECTIONS									
Residential									
Residential - Single Dwelling Units	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Residential - Duplex	Per Hour	3 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Multi-units (Apartments, 3-5 Units)	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Each Unit After 5 Units	Per Additional Unit	1 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Commercial and Industrial									
First 5,000 Sq Feet or any part thereof	Flat Fee		\$ 200.00	\$ 240.00	N	\$ 240.00	January 1, 2025	\$ 40.00	20%
Each additional 5,000 Sq Ft or part thereof	Fee = \$150 for each additional 5,000 Sq Ft or part thereof		\$ 150.00	\$ 180.00	N	\$ 180.00	January 1, 2025	\$ 30.00	20%
Plus inspect each suite in addition to base building	Flat Fee		\$ -	\$ 60.00	N	\$ 60.00	January 1, 2025	New	New
Multi-Units (Hotel/Motel)									
1 - 10 units	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Over 10 units	Per Hour	3 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Assembly & Institutional									
First 5,000 Sq Feet or any part thereof	Flat Fee		\$ 200.00	\$ 200.00	N	\$ 240.00	January 1, 2025	\$ 40.00	20%
Each additional 5,000 Sq Ft or part thereof	Fee = \$180 for each additional 5,000 Sq Ft or part thereof		\$ 150.00	\$ 150.00	N	\$ 180.00	January 1, 2025	\$ 30.00	20%
Refreshment Vehicle	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Reinspection (Follow up on a violation)	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
C. ACCREDITATION INSPECTIONS									
Day Care: Home Day Care with less than 5 children	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Day Care: Licenced Day Cares with occupant load of 40 or less	Per Hour	3 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Day Care: Licenced Day Cares with occupant load of more than 40	Per Hour	4 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Nursing Homes	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Rest Homes	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Old Age Homes	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%

NOTE 1: The above Accreditation Inspection Fees are not applicable to inspections required pursuant to Business Licensing By-laws.

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
D. MISCELLANEOUS INSPECTIONS									
Occupant Load Inspections and Approvals LLBO		2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Fire Route Approvals and Letters		2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Public Hall Inspections and Occupant Loads		2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Fireworks Inspections and Approval									
a. Site Inspection Sale and Storage	Per Hour	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Bingo Hall Issuance of Licence Inspections	Per Hour/ Required annually	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Storage Tank Inspections	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
Propane Licence Application Review (Basic)	Per Hour	2 Hour Minimum	\$ -	\$ 60.00	N	\$ 60.00	January 1, 2025	New	New
Propane Licence Application Review (Complex)	Per Hour	3 Hour Minimum	\$ -	\$ 60.00	N	\$ 60.00	January 1, 2025	New	New
Request for LLBO Licence Inspections									
a. Premises	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
b. Patios	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
c. Special Occasion	Per Inspection	2 Hour Minimum	\$ 60.00	\$ 60.00	N	\$ 60.00	January 1, 2025	\$ -	0%
E. FIRE SUPPRESSION									
Fire Watch (Alarm system issues, or post fire)	Per Hour		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
Clean up After a Fire (Not Overhaul)	Per Hour (4 man crew)		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
F. SECURE BUILDINGS									
Secure Building	Per Building		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
G. EMERGENCY RESPONSES AND STANDBY (Emergency and NON-Emergency)									
EMERGENCY RESPONSE ON PROVINCIAL HIGHWAYS to MTO- Fire, Rescue, Hazardous Materials response, emergency standby, debris clean up, vehicle or scene stabilization, or other incident.	1 Hour Minimum, time accrued rounded up the nearest 1/2 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
EMERGENCY RESPONSE ON MUNICIPAL AND REGIONAL ROADS to <u>NON-RESIDENTS</u> - Fire, Rescue, Hazardous Materials response, emergency standby, debris clean up, vehicle or scene stabilization, or other incident	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
EMERGENCY RESPONSE ON REGIONAL & CONSERVATION AUTHORITY LANDS - to NIAGARA REGION or NPCA - Fire, Rescue, Hazardous Materials response, emergency standby, debris clean up, vehicle or scene stabilization, or other incident	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
PROHIBITED/UNAUTHORIZED OPEN AIR BURNING- Charges to be billed to the Property Owner	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
OUT OF CONTROL FIRES- Charges to be billed to the Permit Holder or the Property Owner	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
GAS LINE LEAKS AND STRIKES- Charges to be billed to the Utility Provider for Infrastructure failures (Leaks and spills). Charges to a property owner for strikes to a Distribution Line, where due diligence has not been taken causing an Emergency Response. (O.Reg.210/01)	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
G. EMERGENCY RESPONSES AND STANDBY (Emergency and NON-Emergency)									
ELECTRICAL UTILITIES- (Power Lines down/arcing NO-FIRE creating a Public Hazard) Charges are for excessively long fire department "stand-bys" for "wires down" incidents - responses lasting in excess of one hour to be billed to the utility provider for any time past the first hour (no charge for first hour of service)	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
HAZARDOUS MATERIALS & MARIJUANA GROW-OPS/ CLANDESTINE DRUG LABS.- Chagres may be billed to the Property owner or Carrier for The containment, elimination or amelioration of a spill or a pollutant. The containment, inspection and any services that may be required due to a Marijuana Grow-Op/ or Illicit Drug Lab operation.	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
STANDBY for Public Safety Purposes (Filming, Community and Social Events, Emergency Standby for Public Safety)	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + materials costs + 10 % administration costs	January 1, 2025	Varies	Varies
STANDBY for Fire Watch for Suspicious Fires or Occupancies requiring fire alarms	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour					Current MTO rate per hour per truck + staff costs + 10 % administration costs	January 1, 2025	Varies	Varies
COST RECOVERY- for materials, supplies, services or equipment (including personnel costs) not normally supplied by the Fire Dept. but deemed necessary for Emergency response, Fire control measures, or for Fire Investigation purposes (including costs to rent, contract, demolish, shore up, or to otherwise make the property/premises secure and/or safe)						Full Cost Recovery + 10% administration costs	January 1, 2025	Varies	Varies

FIRE EMERGENCY SERVICES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
G. EMERGENCY RESPONSES AND STANDBY (Emergency and NON-Emergency)									
INDEMNIFICATION TECHNOLOGY- Recovery of costs related to emergency response (including damage or loss of equipment, consumables) from insurance carriers. Limits of policy coverage reflects partial cost recovery.	1 Hour Minimum, time accrued rounded up the nearest 1/4 hour		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies

H. PERMITS

Open Air Burning									
Residential	Per Permit		\$ 13.00	\$ 14.00	N	\$ 14.00	January 1, 2025	\$ 1.00	8%
Non-Recreational/Agricultural Permit	Per Permit		No Charge		No Charge		January 1, 2025	N/A	N/A
Commercial, Industrial, Institution	Annual		\$ 200.00	\$ 200.00	N	\$ 200.00	January 1, 2025	\$ -	0%
Special Events	Per Permit		\$ -	\$ 14.00	N	\$ 14.00	January 1, 2025	New	New
Firework Permit	Per Permit		\$ 150.00	\$ 150.00	N	\$ 150.00	January 1, 2025	\$ -	0%

I. MISCELLANEOUS

Fire Safety Plan Review & Approval	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Development & Site Plans Reviews	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Fire Prevention Assistance	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Training Officers Assistance	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
Fire Safety Training	Per Hour plus 10% Admin Fee	2 Hour Minimum	\$ 60.00	\$ 132.00	N	\$ 132.00	January 1, 2025	\$ 72.00	120%
False Fire Alarms - 1st Offence	Per Offence		Notice of By-Law Letter				January 1, 2025	N/A	N/A
False Fire Alarms - 2nd Offence	Per Offence		Warning Letter via- Registered Mail				January 1, 2025	N/A	N/A
False Fire Alarms - 3rd Offence or Subsequent within 12 month period	Per Offence		Current MTO rate per hour per truck + staff costs + 10 % administration costs				January 1, 2025	Varies	Varies
Provide and install Smoke and/or Carbon Monoxide and/or combination Smoke/Carbon Monoxide alarm	Per Incident		Alarm costs + 10% administration costs				January 1, 2025	Varies	Varies

PUBLIC WORKS DEPARTMENT

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. PERMITS									
Entrance Permit	Per Permit		\$ 163.72	\$ 169.03	Y	\$ 191.00	January 1, 2025	\$ 5.31	3%
Inspection Fee	Per Hour	Regular hours	Actual Costs				January 1, 2025	\$ -	0%
	Per Hour	Overtime hours	Actual Costs				January 1, 2025	\$ -	0%
Oversize/Overweight Load Permits									
Single Day Trip Permit	Per Permit		\$ 57.00	\$ 58.00	N	\$ 58.00	January 1, 2025	\$ 1.00	2%
Three-Month Period Permit	Per Permit		\$ 115.00	\$ 118.00	N	\$ 118.00	January 1, 2025	\$ 3.00	3%
One Year Period Permit	Per Permit		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
Municipal Consent	Per Permit		\$ 115.00	\$ 118.00	N	\$ 118.00	January 1, 2025	\$ 3.00	3%
Road Occupancy Permit	Per Permit		\$ 41.00	\$ 42.00	N	\$ 42.00	January 1, 2025	\$ 1.00	2%
Site Alteration Permit	Less than 500m3	By-Law 025-2022	\$ 510.00	\$ 525.00	N	\$ 525.00	January 1, 2025	\$ 15.00	3%
Site Alteration Permit	500m3-1000m3	By-Law 025-2022	\$ 1,030.00	\$ 1,061.00	N	\$ 1,061.00	January 1, 2025	\$ 31.00	3%
Site Alteration Permit	1000m3+	By-Law 025-2022	\$ 1,545.00	\$ 1,591.00	N	\$ 1,591.00	January 1, 2025	\$ 46.00	3%
Site Alteration Road Damage Deposit	Per Permit		\$ 10,300.00	\$ 10,609.00	N	\$ 10,609.00	January 1, 2025	\$ 309.00	3%
Road Closing Recoveries	Per Incident		\$750 application fee plus recovery of all costs						
B. CULVERT INSTALLATIONS									
New Culvert Installations or Alterations	Per Culvert	Prepaid estimate based on site conditions. If the actual cost exceeds the estimate, the property owner will be invoiced for the excess, and if it's less, they will receive a refund	Actual Costs					Varies	Varies
C. EXCAVATING FEES									
Excavating	Per Request		Actual Costs					Varies	Varies
D. ADDRESSING									
New Address/911 sign	Per Change/Sign		\$ 154.00	\$ 159.00	N	\$ 159.00	January 1, 2025	\$ 5.00	3%
Change Address	Per Change		\$ 154.00	\$ 159.00	N	\$ 159.00	January 1, 2025	\$ 5.00	3%
E. TILE DRAINAGE									
Tile Drainage Loan Application Fee	Per Request		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
Tile Drainage Township Inspection Fee	Per Request		\$ 220.00	\$ 227.00	N	\$ 227.00	January 1, 2025	\$ 7.00	3%

PUBLIC WORKS DEPARTMENT (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
F. TREES									
Removal of Hazardous Privately Owned Tree/Limbs That Are Encroaching Onto Road Allowances Or Public Walkways	Per Incident		Actual Costs				January 1, 2025	Varies	Varies
Removal or Trimming of Township Owned Trees/Limbs to Accommodate Personal Requests (Eg. Satellite Services, Etc)	Per Hour		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
G. SIGNS									
Re-install Various Township Owned Signs Due to Accidents / Farm Machinery									
Regulatory Signs									
During Regular Business Hours	Per Sign		\$ 270.00	\$ 278.00	N	\$ 278.00	January 1, 2025	\$ 8.00	3%
After Regular Business Hours	Per Sign		\$ 385.00	\$ 397.00	N	\$ 397.00	January 1, 2025	\$ 12.00	3%
Warning Signs									
During Regular Business Hours	Per Sign		\$ 270.00	\$ 278.00	N	\$ 278.00	January 1, 2025	\$ 8.00	3%
After Regular Business Hours	Per Sign		\$ 385.00	\$ 397.00	N	\$ 397.00	January 1, 2025	\$ 12.00	3%
911 Signs									
During Regular Business Hours	Per Sign		\$ 165.00	\$ 170.00	N	\$ 170.00	January 1, 2025	\$ 5.00	3%
H. MISCELLANEOUS REPLACEMENTS									
Replacements due to accidents, farm machinery or construction equipment									
Guard Rails	Per Meter		\$ 195.00	\$ 201.00	N	\$ 201.00	January 1, 2025	\$ 6.00	3%
Road Damage									
Asphalt repairs	Per Sq M		Actual Costs				January 1, 2025	Varies	Varies
Surface treatment repairs	Per Sq M		Actual Costs				January 1, 2025	Varies	Varies
Sidewalk Damage	Per Sq M		Actual Costs				January 1, 2025	Varies	Varies
Street Sweeping			Actual Costs				January 1, 2025	Varies	Varies

PUBLIC WORKS DEPARTMENT (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
H. MISCELLANEOUS REPLACEMENTS (continued)									
Ditches									
Reinstating Ditches to Original Condition After Damage	Per Hour		\$ 200.00	\$ 206.00	N	\$ 206.00	January 1, 2025	\$ 6.00	3%
Street Lights	Per Light	Actual Costs					January 1, 2025	Varies	Varies
I. WEED REMOVAL									
Up to 600 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$175	Actual Costs				January 1, 2025	Varies	Varies
600 to 1,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$185	Actual Costs				January 1, 2025	Varies	Varies
1,000 to 1,1400 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$215	Actual Costs				January 1, 2025	Varies	Varies
1,400 to 2,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$225	Actual Costs				January 1, 2025	Varies	Varies
2,000 to 4,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$235	Actual Costs				January 1, 2025	Varies	Varies
Over 4,000 Sq Meters	Per Roll Number/Per Cut	Minimum Charge \$245	Actual Costs				January 1, 2025	Varies	Varies
J. CONSULTING SERVICES									
Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township				January 1, 2025	Varies	Varies

PARKS AND FACILITIES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. ARENA									
Arena Ice Rental									
a. Weekdays Prime (Between 5pm and 11 pm)	Per Hour	1/3	\$ 172.57	\$ 177.74	Y	\$ 195.00	September 1, 2025	\$ 5.18	3%
b. Weekdays Prime (Between 5pm and 11 pm)	Per 1.5 hours	1/3	\$ 236.28	\$ 243.37	Y	\$ 267.00	September 1, 2025	\$ 7.09	3%
c. Weekends	Per Hour	1/3	\$ 172.57	\$ 177.74	Y	\$ 195.00	September 1, 2025	\$ 5.18	3%
d. Weekends	Per 1.5 hours	1/3	\$ 236.28	\$ 243.37	Y	\$ 267.00	September 1, 2025	\$ 7.09	3%
e. Weekdays Non Prime	Per Hour	1/3	\$ 146.02	\$ 150.40	Y	\$ 165.00	September 1, 2025	\$ 4.38	3%
f. Weekdays Prior to 8 am Non Wainfleet Minor Hockey or Figure Skating	Per Hour	1/3	\$ 195.58	\$ 201.44	Y	\$ 221.00	September 1, 2025	\$ 5.87	3%
g. Casual Ice (Between 8 am and 5 pm)	Per Hour	1/3	\$ 68.14	\$ 70.19	Y	\$ 77.00	September 1, 2025	\$ 2.04	3%
h. Minor Hockey and Figure Skating	Per Hour	1/3	\$ 123.01	\$ 126.70	Y	\$ 139.00	September 1, 2025	\$ 3.69	3%
i. Spring School	Per Hour	1/3	\$ 123.01	\$ 126.70	Y	\$ 139.00	September 1, 2025	\$ 3.69	3%
j. Elementary Schools	Per Hour	1/3	\$ 33.63	\$ 34.64	Y	\$ 38.00	September 1, 2025	\$ 1.01	3%
k. Secondary Schools and Church Youth Groups	Per Hour	1/3	\$ 68.14	\$ 70.19	Y	\$ 77.00	September 1, 2025	\$ 2.04	3%
Arena Floor Rental				\$ -					
a. First or One-Day Event	Per Day	3	\$ 752.21	\$ 774.78	Y	\$ 850.00	January 1, 2025	\$ 22.57	3%
b. Second Additional Day	Per Day	2/3	\$ 743.36	\$ 765.66	Y	\$ 840.00	January 1, 2025	\$ 22.30	3%
c. Third and Subsequent Days	Per Day	2/3	\$ 628.32	\$ 647.17	Y	\$ 710.00	January 1, 2025	\$ 18.85	3%
d. Use of Canteen Facility in Arena During Rental	Per Day	3	\$ 104.42	\$ 107.56	Y	\$ 118.00	January 1, 2025	\$ 3.13	3%
e. Moore Room - With Kitchen Facility	Per Hour	3	\$ 59.29	\$ 61.07	Y	\$ 67.00	January 1, 2025	\$ 1.78	3%
	Per Day (more than 4 hours)	3	\$ 146.02	\$ 150.40	Y	\$ 165.00	January 1, 2025	\$ 4.38	3%
f. Moore Room - Without Kitchen Facility	Per Hour	3	\$ 41.59	\$ 42.84	Y	\$ 47.00	January 1, 2025	\$ 1.25	3%
	Per Day (more than 4 hours)	3	\$ 116.81	\$ 120.32	Y	\$ 132.00	January 1, 2025	\$ 3.50	3%
Public Skating	Per Person		\$ 3.54	\$ 3.65	Y	\$ 4.00	September 1, 2025	\$ 0.11	3%

NOTE 1 - Arena Ice Rental Fees change September 1st of each calendar year

NOTE 2 - For multi-day events, the renters will be subject to a water & hydro usage surcharge based on metered water and hydro consumption. Usage will be charged on recovery basis.

NOTE 3 - All Rentals must provide proof of insurance. Insurance can be purchased through Township's Insurance Broker.

PARKS AND FACILITIES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
B. FIREFIGHTERS MEMORIAL COMMUNITY HALL									
Hall Rental	Per Hour	4	\$ 49.56	\$ 51.04	Y	\$ 56.00	January 1, 2025	\$ 1.49	3%
Hall Rental	Per Day	4	\$ 309.73	\$ 319.03	Y	\$ 350.00	January 1, 2025	\$ 9.29	3%
For Funeral Luncheons, Wainfleet Church Groups, Wainfleet Minor Sports Functions & Wainfleet School Groups	Per Day	4	\$ 154.87	\$ 159.51	Y	\$ 175.00	January 1, 2025	\$ 4.65	3%
C. BALL DIAMONDS									
Ball Diamonds									
a. Minor Ball	Per Player/Per Year	4	\$ 10.18	\$ 10.48	Y	\$ 11.50	January 1, 2025	\$ 0.31	3%
b. Adult	Per Game/Per Diamond	4	\$ 46.02	\$ 47.40	Y	\$ 52.00	January 1, 2025	\$ 1.38	3%
Tournament Rates									
a. Evenings 6 p.m. To 11 p.m.	Per Diamond	4	\$ 100.00	\$ 103.00	Y	\$ 113.00	January 1, 2025	\$ 3.00	3%
b. Saturdays and Sundays	Per Day/Per Diamond	4	\$ 240.71	\$ 247.93	Y	\$ 272.00	January 1, 2025	\$ 7.22	3%
D. SOCCER FIELDS									
Minor League	Per Player/Per Year	4	\$ 10.18	\$ 10.48	Y	\$ 11.50	January 1, 2025	\$ 0.31	3%
Field Rental	Per Field for Day	4	\$ 20.35	\$ 20.96	Y	\$ 23.00	January 1, 2025	\$ 0.61	3%
E. PARK PAVILION									
Family events (Non Licensed events)	Per Day	4	\$ 159.29	\$ 164.07	Y	\$ 180.00	January 1, 2025	\$ 4.78	3%
Large events including licensed events	Per Day	4	\$ 376.11	\$ 387.39	Y	\$ 425.00	January 1, 2025	\$ 11.28	3%
F. ADVERTISING									
Arena									
a. 4 x 4 Sign	Per Year	5	\$ 137.17	\$ 141.28	Y	\$ 155.00	September 1, 2025	\$ 4.12	3%
b. 4 x 8 Sign	Per Year	5	\$ 223.01	\$ 229.70	Y	\$ 252.00	September 1, 2025	\$ 6.69	3%
c. Board Space	Per 3 Years	5	\$ 1,663.72	\$ 1,713.63	Y	\$ 1,880.00	September 1, 2025	\$ 49.91	3%
d. 3x8 Sign	Per Year	5	\$ 196.46	\$ 202.35	Y	\$ 222.00	September 1, 2025	\$ 5.89	3%
e. 3x4 Sign	Per Year	5	\$ 123.01	\$ 126.70	Y	\$ 139.00	September 1, 2025	\$ 3.69	3%
f. 16x36 Sign	Per Year	5	\$ 100.00	\$ 103.00	Y	\$ 113.00	September 1, 2025	\$ 3.00	3%
Ball Park									
a. Outfield and Bleacher Fence 4x8	Per Year		\$ 223.89	\$ 230.61	Y	\$ 253.00	January 1, 2025	\$ 6.72	3%
b. Outfield and Bleacher Fence 4x4	Per Year		\$ 137.17	\$ 141.28	Y	\$ 155.00	January 1, 2025	\$ 4.12	3%
c. Outfield and Bleacher Fence 16x4	Per Year		\$ 100.00	\$ 103.00	Y	\$ 113.00	January 1, 2025	\$ 3.00	3%

NOTE 4 - All Rentals must provide proof of insurance. Insurance can be purchased through Township's Insurance Broker.

NOTE 5 - Arena Advertising Sign Fees change September 1st of each calendar year

CEMETERY FEES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. SALE OF BURIAL RIGHTS									
Resident									
Single Grave Land Charge	Per Lot	1	\$ 852.84	\$ 878.43	Y	\$ 992.62	January 1, 2025	\$ 25.59	3%
Single Grave Care and Maintenance Charge	Per Lot	1	\$ 568.56	\$ 585.62	Y	\$ 661.75	January 1, 2025	\$ 17.06	3%
Single Cremation Land Charge	Per Lot	1/2	\$ 327.82	\$ 337.65	Y	\$ 381.55	January 1, 2025	\$ 9.83	3%
Single Cremation Care and Maintenance Charge	Per Lot	1/2	\$ 218.55	\$ 225.10	Y	\$ 254.36	January 1, 2025	\$ 6.56	3%
Youth or Baby (3.5' x 5') Under 10 Years of Age	Per Lot	1	\$ 344.21	\$ 354.54	Y	\$ 400.62	January 1, 2025	\$ 10.33	3%
Youth or Baby Care and Maintenance Charge	Per Lot	1	\$ 229.47	\$ 236.36	Y	\$ 267.08	January 1, 2025	\$ 6.88	3%
Non-Resident									
Single Grave Land Charge	Per Lot		\$ 1,493.79	\$ 1,568.48	Y	\$ 1,772.39	January 1, 2025	\$ 74.69	5%
Single Grave Care and Maintenance Charge	Per Lot		\$ 1,009.85	\$ 1,060.34	Y	\$ 1,198.18	January 1, 2025	\$ 50.49	5%
Single Cremation Land Charge	Per Lot	2	\$ 757.40	\$ 795.27	Y	\$ 898.65	January 1, 2025	\$ 37.87	5%
Single Cremation Care and Maintenance Charge	Per Lot	2	\$ 504.92	\$ 530.17	Y	\$ 599.09	January 1, 2025	\$ 25.25	5%
Youth or Baby (3.5' x 5') Under 10 Years of Age	Per Lot		\$ 784.35	\$ 823.57	Y	\$ 930.63	January 1, 2025	\$ 39.22	5%
Youth or Baby Care and Maintenance Charge	Per Lot		\$ 523.45	\$ 549.62	Y	\$ 621.07	January 1, 2025	\$ 26.17	5%
B. SALE OF COLUMBARIUM NICHE									
Resident									
Columbarium Niche Rows A & F	Per Niche	3	1,230.91	\$ 1,292.45	Y	\$ 1,460.47	January 1, 2025	\$ 61.55	5%
Columbarium Niche Rows B & E	Per Niche	3	1,325.59	\$ 1,391.87	Y	\$ 1,572.82	January 1, 2025	\$ 66.28	5%
Columbarium Niche Rows C & D	Per Niche	3	1,420.28	\$ 1,491.29	Y	\$ 1,685.16	January 1, 2025	\$ 71.01	5%
Columbarium Care and Maintenance Rows A & F	Per Niche	3	217.22	\$ 228.08	Y	\$ 257.73	January 1, 2025	\$ 10.86	5%
Columbarium Care and Maintenance Rows B & E	Per Niche	3	233.93	\$ 245.62	Y	\$ 277.56	January 1, 2025	\$ 11.70	5%
Columbarium Care and Maintenance Rows C & D	Per Niche	3	250.64	\$ 263.17	Y	\$ 297.38	January 1, 2025	\$ 12.53	5%
Non-Resident									
Columbarium Niche Rows A & F	Per Niche	3	1,854.83	\$ 1,947.58	Y	\$ 2,200.76	January 1, 2025	\$ 92.74	5%
Columbarium Niche Rows B & E	Per Niche	3	1,957.89	\$ 2,055.78	Y	\$ 2,323.03	January 1, 2025	\$ 97.89	5%
Columbarium Niche Rows C & D	Per Niche	3	2,060.93	\$ 2,163.97	Y	\$ 2,445.29	January 1, 2025	\$ 103.05	5%
Columbarium Care and Maintenance Rows A & F	Per Niche	3	327.32	\$ 343.69	Y	\$ 388.37	January 1, 2025	\$ 16.37	5%
Columbarium Care and Maintenance Rows B & E	Per Niche	3	345.50	\$ 362.78	Y	\$ 409.94	January 1, 2025	\$ 17.28	5%
Columbarium Care and Maintenance Rows C & D	Per Niche	3	363.69	\$ 381.88	Y	\$ 431.52	January 1, 2025	\$ 18.18	5%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
C. INTERMENTS:									
Resident									
Adult	Per Burial		\$ 1,016.24	\$ 1,046.72	Y	\$ 1,182.80	January 1, 2025	\$ 30.49	3%
Adult (Winter Rates December 15 - March 15 Annually)	Per Burial		\$ 1,202.00	\$ 1,238.06	Y	\$ 1,399.01	January 1, 2025	\$ 36.06	3%
Child (1 - 16 years)	Per Burial		\$ 682.95	\$ 703.44	Y	\$ 794.89	January 1, 2025	\$ 20.49	3%
Stillborn or Infant (Under 1 Year) No Vault	Per Burial		\$ 429.44	\$ 442.32	Y	\$ 499.83	January 1, 2025	\$ 12.88	3%
Stillborn or Infant (under 1 year) With Vault	Per Burial		\$ 519.05	\$ 534.62	Y	\$ 604.12	January 1, 2025	\$ 15.57	3%
Cremated Remains (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 491.73	\$ 506.48	Y	\$ 572.32	January 1, 2025	\$ 14.75	3%
Cremated Remains (Winter Rates December 15 - March 15 Annually) (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 592.26	\$ 610.03	Y	\$ 689.33	January 1, 2025	\$ 17.77	3%
Non-Resident									
Adult	Per Burial		\$ 1,382.38	\$ 1,451.50	Y	\$ 1,640.19	January 1, 2025	\$ 69.12	5%
Adult (Winter Rates December 15 - March 15 Annually)	Per Burial		\$ 1,635.77	\$ 1,717.56	Y	\$ 1,940.85	January 1, 2025	\$ 81.79	5%
Child (1 - 16 years)	Per Burial		\$ 929.42	\$ 975.89	Y	\$ 1,102.75	January 1, 2025	\$ 46.47	5%
Stillborn or Infant (Under 1 Year) No Vault	Per Burial		\$ 584.42	\$ 613.64	Y	\$ 693.41	January 1, 2025	\$ 29.22	5%
Stillborn or Infant (under 1 year) With Vault	Per Burial		\$ 706.36	\$ 741.67	Y	\$ 838.09	January 1, 2025	\$ 35.32	5%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
C. INTERMENTS (continued):									
Cremated Remains (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 656.85	\$ 676.56	Y	\$ 764.51	January 1, 2025	\$ 19.71	3%
Cremated Remains (Winter Rates December 15 - March 15 Annually) (Including Opening & Closing of Columbarium Niche)	Per Burial		\$ 790.64	\$ 814.36	Y	\$ 920.22	January 1, 2025	\$ 23.72	3%
D. EXTRA CHARGES									
Interment of Regular Burials									
Late Arrivals (After 3:00 - Weekdays)	Per Burial		\$ 458.95	\$ 472.71	Y	\$ 534.17	January 1, 2025	\$ 13.77	3%
Saturday Morning (Arriving Before 12 Noon)	Per Burial		\$ 458.95	\$ 472.71	Y	\$ 534.17	January 1, 2025	\$ 13.77	3%
Saturday Afternoon (Arriving After 12 Noon)	Per Burial		\$ 775.84	\$ 799.11	Y	\$ 903.00	January 1, 2025	\$ 23.28	3%
Sundays or Holidays	Per Burial		\$ 775.84	\$ 799.11	Y	\$ 903.00	January 1, 2025	\$ 23.28	3%
Non-Resident Interred in Resident Grave (Apply to New Purchased Lots)	Per Burial		\$ 921.92	\$ 949.58	Y	\$ 1,073.03	January 1, 2025	\$ 27.66	3%
Interment of Cremated Remains									
Late Arrivals (After 3:00 - Weekdays)	Per Burial/Niche		\$ 302.69	\$ 311.77	Y	\$ 352.30	January 1, 2025	\$ 9.08	3%
Saturday Morning (Arriving Before 12 Noon)	Per Burial/Niche		\$ 349.67	\$ 360.16	Y	\$ 406.98	January 1, 2025	\$ 10.49	3%
Saturday Afternoon (Arriving After 12 Noon)	Per Burial/Niche		\$ 446.93	\$ 460.33	Y	\$ 520.18	January 1, 2025	\$ 13.41	3%
Sundays or Holidays	Per Burial/Niche		\$ 446.93	\$ 460.33	Y	\$ 520.18	January 1, 2025	\$ 13.41	3%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
E. DISINTERMENTS									
Disinterment Fees for Opening and Closing only	Per Opening/Closing	Additional services are provided by third parties (funeral homes, transfer services, medical officer, etc.)	\$ 2,185.45	\$ 2,251.02	Y	\$ 2,543.65	January 1, 2025	\$ 65.56	3%

F. FOUNDATION, MARKER, BRONZE WREATH & CORNER STONE SETTING:

Markers	Per Marker		\$ 149.89	\$ 154.39	Y	\$ 174.46	January 1, 2025	\$ 4.50	3%
Foundations	Per Cubic Foot (Minimum \$300.00)		\$ 55.69	\$ 57.36	Y	\$ 64.82	January 1, 2025	\$ 1.67	3%
Corner Stones	Set of Four Installed		\$ 218.55	\$ 225.10	Y	\$ 254.36	January 1, 2025	\$ 6.56	3%
Bronze Wreath for Columbarium Niche (Must be Purchased Through the Township of Wainfleet)	Per Wreath		\$ 731.30	\$ 753.24	Y	\$ 851.16	January 1, 2025	\$ 21.94	3%

G. REMOVAL/RELOCATING OF FOUNDATION, MARKERS, & CORNER STONES

Removal of Existing Flat Markers	Per Marker		\$ 84.71	\$ 87.25	Y	\$ 98.59	January 1, 2025	\$ 2.54	3%
Removal of Corner Stones	Per Cornerstone		\$ 43.71	\$ 45.02	Y	\$ 50.87	January 1, 2025	\$ 1.31	3%
Relocation of Corner Stones	Per Cornerstone		\$ 43.71	\$ 45.02	Y	\$ 50.87	January 1, 2025	\$ 1.31	3%
Removal of Existing Foundations									
Existing foundation < 36" by 14"	Per Foundation		\$ 203.07	\$ 209.16	Y	\$ 236.36	January 1, 2025	\$ 6.09	3%
Existing foundation >= 36" by 14"	Per Foundation		\$ 266.90	\$ 274.91	Y	\$ 310.64	January 1, 2025	\$ 8.01	3%

CEMETERY FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
H. CONTRIBUTION TO CARE AND MAINTENANCE FUNDS FOR MONUMENTS									
Flat Marker (Under 173 Sq Inches)	Per Marker		No Charge					N/A	N/A
Flat Marker (Over 173 Sq Inches)	Per Marker		\$ 100.00	\$ 100.00	Y	\$ 113.00	January 1, 2025	\$ -	0%
Upright Marker Measuring 4 (Four) Feet in Height & Length or Under (Including Base)	Per Marker		\$ 200.00	\$ 200.00	Y	\$ 226.00	January 1, 2025	\$ -	0%
Upright Marker Measuring Over 4 (Four) Feet in Either Height & Length (Including Base)	Per Marker		\$ 400.00	\$ 400.00	Y	\$ 452.00	January 1, 2025	\$ -	0%

I. ARCHAEOLOGICAL ASSESSMENT FEES

Adult					N/A				
Adult (Winter Rates December 15 - March 15 Annually)					N/A				
Cremation Lot					N/A				
Cremation Lot (Winter Rates December 15 - March 15 Annually)					N/A				

J. MISCELLANEOUS

Transfer of Interment Rights	Per Transfer		\$ 136.59	\$ 140.69	Y	\$ 158.98	January 1, 2025	\$ 4.10	3%
Duplicate Certificate	Per Certificate		\$ 32.78	\$ 33.77	Y	\$ 38.15	January 1, 2025	\$ 0.98	3%
Genealogical Search Requests	Per Record/Name		\$ 32.78	\$ 33.77	Y	\$ 38.15	January 1, 2025	\$ 0.98	3%
Return Sales of Plot- Administration Fee			\$ 109.27	\$ 112.55	Y	\$ 127.18	January 1, 2025	\$ 3.28	3%

NOTES:

- 30 (Thirty) year provision (persons who have resided in Wainfleet for over 30 years are eligible for the resident rate - a signed letter of confirmation submitted to the Township is required).
- Size of new cremation plots are 2 feet x 3 feet each
- 2 (Two) urns are allowed in each columbarium niche (totalling the maximum size of 10" x 10" x 10")

DRAINAGE

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. APPORTIONMENT									
Drainage Apportionment Section 65(2) (Per Property/Drain)	Per Parcel		\$ 109.00	\$ 112.00	N	\$ 112.00	January 1, 2025	\$ 3.00	3%
Drainage Apportionment Section 65 (2) (Multiple Property/Drain)	Per Parcel		\$ 109.00	\$ 112.00	N	\$ 112.00	January 1, 2025	\$ 3.00	3%
Drainage Apportionment - Section 65 (1) by Engineer (Per Property/Drain)	Per Parcel		Actual Costs				January 1, 2025	Varies	Varies
B. CULVERTS AND FARM CROSSINGS									
Inspection and Documentation of Existing, Non-Report Farm Crossings and Culverts	Per Request		No Charge					N/A	N/A
Providing Specifications and Inspection of New Farm Crossings and Culverts on a Municipal Drain (When Landowner Does Work) .	Per Request		No Charge					N/A	N/A
Providing Specifications, Installation and Inspection of New Farm Crossings and Culverts on a Municipal Drain (Township Does Work).	Per Request		Actual Costs					Varies	Varies
Temporary Culvert Agreements	Per Agreement		\$ 384.00	\$ 396.00	N	\$ 396.00	January 1, 2025	\$ 12.00	3%
C. OTHER RATES									
Drainage Lawyer Certificate	Flat Fee		\$ 27.00	\$ 28.00	N	\$ 28.00	January 1, 2025	\$ 1.00	4%
Formulation of a Mutual Agreement Drain as Per the Drainage Act	Per Agreement		\$ 218.00	\$ 225.00	N	\$ 225.00	January 1, 2025	\$ 7.00	3%
Billing/Maintenance Fee	Per Property		\$ 5.40	\$ 5.60	N	\$ 5.60	January 1, 2025	\$ 0.20	4%

PLANNING APPLICATION FEES

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. OFFICIAL PLAN AMENDMENTS									
Amendment to the Official Plan	Per Application	Fee and/or all charges incurred by (unless stated below) the Municipality from its Consultants.	\$ 4,841.00	\$ 4,986.00	N	\$ 4,986.00	January 1, 2025	\$ 145.00	3%
Aggregate Resource-Quarry/Pit Establishment or Expansion	Per Application		\$ 63,654.00	\$ 65,564.00	N	\$ 65,564.00	January 1, 2025	\$ 1,910.00	3%
Adjournment of an Official Plan Amendment (Applicable as determined by Council)	Per Request		\$ 361.00	\$ 372.00	N	\$ 372.00	January 1, 2025	\$ 11.00	3%
B. ZONING BYLAW AMENDMENTS									
Zoning Bylaw	Per Application	Fee and/or all charges incurred by (unless stated below) the Municipality from its Consultants.	\$ 4,326.00	\$ 4,456.00	N	\$ 4,456.00	January 1, 2025	\$ 130.00	3%
Removal of Holding Symbol	Per Application		\$ 721.00	\$ 743.00	N	\$ 743.00	January 1, 2025	\$ 22.00	3%
Temporary Use Bylaw (includes preparation of agreement)	Per Application		\$ 4,326.00	\$ 4,456.00	N	\$ 4,456.00	January 1, 2025	\$ 130.00	3%
Extension of a Temporary Use Agreement	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Adjournment (Applicable as Determined by Council)	Per Request		\$ 361.00	\$ 372.00	N	\$ 372.00	January 1, 2025	\$ 11.00	3%
APO Zoning Bylaw (Condition of Consent)	Per Application		\$ 2,900.00	\$ 2,987.00	N	\$ 2,987.00	January 1, 2025	\$ 87.00	3%
C. COMMITTEE OF ADJUSTMENT/MINOR VARIANCES & CONSENTS									
Minor Variances	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 1,303.00	\$ 1,342.00	N	\$ 1,342.00	January 1, 2025	\$ 39.00	3%
Adjournment (Applicable if Requested by the Applicant)	Per Request		\$ 309.00	\$ 318.00	N	\$ 318.00	January 1, 2025	\$ 9.00	3%
New Lot Creation	Per Lot		\$ 1,833.00	\$ 1,888.00	N	\$ 1,888.00	January 1, 2025	\$ 55.00	3%
Right-of-Way and/or Easement and Boundary Adjustments	Per Lot		\$ 1,303.00	\$ 1,342.00	N	\$ 1,342.00	January 1, 2025	\$ 39.00	3%
Final Certification	Per Lot		\$ 237.00	\$ 244.00	N	\$ 244.00	January 1, 2025	\$ 7.00	3%
Changes to Conditions (Includes Administration and Mailing Fees Required to Process Requests for Change in Conditions, Under Section 53(23) of the Planning Act.)	Per Request		\$ 592.00	\$ 610.00	N	\$ 610.00	January 1, 2025	\$ 18.00	3%
Validation of Title/ Validation Order Bylaw	Per Application		\$ 953.00	\$ 982.00	N	\$ 982.00	January 1, 2025	\$ 29.00	3%
Certificate of Cancellation	Per Request		\$ -	\$ 244.00	N	\$ 244.00	January 1, 2025	New	New

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
D. DEVELOPMENT AGREEMENTS									
Agreement Preparation	Per Agreement	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 2,575.00	\$ 2,652.00	N	\$ 2,652.00	January 1, 2025	\$ 77.00	3%
Agreement Amendment	Per Agreement		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Release or Partial Release Agreement	Per Agreement		\$ 592.00	\$ 610.00	N	\$ 610.00	January 1, 2025	\$ 18.00	3%
Agreement as a Condition of Consent	Per Agreement		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
E. SITE PLAN CONTROL APPROVAL									
Site Plan Control Agreement		Fee and/or all charges incurred by the Municipality from its Consultants.							
Level 1	Per Application		\$ 4,120.00	\$ 4,244.00	N	\$ 4,244.00	January 1, 2025	\$ 124.00	3%
Level 2	Per Application		\$ 2,266.00	\$ 2,334.00	N	\$ 2,334.00	January 1, 2025	\$ 68.00	3%
Level 3	Per Application		\$ 1,133.00	\$ 1,167.00	N	\$ 1,167.00	January 1, 2025	\$ 34.00	3%
Site Plan Agreement Amendment									
Level 1	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Level 2 and 3	Per Application		\$ 567.00	\$ 584.00	N	\$ 584.00	January 1, 2025	\$ 17.00	3%
Discharge of Site Plan Agreement	Per Application	\$ 412.00	\$ 424.00	N	\$ 424.00	January 1, 2025	\$ 12.00	3%	
F. PLAN OF SUBDIVISION/CONDOMINIUM									
Draft Plan of Subdivision/Condominium	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants. Added to the cost is any required peer reviews.	\$ 7,210.00	\$ 7,426.00	N	\$ 7,250.00	January 1, 2025	\$ 216.00	3%
Modification to Draft Approval	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 1,854.00	\$ 1,910.00	N	\$ 1,910.00	January 1, 2025	\$ 56.00	3%
Extension to Draft Approval	Per Application		\$ 1,030.00	\$ 1,061.00	N	\$ 1,061.00	January 1, 2025	\$ 31.00	3%
Subdivision or Condominium Agreement	Per Application		\$ 3,811.00	\$ 3,925.00	N	\$ 3,925.00	January 1, 2025	\$ 114.00	3%
Discharge of Subdivision or Condominium Agreement	Per Application		\$ 592.00	\$ 610.00	N	\$ 610.00	January 1, 2025	\$ 18.00	3%
Agreement Amendment	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%
Condominium Conversion	Per Application		\$ 7,210.00	\$ 7,426.00	N	\$ 7,426.00	January 1, 2025	\$ 216.00	3%

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
Final Approval	Per Application	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 1,854.00	\$ 2,210.00	N	\$ 2,210.00	January 1, 2025	\$ 356.00	19%
Remove Part Lot Control	Per Application		\$ 1,236.00	\$ 1,273.00	N	\$ 1,273.00	January 1, 2025	\$ 37.00	3%

G. COMBINED APPLICATIONS

Official Plan and Zoning Bylaw Amendments	Per Application	Fee and/or all charges incurred by the Municipality from	\$ 8,755.00	\$ 9,018.00	N	\$ 9,018.00	January 1, 2025	\$ 263.00	3%
Consent and Minor Variance	Per Application		\$ 2,884.00	\$ 2,971.00	N	\$ 2,971.00	January 1, 2025	\$ 87.00	3%

H. PRE-CONSULTATION FEES (INCLUDE PRE-SUBMISSION REVIEW) *Not Credited to Application Fee. Non-Refundable.

Committee of Adjustment: Minor Variance/ Consent Applications, Level 3 Site Plan Control	Per Application		\$ 258.00	\$ 266.00	N	\$ 266.00	January 1, 2025	\$ 8.00	3%
Minor Zoning Bylaw Amendments and Level 2 Site Plan Control	Per Application		\$ 515.00	\$ 530.00	N	\$ 530.00	January 1, 2025	\$ 15.00	3%
Major Zoning Bylaw Amendments, Level 1 Site Plan Control, Official Plan Amendments, Subdivision/ Condominium Applications	Per Application		\$ 773.00	\$ 796.00	N	\$ 796.00	January 1, 2025	\$ 23.00	3%
Second and Subsequent Submissions (1 Year + Inactive or Significant Changes to Original Submission Requires Resubmission)	Per Application		\$ 515.00	\$ 530.00	N	\$ 530.00	January 1, 2025	\$ 15.00	3%

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
I. MISCELLANEOUS FEES									
Permitted Use Letter (Liquor License Clearance, Other)	Per Letter	Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 82.00	\$ 84.00	N	\$ 84.00	January 1, 2025	\$ 2.00	2%
Compliance Letter (Zoning, Subdivision, Site Plan)	Per Letter		\$ 206.00	\$ 212.00	N	\$ 212.00	January 1, 2025	\$ 6.00	3%
Copy of Official Plan									
a. Electronic Copy on a USB	Per Copy	Administration Fee and Cost of USB	\$ 26.00	\$ 27.00	N	\$ 27.00	January 1, 2025	\$ 1.00	4%
b. Paper Copy	Per Copy	Administration Fee and Cost of Printing	\$ 72.00	\$ 74.00	N	\$ 74.00	January 1, 2025	\$ 2.00	3%
Copy of Zoning Bylaw									
a. Electronic Copy on a USB	Per Copy	Administration Fee and Cost of USB	\$ 26.00	\$ 27.00	N	\$ 27.00	January 1, 2025	\$ 1.00	4%
b. Paper Copy	Per Copy	Administration Fee and Cost of Printing	\$ 52.00	\$ 54.00	N	\$ 54.00	January 1, 2025	\$ 2.00	4%
Appeal to Ontario Municipal Board Subpoena									
a. First Day	Per Day	1 Fee and/or all charges incurred by the Municipality from its Consultants.	\$ 927.00	\$ 955.00	N	\$ 955.00	January 1, 2025	\$ 28.00	3%
b. Second and each day thereafter	Per Day		\$ 464.00	\$ 478.00	N	\$ 478.00	January 1, 2025	\$ 14.00	3%
Deeming Bylaw	Per By-law	Fee and/or all charges incurred by the Municipality from its Consultants	\$ 577.00	\$ 594.00	N	\$ 594.00	January 1, 2025	\$ 17.00	3%
Encroachment Consent Letter	Per Letter			\$ 150.00		\$ 150.00	January 1, 2025	New	New
Encroachment Agreement	Per Agreement			\$ 500.00		\$ 500.00	January 1, 2025	New	New
Request to Lift 1 Foot (0.3m) Reserve	Per Request			\$ 250.00	N	\$ 250.00	January 1, 2025	New	New
Telecommunications Tower Consultation	Per Request			\$ 1,200.00	N	\$ 1,200.00	January 1, 2025	New	New
Telecommunications Tower Extension of Municipal Concurrence	Per Request			\$ 200.00	N	\$ 200.00	January 1, 2025	New	New
Special Events/Filming Permit	Per Request			\$ 500.00	N	\$ 500.00	January 1, 2025	New	New

NOTE 1 - Where a decision on a planning application is appealed to the Ontario Land Tribunal the Township will require payment by the applicant of all charges incurred by the Township and its Consultants. To secure such charges, the Township will require an initial deposit of \$8,000, such amount to be increased by the Township in the event the nature of the application indicates the initial deposit may be inadequate to totally defray the costs incurred. Any deposit monies not required to pay municipal or consultant's costs incurred by the Township shall be refunded.

PLANNING APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
J. CONSULTING SERVICES									
Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township				January 1, 2025	Varies	Varies

K.
1. Additional fees may be charged by the Region of Niagara and the Niagara Peninsula Conservation Authority. Applicants should always confirm fees with the appropriate agency.
2. Be advised that the Planning Act requires Notice of Public Hearing be given no later than twenty (20) days before a scheduled public meeting for Official Plan and Zoning Bylaw Amendments, fourteen (14) days for Consent Applications and ten (10) days for Minor Variance applications. In order to allow sufficient review time for an application, all applications should be submitted at least fourteen (14) days before the last day for giving Notice of Public Hearing under the Planning Act.
3. If an application is withdrawn before circulation to commenting agencies, ninety (90) percent of the fee less any consultant costs will be refunded; if withdrawn after circulation, but before notice of public meeting is given, fifty (50) percent of the fee less any consultant costs will be refunded and if withdrawn before any reports are prepared, twenty-five (25) percent of the fee less any consultant costs will be refunded.
4. Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

PRIVATE ON-SITE SEWAGE SYSTEMS

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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A. SEWAGE SYSTEM APPLICATIONS

New System	Per Application		\$ 1,274.00	\$ 1,312.00	N	\$ 1,312.00	January 1, 2025	\$ 38.00	3%
Holding Tank	Per Application		\$ 1,274.00	\$ 1,312.00	N	\$ 1,312.00	January 1, 2025	\$ 38.00	3%
Replacement Tank Only	Per Application		\$ 728.00	\$ 750.00	N	\$ 750.00	January 1, 2025	\$ 22.00	3%
Leaching Bed Repair Only	Per Application		\$ 698.00	\$ 719.00	N	\$ 719.00	January 1, 2025	\$ 21.00	3%
Other Minor Repair Not Listed Above (e.g. Baffles, Inlet, Outlet, Etc.)			\$ 365.00	\$ 376.00	N	\$ 376.00	January 1, 2025	\$ 11.00	3%

B. PLANNING ACT APPLICATION SEPTIC REVIEW FEES

Consent Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Minor Variance Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Site Plan Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Zoning By-law Amendment Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Official Plan Amendment Applications	Per Application	1	\$ -	\$ 132.00	N	\$ 132.00	January 1, 2025	New	New
Plan of Subdivision/Condominium Applications	Per Application	1	\$ -	\$ 750.00	N	\$ 750.00	January 1, 2025	New	New

NOTE 1 The above fees apply only to those lots serviced by private sewage systems

C. SPECIAL REQUESTS, MISC

Preliminary Site Inspections	Per Inspection	Related to proposed lot development where no other application has been made.	\$ 382.00	\$ 393.00	N	\$ 393.00	January 1, 2025	\$ 11.00	3%
File Searches	Per Half Hour or Part Thereof	Includes up to 10 pages of letter size copies or scan files	\$ 33.00	\$ 43.00	N	\$ 43.00	January 1, 2025	\$ 10.00	30%
Additional Letter Size Copies or Scan Files Not Cover in File Searches Above	Per Page		\$ 0.60	\$ 0.60	N	\$ 0.60	January 1, 2025	\$ -	0%

PRIVATE ON-SITE SEWAGE SYSTEMS (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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D. REFUND OF PERMIT FEES

	Refund Amount
1. Where only administrative functions have been completed (application received and cost analysis complete)	70%
2. Where administrative, initial site visit and/or plans review have been started, but permit has not been issued	60%
3. Where the permit has been issued and no field inspections have been performed subsequent to permit issuance	40%
5. No fees shall be refunded after twelve (12) months from the date the permit was approved for issue.	

E. CONSULTING SERVICES

Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township	January 1, 2025	Varies	Varies
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BUILDING PERMIT APPLICATION FEES

Note: Permit fees for construction of Buildings and structures, listed by classification of major occupancy, are calculated on the basis of the Gross Floor Area of the Building in square meters (square feet is provided for information only), multiplied by the corresponding figure shown below for each occupancy classification or class of permit unless shown Otherwise.

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
Permit Fee (Minimum of \$242 Shall Apply Unless Otherwise Indicated)	Per Permit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
A. NEW CONSTRUCTION & ADDITIONS									
1 Assembly Occupancies - Group A									
School, Church, Restaurant, Theatre, Educational or Recreational Facility, and All Other Group A Buildings and Similar Occupancies	Per m ²		\$ 20.19	\$ 20.79	N	\$ 20.79	January 1, 2025	\$ 0.61	3%
2 Institutional Occupancies - Group B									
Hospital, Nursing Home, Reformatory, Prison and All Other Group B Buildings and Similar Occupancies	Per m ²		\$ 22.19	\$ 22.86	N	\$ 22.86	January 1, 2025	\$ 0.67	3%
3 Residential Occupancies - Group C									
a. Single Family Dwelling, Semi-Detached Dwelling & Duplex Dwelling, Multiple Unit Dwelling, Apartment Dwelling, Townhouse Dwelling, Hotels, Motels, Other Residential Buildings or Parts Thereof	Per m ²		\$ 16.32	\$ 16.81	N	\$ 16.81	January 1, 2025	\$ 0.49	3%
b. Residential Additions Other Than as Noted in Section 7 (d) Below.	Per m ²		\$ 16.32	\$ 16.81	N	\$ 16.81	January 1, 2025	\$ 0.49	3%
4 Business/Personal Services Occupancies - Group D									
Office, Bank, Medical Office/Clinic, Fire Hall and Similar Occupancies	Per m ²		\$ 18.47	\$ 19.02	N	\$ 19.02	January 1, 2025	\$ 0.55	3%

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. NEW CONSTRUCTION & ADDITIONS (continued)									
5 Mercantile Occupancies - Group E									
Store, Shopping Mall/Plaza, Shop, Market, Retail Outlet and Similar Occupancies	Per m ²		\$ 16.95	\$ 17.46	N	\$ 17.46	January 1, 2025	\$ 0.51	3%
6 Industrial Occupancies - Group F									
Industrial Mall/Plaza/Garage, Plant, Factory, Warehouse, Manufacturing Building and Similar Occupancies.	Per m ²		\$ 11.97	\$ 16.76	N	\$ 16.76	January 1, 2025	\$ 4.79	40%
7 Special Occupancies/Categories									
a. Farm Buildings									
i. New Farm Buildings (Except as Noted in ii.)	Per m ²		\$ 2.58	\$ 2.58	N	\$ 2.58	January 1, 2025	\$ -	0%
ii. Additions or Alterations for Farm Buildings	Per m ²		\$ 2.58	\$ 2.58	N	\$ 2.58	January 1, 2025	\$ -	0%
iii. New Silos and Grain Bins	Per Building		\$ 300.96	\$ 300.96	N	\$ 300.96	January 1, 2025	\$ -	0%
iv. Greenhouses									
Per farm Greenhouse up to 463 m2 Gross Floor Area	Per m ²		\$ 2.58	\$ 2.58	N	\$ 2.58	January 1, 2025	\$ -	0%
Additional (m2) Charge per Farm Greenhouse with Gross Floor Area Exceeding 463 m2	Per m ²		\$ 1.49	\$ 1.49	N	\$ 1.49	January 1, 2025	\$ -	0%
b. Tents									
i) Not exceeding 225 sq m in aggregate area	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
ii) Exceeding 225 sq m in aggregate area.	Per Unit		\$ 300.00	\$ 300.00	N	\$ 300.00	January 1, 2025	\$ -	0%
c. Park Model Trailer/Mobile Home and Similar Buildings	Per Unit		\$ 309.00	\$ 395.00	N	\$ 395.00	January 1, 2025	\$ 86.00	28%
d. Park Model Trailer/Mobile Home (Foundation Only)	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
e. Portable Classrooms	Per Unit		\$ -	\$ 395.00	N	\$ 395.00	January 1, 2025	New	New

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. NEW CONSTRUCTION & ADDITIONS (continued)									
f. Accessory Buildings/Structures: Garage/Carport, Deck/Porch/Patio, Sunroom/Solarium, Shed or Other Accessory Building	Per m ²		\$ 6.40	\$ 7.00	N	\$ 7.00	January 1, 2025	\$ 0.60	9%
g. Communication Tower, Retaining Wall, Pedestrian Bridge, Wind Turbine, Crane Runway and Similar Buildings/Structures	For each \$1,000 of estimated value of construction with a minimum of \$511		\$ 18.07	\$ 18.61	N	\$ 18.61	January 1, 2025	\$ 0.54	3%
B. ALTERATIONS & REPAIRS:									
1 Interior Alterations/Repairs/Tenant Improvements									
a. Assembly Occupancies	Per m ²		\$ 6.03	\$ 10.40	N	\$ 10.40	January 1, 2025	\$ 4.37	73%
b. Institutional, Business/Personal Service and Mercantile Occupancies	Per m ²		\$ 6.83	\$ 11.43	N	\$ 11.43	January 1, 2025	\$ 4.60	67%
c. Residential Occupancies(including finished basements)	Per m ²		\$ 6.99	\$ 8.40	N	\$ 8.40	January 1, 2025	\$ 1.41	20%
d. Business/Personal Service Occupancies	Per m ²		\$ 5.69	\$ 9.51	N	\$ 9.51	January 1, 2025	\$ 3.83	67%
e. Mercantile Occupancies	Per m ²		\$ 4.97	\$ 8.73	N	\$ 8.73	January 1, 2025	\$ 3.77	76%
f. Industrial Occupancies	Per m ²		\$ 3.69	\$ 8.38	N	\$ 8.38	January 1, 2025	\$ 4.69	127%
2 Alter/replace Roof Structure	Per m ²		\$ 3.08	\$ 3.17	N	\$ 3.17	January 1, 2025	\$ 0.09	3%
3 Hot Surface Applications	Per m ²		\$ 3.08	\$ 3.17	N	\$ 3.17	January 1, 2025	\$ 0.09	3%
4 Fireplace, Woodstove, Insert, Chimney, or Similar	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
B. ALTERATIONS & REPAIRS:									
5 Construction of Barrier Free Accessibility Facilities for Existing Dwellings	Per m ²		\$ 6.04	\$ 6.04	N	\$ 6.04	January 1, 2025	\$ -	0%
6 New Foundation (Dwelling)	Per m ²		\$ 4.45	\$ 4.58	N	\$ 4.58	January 1, 2025	\$ 0.13	3%
C. DEMOLITION:									
1 Buildings/Structures up to and Including 100 m ² in Building Area	Per Building or Structure		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
2 Buildings/Structures Greater Than 100 m ² in Building Area	Per 100 m ² in Building Area or Part Thereof		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
D. MISCELLANEOUS:									
1 Permit For Partial Occupancy of a Building Prior to Being Fully Completed (Does Not Apply to Single Family Dwellings)	Per Suite/Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
2 Permit for the Change of Use of a Building or Part Thereof (no Construction Required)	Per Suite/Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
3 Transfer of a Permit to a New Owner	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
4 Request for Deferral of Permit Revocation	Per Unit		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
5 Permit to Move a Building/Structure	Per Building/Structure		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
6 Conditional Permit	Per Unit		\$ 984.12	\$ 1,013.65	N	\$ 1,013.65	January 1, 2025	\$ 29.52	3%
7 Non-Routine Inspections or Special Inspections	Per Hour, Min 1.5 hours		\$ 84.87	\$ 87.42	N	\$ 87.42	January 1, 2025	\$ 2.55	3%
8 Additional Plans Examination Fee (Once Permit is Issued)	Per Hour, Min 1.5 hours		\$ 84.87	\$ 87.42	N	\$ 87.42	January 1, 2025	\$ 2.55	3%
9 Re-Inspection Fee (Due to Improper Work, Not Ready or Similar) Flat Fee	Per Hour, Min 1.5 hours		\$ 84.87	\$ 87.42	N	\$ 87.42	January 1, 2025	\$ 2.55	3%
10 Request of a Limiting Distance Agreement	Per Agreement		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
11 Lot Grading Fee (for any permit on a property less than 1 hectare)	Per Application		\$ 299.75	\$ 350.00	N	\$ 350.00	January 1, 2025	\$ 50.25	17%
12 Compliance Letter (Building Permits and Orders)	Per Unit		\$ 120.00	\$ 120.00	N	\$ 120.00	January 1, 2025	\$ -	0%
13 Discharge of an Order Registered in the Land Registry Office (Includes original registration of Order)	Per Order		Actual Costs				January 1, 2025	Varies	Varies

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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E. PARTIAL PERMIT/STAGED CONSTRUCTION:

1 Building Foundation - Complete to Grade Level (Plus Plumbing)				15% of applicable class above					
2 Building Shell				75% of applicable class above					
3 Building Completion				10% of applicable class above					

F. PLUMBING

For Plumbing Work Not Included in Any of the Above Classes of Permit	First Six (6) Fixtures		\$ 242.00	\$ 242.00	N	\$ 242.00	January 1, 2025	\$ -	0%
For Plumbing Work Not Included in Any of the Above Classes of Permit	Per Additional Fixture		\$ 11.77	\$ 12.13	N	\$ 12.13	January 1, 2025	\$ 0.35	3%
Storm Building Sewer	First 15m		\$ 103.00	\$ 106.09	N	\$ 106.09	January 1, 2025	\$ 3.09	3%
Sanitary Building Sewer	First 15m		\$ 103.00	\$ 106.09	N	\$ 106.09	January 1, 2025	\$ 3.09	3%
Waterline/Service	First 15m		\$ 103.00	\$ 106.09	N	\$ 106.09	January 1, 2025	\$ 3.09	3%
Sewer & Water Main	Over 15m+ Per m		\$ 3.09	\$ 3.18	N	\$ 3.18	January 1, 2025	\$ 0.09	3%

G. REFUND OF PERMIT FEES

	Refund Amount
1 Where only administrative functions have been completed (application received and cost analysis complete)	70%
2 Where administrative, zoning and plans examination functions have been performed	60%
3 Where the permit has been issued and no field inspections have been performed subsequent to permit issuance	40%
4 No fees shall be refunded after twelve (12) months from the date the permit was approved for issue	

BUILDING PERMIT APPLICATION FEES (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
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H. CONSTRUCTION PRIOR TO PERMIT ISSUANCE:

Where Construction Has Commenced Prior to the Issuance of a Permit for Any Class of Permit Described Herein.	Minimum fee per instance.	All applicable permit fees shall be doubled and the minimum permit fee.	\$ 485.00	\$ 500.00	N	\$ 500.00	January 1, 2025	\$ 15.00	3%
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I. EXPLANATORY NOTES

1 m ² is the gross area of all floors at or above grade measured from the outer face of exterior walls, outer limits of other supporting structure, and as noted Otherwise and includes mezzanines, lofts and habitable attics. (Imperial equivalents have been provided for information purposes.)
2 Major occupancy classifications are based on the Ontario Building Code.
3 Plumbing fees are normally included with the permit fees for the applicable class of permit. Fees for plumbing work only are listed in "F" above.
4 If, in the opinion of the Chief Building Official, the construction cannot be categorized or classed as described in the above schedule, the permit fee shall be (\$18.61) for each \$1,000 of estimated value of construction.
5 Moving permit authorizes moving only. A separate permit is required for the foundation and other applicable construction.
6 Notwithstanding the refund provision, no refund shall be made of any amount less than (\$242.00)
7 Permit Fee Increases are indexed based on the Consumer Price Index, Ontario Series, and are adjusted annually on the first of March.

J. DEPOSITS

In addition to fees payable to the above, the following amounts shall be paid at the time of permit issue and shall be held as security by the Township of Wainfleet until completion of the work for which the permit was issued.
a. Residential Accessory Buildings to be removed as a condition of the issuance of the Building permit - \$2,000 The existing structure must be demolished within (60) sixty days of Occupying the new structure.
b. All Other Buildings, including Dwellings and mobile homes, to be removed as a condition of the issuance of the Building permit - \$10,000 The existing structure must be demolished within (60) sixty days of Occupying the new structure.
c. For All Other Building, demolition and private sewage system permits: (i) \$500 deposit for permit fee up to \$500 (ii) \$1000 deposit for permit fee over \$500 (iii) \$2000 deposit, Per Dwelling
The property owner shall be responsible for any damage to municipal property during construction and shall be further responsible to ensure construction is carried out and completed as required by the Ontario Building Code.
The deposit is collected by the Township to provide securities for the completion of all applicable lot grading as per the approved lot grading plan and any potential damage that may occur to municipal property through the course of the permitted construction. Furthermore, the deposit is also held for the assurance that all necessary inspections are completed through the duration of construction and finally to ensure that the permit file can be appropriately closed at the conclusion of the works. An applicant shall be required to submit the applicable deposit(s) as specified above for each permit application submitted. Where the Township incurs costs by the applicant through the course of the construction process these costs shall be deducted from the submitted deposits and upon close of the permit, any deposit funds will be refunded to the applicant.
Any payments outstanding to the Township shall be deducted from the deposit by the Treasurer, Prior to the refund being issued.

BUILDING PERMIT APPLICATION FEES (continued)

J. DEPOSITS

d. Tracking of Construction Debris Deposit
 (i) \$500 for all categories of construction with permit fees exceeding \$1,000
 The property owner shall be responsible for any and all costs for Works required to repair damage to roads or right of way by vehicles going to/from the subject land during the course of erection, alteration, repair or demolition.

e. Damage Deposit
 (i) \$1,200 for all categories of construction with permit fees exceeding \$1,000
 (ii) \$500 for any repair, replacement or installation of a new septic system.

K. PHOTOCOPYING and/or PRINTING

All documents required to be submitted as a condition of the permit application are the responsibility of the applicant. The following fees are required to be paid prior to the issuance of the permit should printing be required due to omission and/or electronic submission.

Description	Unit of Measure	B & W	Colour	HST Applicable (Y/N)
8 1/2" x 11"	Per Page	\$0.30	\$ 0.60	Y
8 1/2" x 14"	Per Page	\$0.38	\$ 0.76	Y
11" x 17"	Per Page	\$0.53	\$ 1.20	Y
Arch A	Per Page	\$1.79	\$ 2.51	Y
Arch B	Per Page	\$2.24	\$ 2.87	Y
Arch C	Per Page	\$2.54	\$ 3.47	Y
Arch D	Per Page	\$5.09	\$ 6.94	Y
Arch E1	Per Page	\$7.49	\$ 10.55	Y
Arch E	Per Page	\$10.79	\$ 14.03	Y

L. CONSULTING SERVICES

Consulting Costs to Review Supporting Technical Studies	Per Study/Document	If a consultant to review technical studies for an application is required, the applicant is responsible for all costs.	Actual Costs, Payable Upon Receipt of an Invoice From the Township	January 1, 2025	Varies	Varies
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BY-LAW ENFORCEMENT

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. BYLAW COMPLIANCE									
Order of Non-compliance	Per Order		\$ 163.91	\$ 168.83	N	\$ 168.83	January 1, 2025	\$ 4.92	3%
Certificate of Compliance	Per Item		\$ 109.27	\$ 112.55	N	\$ 112.55	January 1, 2025	\$ 3.28	3%
Discharge of an Order Registered in the Land Registry Office (Includes Original Registration of Order)	Per Item	Fee and/or all charges incurred by the Municipality from its Solicitor	Actual Costs				January 1, 2025	Varies	Varies
File a Notice of Appeal: AMPS Non-Parking	Per Item		\$ 400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%
Re-inspection Fee (After Two Inspections)	Per Item		\$ 109.27	\$ 112.55	N	\$ 112.55	January 1, 2025	\$ 3.28	3%
Works Undertaken by Township	Per Item		Actual Costs + 20% Admin. Charge				January 1, 2025	Varies	Varies
Works Undertaken by Contractor	Per Item		Actual Costs + 20% Admin. Charge				January 1, 2025	Varies	Varies
Officer Hearing Attendance	Per Hour		\$ 109.27	\$ 112.55	N	\$ 112.55	January 1, 2025	\$ 3.28	3%
B. EXOTIC ANIMAL REGISTRATION AND CARE									
Exotic Animal Bylaw - Impounding	Per Instance		Actual Costs					Varies	Varies
Exotic Animal Bylaw - Care of Impounded or Seized animals	Per Instance		Actual Costs					Varies	Varies
C. MEDICAL MARIHUANA FACILITY LICENSES									
New License Application	Per Licence	By-Law 057-17	\$ 773.00	\$ 800.00	N	\$ 800.00	January 1, 2025	\$ 27.00	3%
Renewal of License Application	Per Licence	By-Law 057-17	\$ 515.00	\$ 530.00	N	\$ 530.00	January 1, 2025	\$ 15.00	3%
Replacement of Lost or Destroyed License	Per Licence	By-Law 057-17	\$ 52.00	\$ 54.00	N	\$ 54.00	January 1, 2025	\$ 2.00	4%
Amendment To License	Per Licence	By-Law 057-17	\$ 103.00	\$ 106.00	N	\$ 106.00	January 1, 2025	\$ 3.00	3%
File a Notice of Appeal	Per Item	By-Law 057-17	\$ 400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%
D. SHORT TERM RENTALS									
New License Application/Renewal	Per STR Unit		\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	January 1, 2025	\$ -	0%
File a Notice of Appeal	Per Item		\$ 400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%
E. ANIMAL CARE AND CONTROL FEES AND CHARGES									
Spayed/Neutered Dog	Per Tag		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
Fertile Dog	Per Tag		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
Voluntary Cat	Per Tag		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
Kennel Licence Fee	Per Kennel		As Established by the Niagara SPCA				January 1, 2025	Varies	Varies
File a Notice of Appeal	Per Item		400.00	\$ 400.00	N	\$ 400.00	January 1, 2025	\$ -	0%

LIBRARY

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
A. PHOTOCOPYING (Black and White)									
8 1/2 " X 11" (One-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.22	\$ 0.22	Y	\$ 0.25	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.18	\$ 0.18	Y	\$ 0.20	January 1, 2025	\$ -	0%
8 1/2 " X 11" (Two-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.22	\$ 0.22	Y	\$ 0.25	January 1, 2025	\$ -	0%
8 1/2 " X 14" (One-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.22	\$ 0.22	Y	\$ 0.25	January 1, 2025	\$ -	0%
8 1/2 " X 14" (Two-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.35	\$ 0.35	Y	\$ 0.40	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
11" x 17" (One-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.40	\$ 0.40	Y	\$ 0.45	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.35	\$ 0.35	Y	\$ 0.40	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.31	\$ 0.31	Y	\$ 0.35	January 1, 2025	\$ -	0%
11" x 17" (Two-Sided)									
Less than 25 Copies	Per Sheet	1	\$ 0.49	\$ 0.49	Y	\$ 0.55	January 1, 2025	\$ -	0%
25 to 99 Copies	Per Sheet	1	\$ 0.44	\$ 0.44	Y	\$ 0.50	January 1, 2025	\$ -	0%
100 or More Copies	Per Sheet	1	\$ 0.35	\$ 0.35	Y	\$ 0.40	January 1, 2025	\$ -	0%

NOTE 1 - Photocopying charges are reduced to .08 per copy if patron supplies their own paper

LIBRARY (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
B. ADDITIONAL FEE-BASED SERVICES									
Laminating									
Credit Card Size	Per Item		\$ 0.58	\$ 0.58	Y	\$ 0.65	January 1, 2025	\$ -	0%
11" x 9"	Per Item		\$ 1.46	\$ 1.46	Y	\$ 1.65	January 1, 2025	\$ -	0%
9' x 14"	Per Item		\$ 1.95	\$ 1.95	Y	\$ 2.20	January 1, 2025	\$ -	0%
Printing									
Black and White	Per Page		\$ 0.27	\$ 0.27	Y	\$ 0.30	January 1, 2025	\$ -	0%
Colour (predominantly text, plus some graphics)	Per Page		\$ 0.58	\$ 0.58	Y	\$ 0.65	January 1, 2025	\$ -	0%
Full Colour - half a page	Per Page		\$ 1.11	\$ 1.11	Y	\$ 1.25	January 1, 2025	\$ -	0%
Full Colour - full page	Per Page		\$ 1.11	\$ 1.11	Y	\$ 1.25	January 1, 2025	\$ -	0%
Facsimiles									
Sending and Receiving			\$2.50 plus applicable long distance charges				January 1, 2025	Varies	Varies

LIBRARY (continued)

Description	Unit of Measure	Notes	2024 Base Fee	2025 Base Fee	HST Applicable (Y/N)	Total 2025 Fee	Effective Date	\$ Change	% Change
C. FACILITY AND EQUIPMENT RENTAL									
Meeting Room									
Non-Profit Groups									
Half - Day Rental (Up to Four Hours)	Per Rental		\$ 18.58	\$ 18.58	Y	\$ 21.00	January 1, 2025	\$ -	0%
Full-Day Rental	Per Day		\$ 27.43	\$ 27.43	Y	\$ 31.00	January 1, 2025	\$ -	0%
All Other Groups									
Half - Day Rental (Up to Four Hours)	Per Rental		\$ 31.86	\$ 31.86	Y	\$ 36.00	January 1, 2025	\$ -	0%
Full-Day Rental	Per Day		\$ 54.87	\$ 54.87	Y	\$ 62.00	January 1, 2025	\$ -	0%
Equipment									
d. LCD Projector	Per Day	2	\$ 47.79	\$ 47.79	Y	\$ 54.00	January 1, 2025	\$ -	0%

NOTE 2: The Library will not be responsible for any loss or damages that may occur through the use of any piece of Library equipment

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

BY-LAW NO. 045-2024

Being a by-law to authorize borrowing from time to time to meet current expenditures during the fiscal year ending December 31, 2025.

WHEREAS Section 407 of the *Municipal Act*, S.O. 2001 c.25, provides authority for a Council by By-law to authorize the Municipality to borrow from time to time, by way of promissory note or bankers' acceptance, such sums as the Council considers necessary to meet, until taxes are collected and other revenues are received, the current expenditure of the Corporation for the year;

AND WHEREAS the total amount which may be borrowed from all sources at any one time to meet the current expenditures of the Corporation, shall not exceed, except with the approval of the Local Planning Appeal Tribunal, the limitations set out in Section 407(2) of the *Municipal Act*;

NOW THEREFORE, Council of the Corporation of the Township of Wainfleet **HEREBY ENACTS AS FOLLOWS:**

1. **Borrowing Authority**
The Head of Council and the Treasurer are hereby authorized on behalf of the Municipality to borrow from time to time by way of promissory note or bankers' acceptance during the year 2025 (hereinafter referred to as the current year) such sums as may be necessary to meet, until the taxes are collected and until other revenues are received, the current expenditures of the Corporation for the purposes set out in Section 407(1).
2. **Instruments**
A promissory note or bankers' acceptance made under Section 1 shall be signed by the Head of Council and the Treasurer.
3. **Lenders**
The Lenders from whom amounts may be borrowed under authority of this By-law shall be the **MERIDIAN CREDIT UNION LIMITED**. And such other lender(s) of the Municipality as may be determined from time to time by by-law of Council.
4. **Limit on Borrowing**
The total amount which may be borrowed at any one time under this By-law, together with the total of any similar borrowings that have not been repaid, shall not exceed, from January 1st until September 30th of the current year, 50 percent of the estimated revenues of the Corporation as set forth in the

estimates adopted for that year. Such borrowing shall not exceed, from October 1st to December 31st of the current year, 25 percent of the said estimated revenues of the Corporation as set forth in the estimates adopted for that year. For purposes of this By-law, the estimated revenues of the Corporation shall not include revenues derivable or derived from:

- a) Borrowing through any issue of debentures,
- b) A surplus, including arrears of taxes, fees or charges,
- c) A transfer from the capital fund, reserve funds or reserves

5. **Borrowing Documents Required**

The Treasurer shall, at the time when any amount is borrowed under this By-law, ensure that the lender is or has been furnished with:

- a) A certified copy of this By-law,
- b) A certified copy of the estimates of the Corporation adopted for the current year.

6. **When Estimates Not Adopted**

If the estimates for the current year have not been adopted at the time an amount is borrowed under this By-law:

- a) The limitation on total borrowing, as set out in Section 4, shall be calculated for the time being upon the estimated revenues of the Corporation as set forth in the estimates adopted for the next preceding year, and
- b) The certified copy furnished under Section 5 shall show the nature and amount of the estimated revenues of the Corporation as set forth in the estimates adopted for the next preceding year.

7. **Charge on Revenue**

All or any sums borrowed under this By-law shall, with interest thereon, be a charge upon the whole of the revenues of the Corporation for the current year and for any preceding years as and when such revenues are received but such charge does not defeat or affect and is subject to any prior charge then subsisting in favour of any lender.

8. **Directive to Treasurer**

The Treasurer is hereby authorized and directed to apply in payment of all or any sums borrowed under this By-law, together with interest thereon, all or any of the money hereafter collected or received, either on account of or realized in respect of, the taxes levied for the current year and preceding years or from any other source, which may lawfully be applied for such purpose.

9. **Additional Documents**

That the Head of Council and the Treasurer are authorized to execute such additional documents as may be required by the lending authority to evidence the indebtedness.

10. **Effective Date**

This By-law shall come into force as of the 1st day of January, 2025.

BY-LAW READ AND PASSED THIS 12th DAY OF NOVEMBER, 2024.

B. Grant, MAYOR

A. Chrastina, DEPUTY CLERK

THE CORPORATION OF THE TOWNSHIP OF WAINFLEET

BY-LAW NO. 046-2024

Being a by-law to adopt, ratify and confirm the proceedings of the Council of the Corporation of the Township of Wainfleet its Regular Meeting of Council held November 12, 2024

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

AND WHEREAS section 5 (3) of the *Municipal Act 2001*, S.O. 2001, Chapter M.25, as amended, provides that, except if otherwise authorized, the powers of Council shall be exercised by by-law;

AND WHEREAS it is deemed desirable and expedient that the actions of the Council as herein set forth be adopted, ratified and confirmed by by-law;

NOW THEREFORE the Council of the Corporation of the Township of Wainfleet **HEREBY ENACTS AS FOLLOWS:**

1. (a) The actions of the Council at its Regular Meeting of Council held September 10, 2024 including all resolutions or motions approved, are hereby adopted, ratified and confirmed as if they were expressly embodied in this by-law.
 - (b) The above-mentioned actions shall not include:
 - (i) any actions required by law to be taken by resolution, or
 - (ii) any actions for which prior Ontario Municipal Board approval is required, until such approval is obtained.
2. The Mayor and proper officials of the Corporation of the Township of Wainfleet are hereby authorized and directed to do all things necessary to give effect to the above-mentioned actions and to obtain approvals where required.
3. Unless otherwise provided, the Mayor and Clerk are hereby authorized and directed to execute and the Clerk to affix the seal of the corporation of the Township of Wainfleet to all documents necessary to give effect to the above-mentioned actions.
4. This by-law shall come into force on the day upon which it is passed.

BY-LAW READ AND PASSED THIS 12TH DAY OF NOVEMBER, 2024

B. Grant, MAYOR

A. Chrastina, DEPUTY CLERK