

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

TO BE HELD WEDNESDAY, JUNE 1, 2022 AT 7:00 P.M.

ADDENDUM

5. DEPUTATIONS

- i) Derek D'Angelo, Audit Partner, and Wenting Zhou, Audit Manager, KPMG
(attachment) Rsl.
Re: Revised Financial Statements of The Municipality of McDougall,
Year ended December 31, 2021.

21. CLOSED SESSION

- i) Report of the CAO.
Re: Human Resource Matter; labour relations or employee
negotiations;

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

TO BE HELD WEDNESDAY, JUNE 1, 2022 AT 7:00 P.M.

AGENDA

1. **CALL TO ORDER**
2. **DECLARATIONS OF INTEREST**
3. **PRIORITIZATION OF AGENDA**
4. **ADOPTION OF MINUTES**
 - i) THAT the minutes of the Committee/Council Meeting held on May 18, 2022 be adopted as circulated. **Rsl.**
5. **DEPUTATIONS**
 - i) Derek D'Angelo, Audit Partner, and Wenting Zhou, Audit Manager, KPMG **(attachment) Rsl.**
Re: Financial Statements of The Municipality of McDougall, Year ended December 31, 2021.

Matters Arising.

6. **PLANNING/BUILDING**
 - i) Report of the Clerk/Planner C-2022-08. **(attachment)**
Re: D-2022-01 Cook/Ferrara Application to Deem Lots 228 and 229 on Registered Plan M223 no longer lots on a plan of subdivision (#10 & #12 Cornflower).

Matters Arising.

7. **BY-LAW ENFORCEMENT**

Matters Arising.

8. **FIRE PROTECTION**
 - i) Report of the Fire Chief **(attachment)**
Re: Open Air Burning By-law.
 - ii) Report of the Fire Chief 2022-04. **(attachment)**
Re: Fire Works Display.

Matters Arising.

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
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AGENDA

9. EMERGENCY MANAGEMENT

Matters Arising.

10. RECREATION

Matters Arising.

11. PUBLIC WORKS

Matters Arising.

12. ENVIRONMENT

- i) Waste Management.
- ii) Report of the Environmental Services Supervisor ENV-7-2022.
(attachment)
Re: Environmental Services Report.

Matters Arising.

13. FINANCE

- i) Accounts Payable. **Rsl.**

Matters Arising.

14. ADMINISTRATION

- i) Jennifer Keyes, Director, Resources Planning and Development Policy Branch, Ministry of Northern Development, Mines, Natural Resources and Forestry. **(attachment)**
Re: Decision Notice - Proposed Regulation Changes under the Aggregate Resources Act.

Matters Arising.

15. REQUESTS FOR SUPPORT

- i) City of Cambridge. **(attachment)**

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
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AGENDA

Re: Free Public Transportation on Election Days.

ii) Municipality of Shuniah. **(attachment)**

Re: Community Schools Alliance Action Plan.

iii) Municipality of Whitestone. **(attachment)**

Re: Support of Bill 279, Environmental Protection Amendment Act (Microplastics Filters for Washing Machines, 2021).

Matters Arising.

16. MOTIONS OF WHICH NOTICE HAS BEEN PREVIOUSLY GIVEN

17. COMMITTEE REPORTS

i) Report Prepared by Councillor Ryman. **(attachment)**

Re: Highlights from the 2022 FONOM Conference.

Matters Arising.

18. REPORT OF THE CAO

19. GENERAL ITEMS AND NEW BUSINESS

20. BY-LAWS

i) By-law 2022-35. **(attachment)**

Re: Being a By-law for prescribing standards for the maintenance and occupancy of property within the Municipality of McDougall, for prohibiting the occupancy or use of such property that does not conform to the standards, and for requiring property below the standards prescribed herein to be repaired and maintained to comply with the standards or the land thereof to be cleared of all buildings, structures, debris or refuse and left in a graded and leveled condition, and to repeal By-law 2012-18.

ii) By-law 2022-36. **(attachment)**

Re: A By-law to adopt a Delegation of Council Authority Policy that delegates routine or minor powers and duties of Council of the Municipality of McDougall to Officers and Staff of the Corporation of the Municipality of McDougall

**THE CORPORATION OF THE MUNICIPALITY OF MCDUGALL
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- iii) By-law 2022-37. **(attachment)**
Re: A By-law to adopt the Corporation of the Municipality of McDougall 2022 Strategic Plan
- iv) By-law 2022-38. **(attachment)**
Re: A By-law to deem certain lots in the Municipality of McDougall not to be a part of a registered Plan of Subdivision (Plan M-223) (Cook/Ferrara).
- 21. **CLOSED SESSION**
 - i) A proposed or pending acquisition or disposition of land by the municipality or local board.
- 22. **RATIFICATION OF MATTERS FROM CLOSED SESSION**
- 23. **CONFIRMATION BY-LAW**
 - i) By-Law No. 2022-39.
Re: To confirm the proceedings of the Committee/Council meeting held on June 1, 2022.
- 24. **ADJOURNMENT**

Resolution List for June 1, 2022

THAT the minutes of the Committee/Council Meeting held on May 18, 2021 be adopted as circulated.

THAT Council of The Corporation of the Municipality of McDougall does hereby approve the Financial Statements for the Year Ended December 31st, 2021, and receive the Audit Findings Report to the Members of Council for the Year Ended December 31st, 2021, as presented at the regular meeting of Council on June 1st, 2022 by the firm KPMG.

BE IT RESOLVED that the next portion of the meeting be closed to the public at _____ p.m. in order to address a matter pertaining to:

1. the security of the property of the municipality or local board;
2. personal matters about an identifiable individual, including municipal employees or local board employees;
3. a proposed or pending acquisition or disposition of land by the municipality or local board;
4. labour relations or employee negotiations;
5. litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;
6. the receiving of advice which is subject to solicitor/client privilege, including communications necessary for that purpose;
7. a matter in respect of which a council, board, committee or other body has authorized a meeting to be closed under another act;
8. an ongoing investigation respecting the municipality, a local board or a municipally-controlled corporation by the Ontario Ombudsman appointed under the Ombudsman Act, or a Municipal Ombudsman;
9. subject matter which relates to consideration of a request under the Municipal Freedom of Information and Protection of Privacy Act.
10. the meeting is held for the purpose of educating or training the members and no member discusses or otherwise deals with any matter in a way that materially advances the business or decision making of the Council, Board or Committee.
11. information provided in confidence by another level of government or Crown agency
12. a trade secret or scientific, technical, commercial, financial or labour relations information supplied in confidence which, if released, could significantly prejudice the competitive position of a person or organization
13. a trade secret or scientific, technical, commercial or financial information that belongs to the municipality or local board and has monetary value or potential monetary value
14. a position, plan, procedure, criteria or instruction to be applied to any negotiations carried, or to be carried, on by the municipality or local board

THAT Council reconvene in Open Session at _____ p.m.

THAT we do now adjourn at _____ p.m.

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

Present Physically:

Mayor	D. Robinson (Chairperson)
Councillor	L. Gregory
Councillor	L. Malott
Clerk	L. West
CAO/Director of Operations	T. Hunt
Chief Financial Officer	S. Brisbane
Chief Building Official	K. Dixon
Fire Chief/By-Law Manager	P. Shoebottom

Present Electronically:

Councillor J. Ryman

Regrets:

Councillor J. Constable

This Committee/Council meeting was held electronically in accordance with Section 238 of the Municipal Act, 2001.

1. CALL TO ORDER

Mayor Robinson called the meeting to order at 7:00 p.m.

2. DECLARATIONS OF INTEREST

Nil

3. PRIORITIZATION OF AGENDA

Nil

4. ADOPTION OF MINUTES

Resolution No. 2022-51

THAT the minutes of the Committee/Council Meeting held on May 4, 2022 be adopted as circulated.

Gregory/Malott

“Carried”

5. DEPUTATIONS

- i) Jan Hobman, Rob Moore, and Tom Traversy, Mill Lake Village Cottagers Association.

Re: Grading Mill Lake Trail and Turtle Bay Rd.

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

Jan Hobman, Rob Moore and Tom Traversy attended the meeting electronically and gave an overview of this request. Council thanked Ms. Hobman, Mr. Moore and Mr. Traversy for their deputation. Mayor Robinson noted this request would be further discussed under Section 11. Public Works.

Matters Arising.

Nil

6. PLANNING/BUILDING

- i) John Jackson, Parry Sound Area Planning Board
Re: B09/2022 (McD) Fournier, Part Lot 3, Concession A, McDougall, Hammel Avenue.
Resolution No. 2022-52 **Malott/Gregory**
THAT the Council for the Corporation of the Municipality of McDougall has no objections to the approval of Consent No. B09/2022 (McD), applied for by Aime and Nancy Fournier, being Part of Lot 3, Concession A in the Geographic Township of McDougall, now the Municipality of McDougall, subject to the following conditions:

1. That the Parry Sound Area Planning Board ensures that the transfer be certified as a one time merger to the benefitting lands.

“Carried”

- ii) John Jackson, Parry Sound Area Planning Board
Re: B10/2022 (McD) Vasey, Part Lot 6, Concession A, Ferguson, Harris Lake/Hwy 124.
Resolution No. 2022-53 **Gregory/Ryman**
THAT the Council for the Corporation of the Municipality of McDougall has no objections to the approval of Consent No. B10/2022 (McD), applied for by Rob Vasey, for the lands described as being Part 13 on Registered Plan 42R-12238, subject to the following conditions:

1. Rezoning of the newly created lot from the Waterfront Residential 1 (WF1) Zone to the Rural (RU) Zone or the Rural Residential (RR) Zone;
2. Payment of a fee in lieu of parkland dedication as set out in the Municipality's fee By-Law;
3. 911 Addressing for the new rural lot;
4. Payment of all applicable planning fees.

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

“Carried”

- iii) John Jackson, Parry Sound Area Planning Board
Re: B11/2022 (McD) Fleming, Part Lot 8, Concession 6, McDougall, McDougall Road.
Resolution No. 2022-54 **Ryman/Malott**
THAT the Council for the Corporation of the Municipality of McDougall has no objections to the approval of Consent No. B11/2022 (McD), applied for by Hugh Fleming, located at 292 McDougall Road, subject to the following conditions:

1. That the parry Sound Area Planning Board ensures that the added lands merge with the benefitting lands.

“Carried”

Matters Arising.

Nil

7. BY-LAW ENFORCEMENT

- i) Report of the Fire Chief FC-2022-03
Re: Amend Property Standards By-Law # 2012-18
Chief Shoebottom gave an overview of the amended Property Standards By-law #2012-18. Council gave direction to move forward with the amended Property Standards By-law.

Matters Arising.

Nil

8. FIRE PROTECTION

Nil

Matters Arising.

Nil

9. EMERGENCY MANAGEMENT

Nil

Matters Arising.

Nil

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
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HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

10. RECREATION
Nil

Matters Arising.
Nil

11. PUBLIC WORKS
Nil

Matters Arising.

The CAO expressed his thoughts and concerns regarding the grading of Mill Lake Trail and Turtle Bay Road. It was recommended that due to the shortage of staff, not having a fully qualified operator (grader operator in training), and the age of the municipal grader, the municipality is not able to accommodate this request. Council approved this recommendation. The CAO will reach out to try and get contact information for any available grader operators that do this sort of work and pass this information on to the Mill Lake Cottagers Association.

12. ENVIRONMENT
i) Waste Management.
Nil

Matters Arising.
Nil

13. FINANCE

i) Accounts Payable.
Resolution No. 2022-55

Ryman/Gregory

THAT the attached lists of Accounts Payable for May 19, 2022 in the amount of \$436,046.07, and payroll for May 19, 2022 in the amount of \$52,248.52 be approved for payment.

“Carried”

Matters Arising.
Nil

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

14. ADMINISTRATION

- i) Report of the Clerk C-2022-06.
Re: Application to Use the Municipal Concession Road Allowance between Concession 8 and 9, Lot 20 (Roles).
The Clerk gave an overview. Council received the report for information, and gave direction to proceed with this Application.
- ii) Association of Municipalities of Ontario (AMO)
Re: 2022 Delegation Form
Council received as information.

Matters Arising.

Nil

15. REQUESTS FOR SUPPORT

Nil

Matters Arising.

Nil

16. MOTIONS OF WHICH NOTICE HAS BEEN PREVIOUSLY GIVEN

Nil

17. COMMITTEE REPORTS

Nil

Matters Arising.

Councillor Gregory gave an update regarding Belvedere Heights Home for the Aged and long term care. Councillor Gregory noted there has been no response from the Ministry at this time regarding the application to return the beds to the Province.

Councillor Gregory also requested a notice be added on the McDougall website regarding awareness of the bird flu. Staff will add this notice to the website.

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

18. REPORT OF THE CAO

- i) Report of the CAO.
Re: Draft Delegation By-law.
The CAO gave an overview of the Draft Delegation By-law. Council received the report and directed Staff to bring forward a by-law to adopt the policy.
- ii) Report of the CAO.
Re: Draft Strategic Plan.
The CAO gave an overview of the Draft Strategic Plan.
Council received the report and directed Staff to bring forward a by-law to adopt the plan.

The CAO also noted the following:

- Reminder of McDougall Road closure 6 a.m. May 25th until 6 p.m. May 26th for culvert replacement.
- Update on fireworks display to be held at the Kinsmen Park at dusk on May 21st with rain date of May 22.
- Hoping to see Fowler Construction working on Lorimer Lake Road, Bell Lake Road and McDougall Road within the next three weeks.
- Update on the landfill compactor engine replacement.
- Cameras have been ordered for the George Hunt Boat Launch area. Hopefully this will help resolve some of the docking & parking issues.

19. GENERAL ITEMS AND NEW BUSINESS

Mayor Robinson noted that the Municipality received a thank you card from Nobel Public School regarding the Caverhill Run.
Mayor Robinson thanked staff involved for their part in preparation of this event.

20. BY-LAWS

- i) By-law 2022-33
Re: Being a by-law to enter into an agreement between the Corporation of the Municipality of McDougall and Karen Lucas, Janet Wilkinson, and Marian Brady as a condition of approval of Consent No. B29/2021 (McD).
Read a first, Second and Third Time, Passed, Signed and Sealed this 18th day of May, 2022.

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL
COMMITTEE/COUNCIL MEETING**

HELD WEDNESDAY, MAY 18, 2022 AT 7:00 P.M.

MINUTES

**21. CLOSED SESSION
Resolution No. 2022-56**

Gregory/Malott

- i) Human Resource Matters.
Re: personal matters about an identifiable individual, including municipal employees or local board employees, and labour relations or employee negotiations.
- ii) Municipal Land Matter
Re: a proposed or pending acquisition or disposition of land by the municipality or local board.

“Carried”

Resolution No. 2022-57

Malott/Ryman

THAT Council reconvene in Open Session at 8:56 p.m.

“Carried”

22. RATIFICATION OF MATTERS FROM CLOSED SESSION

That staff are to follow the direction from Council regarding a land matter, and a human resource matter.

23. CONFIRMATION BY-LAW

- i) By-Law No. 2022-34.
Re: To confirm the proceedings of the Committee/Council meeting held on May 18, 2022.
Read a first, Second and Third Time, Passed, Signed and Sealed this 18th day of May, 2022.

**24. ADJOURNMENT
Resolution No. 2022-58**

Gregory/Malott

THAT we do now adjourn at 8:58 p.m.

“Carried”



Municipality of McDougall

**Financial Statement Review and Year-End Audit Report
For the year ended December 31, 2021**

June 1, 2022

Financial Statement Review

Auditor's Report

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of
The Municipality of McDougall

Opinion

We have audited the financial statements of The Municipality of McDougall (the "Municipality"), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2021, and its results of operations and accumulated surplus, its changes in net financial assets (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 responsibility under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

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

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

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

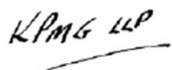
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.

- 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 purposes of expressing an opinion on the effectiveness of the Municipality's internal control.

Financial Statement Review

Auditor's Report

- 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 the 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Municipality's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

June 1, 2022



Financial Statement Review

Statement of Management Responsibilities

Management's Responsibility for the Financial Statements

The accompanying financial statements of The Municipality of McDougall (the "Municipality") are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of 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 Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by Management.

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

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's financial statements.

Sheri Brisbane
Chief Financial Officer



Financial Statement Review

Statement of Financial Position

THE MUNICIPALITY OF MCDOUGALL

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial Assets		
Cash	\$ 6,107,629	\$ 4,443,300
User charges receivable	115,095	114,241
Taxes receivable (note 2)	454,692	470,687
Accounts receivable	525,408	260,874
Water capital debenture (note 6)	31,154	68,615
	<u>7,233,976</u>	<u>5,357,717</u>
Financial Liabilities		
Accounts payable and accrued liabilities	1,127,401	760,399
Accrued landfill closure costs (note 7)	1,044,000	948,000
Deferred revenue - obligatory reserve funds (note 4)	166,357	124,079
Long-term debt (note 8)	1,205,990	1,631,379
	<u>3,543,748</u>	<u>3,463,857</u>
Net financial assets	3,690,228	1,893,860
Non-financial Assets		
Tangible capital assets (note 9)	41,461,071	42,403,408
Prepaid expenses	30,812	16,832
	<u>41,491,883</u>	<u>42,420,240</u>
Contingencies (note 14)		
Accumulated surplus (note 10)	\$ 45,182,111	\$ 44,314,100

Highlights

- Increase in Cash mainly from operating activities (\$2.6M)
- Increase in Accounts receivable relating to HST (up \$127K), FCM Asset Management receivable (\$44K), Canadian Pacific Rail Way receivable (\$77K) and Proceeds of sale of TCA (\$37K)
- Increase in accounts payable for construction (up \$392K) and court for tax sales (down \$76K)
- Change in estimate for accrued landfill closure costs (\$96K relating to increase in usage)
- Change in tangible capital assets relating to amortization (\$1.5M) and acquisition of new assets (\$607K)

Composition of Taxes Receivable

	2021	2020
2021 taxation year	\$ 207,941	\$ -
2020 taxation year	\$ 101,208	\$ 205,028
2019 taxation year	\$ 58,887	\$ 132,305
2018 and prior taxation years	\$ 44,796	\$ 97,751
Interest and penalties	\$ 51,860	\$ 45,603
Allowance for uncollectable taxes	\$ (10,000)	\$ (10,000)
TOTAL	\$ 454,692	\$ 470,687
As a percentage of levy	10.0%	10.6%

Financial Statement Review

Significant Tangible Capital Asset Additions

— Lake Forest Drive and others	\$ 395,779
— Machinery & Equipment	\$ 173,132
— Other Miscellaneous	\$ 38,355

Financial Statement Review

Statement of Operations

THE MUNICIPALITY OF MCDOUGALL

Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 5)	Actual 2021	Actual 2020
Revenue:			
Taxation	\$ 4,546,472	\$ 4,548,697	\$ 4,457,529
Fees and user charges	1,794,910	2,216,897	2,000,206
Government grants	1,294,866	1,442,466	1,427,624
Investment income	38,000	34,354	34,362
Other	142,999	191,871	153,657
Loss (gain) on sale of tangible capital assets	-	25,862	(227,020)
Total revenue	7,817,247	8,460,147	7,846,358
Expenses:			
General government	1,175,610	1,213,654	1,146,544
Protection of persons and property	1,251,672	1,224,706	1,249,129
Transportation services	2,241,794	2,174,848	2,301,218
Environmental services	1,810,446	1,869,167	1,882,294
Health services	325,394	316,673	309,219
Social and family services	436,520	382,213	447,325
Recreation and cultural services	375,812	335,037	357,083
Planning and development	93,090	75,838	48,170
Total expenses	7,710,338	7,592,136	7,740,982
Annual surplus	106,909	868,011	105,376
Accumulated surplus, beginning of year	44,314,100	44,314,100	44,208,724
Accumulated surplus, end of year	\$ 44,421,009	\$ 45,182,111	\$ 44,314,100

Highlights

- Taxation base up 1.1% (\$795.4M vs \$786.8M)
- Fees and user charges
 - Increase in tipping fees (up \$100K) due to 13% increase in usage of landfill from PY.
 - Increase in building permits revenue (up \$70K) and scrap metal sales (up \$42K) due to more constructions occurred during the pandemic
- Sales of TCA flipped from loss to gain is due to PY's write off (\$227K) and gain on sale of truck in CY (\$26K)
- Transportation services expenditures decreased due to certain assets being fully amortized in PY (down \$144K)

Financial Statement Review

Statement of Changes in Net Financial Assets

THE MUNICIPALITY OF MCDOUGALL

Statement of Changes in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 5)	2021	2020
Annual surplus	\$ 106,909	\$ 868,011	\$ 105,376
Acquisition of tangible capital assets	(1,680,172)	(607,266)	(896,276)
Amortization of tangible capital assets	1,538,010	1,538,010	1,720,462
Loss (gain) on sale of tangible capital assets	-	(25,862)	227,020
Proceeds on sale of tangible capital assets	-	37,455	566
Change in prepaid expenses	-	(13,980)	10,800
Change in net financial assets	(35,253)	1,796,368	1,167,948
Net financial assets, beginning of year	1,893,860	1,893,860	725,912
Net financial assets, end of year	\$ 1,858,607	\$ 3,690,228	\$ 1,893,860

Highlights

- The Municipality's net financial assets increased by \$1.80M resulting from the positive annual surplus and amortization of capital assets surpassing the capital additions.

Financial Statement Review

Accumulated Surplus

10. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2021	2020
Surplus (deficit):		
Invested in tangible capital assets	\$ 40,255,081	\$ 40,772,029
General surplus (deficit)	(273,681)	(779,079)
Unfunded:		
Landfill closure and post-closure costs	(1,044,000)	(948,000)
Total surplus	38,937,400	39,044,950
Reserves set aside for specific purposes by Council:		
Landfill	2,190,807	1,803,451
Capital acquisition	1,356,786	1,102,839
Working capital	1,266,106	1,276,290
Nobel waterworks	750,554	699,651
Safe restart	168,983	124,337
Building	118,770	45,554
Henvey Community	116,060	66,060
Crawford septic system	65,685	70,715
Senior housing	54,307	-
Winter control	40,000	25,000
Legal	38,678	38,678
Recreation	31,461	(25,939)
Waubamik Community Centre	16,253	16,253
Elections	16,236	12,236
Planning department	14,025	14,025
	6,244,711	5,269,150
Accumulated surplus	\$ 45,182,111	\$ 44,314,100

Highlights

- The Municipality's total accumulated surplus amounted to \$45.2M, consisting of \$40.3M in tangible capital assets, \$6.2M in reserves, and \$1.0M in unfunded liabilities
- Reserves up as a result of capital acquisition reserve (up \$254K), landfill closure reserve (up \$387K), Building reserve (up \$73K), Senior housing (up \$54K), Nobel waterworks (up \$51K) and Henvey Community (up \$50K)

Audit Overview

Matters for Communication

Audit is complete, pending:

- Council approval of financial statements
- Receipt of signed representation letter

No significant difficulties encountered during the course of our audit procedures:

- No changes to initial audit plan
- No disagreements or difficulties with management

No unadjusted audit differences above our posting threshold

No significant internal control weaknesses noted



Municipality of McDougall

Comparative Analysis





Indicators of Financial Performance



Financial Indicators

Reporting on financial condition

In Canada, the development and maintenance of principles for financial reporting fall under the responsibility of the Accounting Standards Oversight Council ('AcSOC'), a volunteer body established by the Canadian Institute of Chartered Accountants in 2000. In this role, AcSOC provides input to and monitors and evaluates the performance of the two boards that are tasked with establishing accounting standards for the private and public sector:

- The Public Sector Accounting Board ('PSAB') establishes accounting standards for the public sector, which includes municipal governments; and
- The Accounting Standards Board ('AcSB'), which is responsible for the establishment of accounting standards for Canadian entities outside of the public sector.

In May 2009, PSAB released a Statement of Recommended Practice that provided guidance on how public sector bodies should report on indicators of financial condition. As defined in the statement, financial condition is 'a government's financial health as assessed by its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others'. In reporting on financial condition, PSAB also recommended that three factors, at a minimum, need to be considered:

- **Sustainability:** Sustainability is the degree to which the Municipality can deliver services and meet its financial commitments without increasing its debt or tax burden relative to the economy in which it operates. To the extent that the level of debt or tax burden grows at a rate that exceeds the growth in the Municipality's assessment base, there is an increased risk that the Municipality's current spending levels (and by association, its services, service levels and ability to meet creditor obligations) cannot be maintained.
- **Flexibility:** Flexibility reflects the Municipality's ability to increase its available sources of funding (debt, taxes or user fees) to meet increasing costs. Municipalities with relatively high flexibility have the potential to absorb cost increases without adversely impacting affordability for local residents and other ratepayers. On the other hand, municipalities with low levels of flexibility have limited options with respect to generating new revenues, requiring an increased focus on expenditure reduction strategies.
- **Vulnerability:** Vulnerability represents the extent to which the Municipality is dependent on sources of revenues, predominantly grants from senior levels of government, over which it has no discretion or control. The determination of vulnerability considers (i) unconditional operating grants such as OMPF; (ii) conditional operating grants such as Provincial Gas Tax for transit operations; and (iii) capital grant programs. Municipalities with relatively high indicators of vulnerability are at risk of expenditure reductions or taxation and user fee increases in the event that senior levels of funding are reduced. This is particularly relevant for municipalities that are vulnerable with respect to operating grants from senior levels of government, as the Municipal Act does not allow municipalities to issue long-term debt for operating purposes (Section 408(2.1)).

Financial Indicators

Selecting Financial Indicators

As a means of reporting the Municipality's financial condition, we have considered the following financial indicators (*denotes PSAB recommended financial indicator).

Sustainability:

1. Financial assets to financial liabilities*
2. Total reserves and reserve funds per household
3. Total operating expenses as a percentage of taxable assessment*
4. Capital additions as a percentage of amortization expense

Flexibility:

5. Residential taxes per household
6. Total long-term debt per household
7. Residential taxation as a percentage of average household income
8. Total taxation as a percentage of total assessment*
9. Debt servicing costs (interest and principal) as a percentage of total revenues*
10. Net book value of tangible capital assets as a percentage of historical cost of tangible capital assets*

Vulnerability:

11. Operating grants as a percentage of total revenues*
12. Capital grants as a percentage of total capital expenditures*

A detailed description of these financial indicators, as well as comparisons to selected municipalities, is included on the following pages. Our analysis is based on Financial Information Return data. Given the timing of financial reporting for municipalities, the analysis is based on 2019 FIR data as 2020 FIRs are not available at the time of this report.

Financial Indicators

Selecting Comparator Municipalities

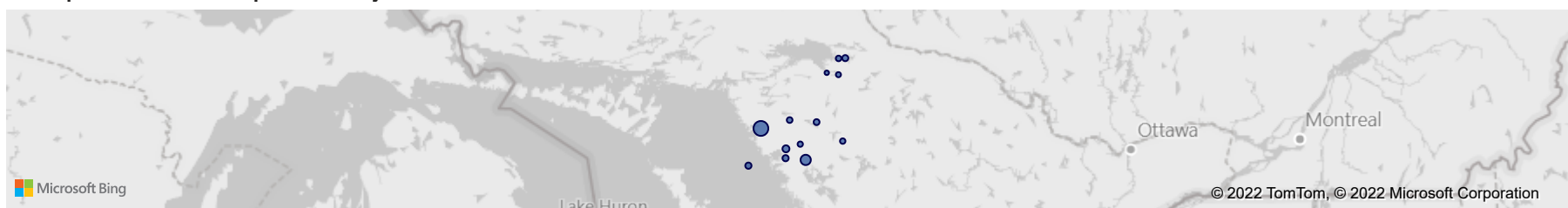
There are a number of factors that will influence the financial performance and position of municipalities, including but not limited to geographic size, number of households, delegation of responsibilities between upper and lower tier levels of government and services and service levels. Accordingly, there is no 'perfect' comparative municipality for the Municipality. However, in order to provide some perspective as to the Municipality's financial indicators, we have selected comparator municipalities that have comparable:

- Governance structures (i.e. single-tier municipality);
- Household levels; and
- Geographic size.

Based on these considerations, the selected comparator municipalities are as follows:

Municipality	Median total income of households	Land area (km ²)	Total Households	Total Population
Whitestone		957.93	1,924	821
The Archipelago	\$78,490	606.14	7,962	6,805
Seguin	\$71,296	595.68	5,050	4,305
Powassan	\$66,133	224.56	1,484	2,877
Perry	\$58,069	187.22	1,726	2,454
Parry Sound	\$51,153	13.40	2,238	6,321
Nipissing	\$70,229	393.80	1,322	1,490
McKellar	\$66,368	180.88	1,642	1,090
McDougall	\$81,115	268.48	2,800	2,702
Magnetawan	\$54,336	531.53	2,062	1,214
East Ferris	\$92,199	155.17	2,157	4,862
Carling	\$73,173	248.85	2,283	1,125
Callander	\$86,455	105.98	1,799	3,863

Comparator Municipalities by total households



Financial Indicators

Benchmarking and visualizations

FINANCIAL ASSETS TO FINANCIAL LIABILITIES

SUMMARY

This financial indicator provides an assessment of the Municipality's solvency by comparing financial assets (including cash, investments and accounts receivable) to financial liabilities (accounts payable, deferred revenue and long-term debt). Low levels of financial assets to financial liabilities are indicative of limited financial resources available to meet cost increases or revenue losses.

FORMULA

FIR Schedule 70, Line 9930, Column 1 divided by FIR Schedule 70, Line 9940, Column 1

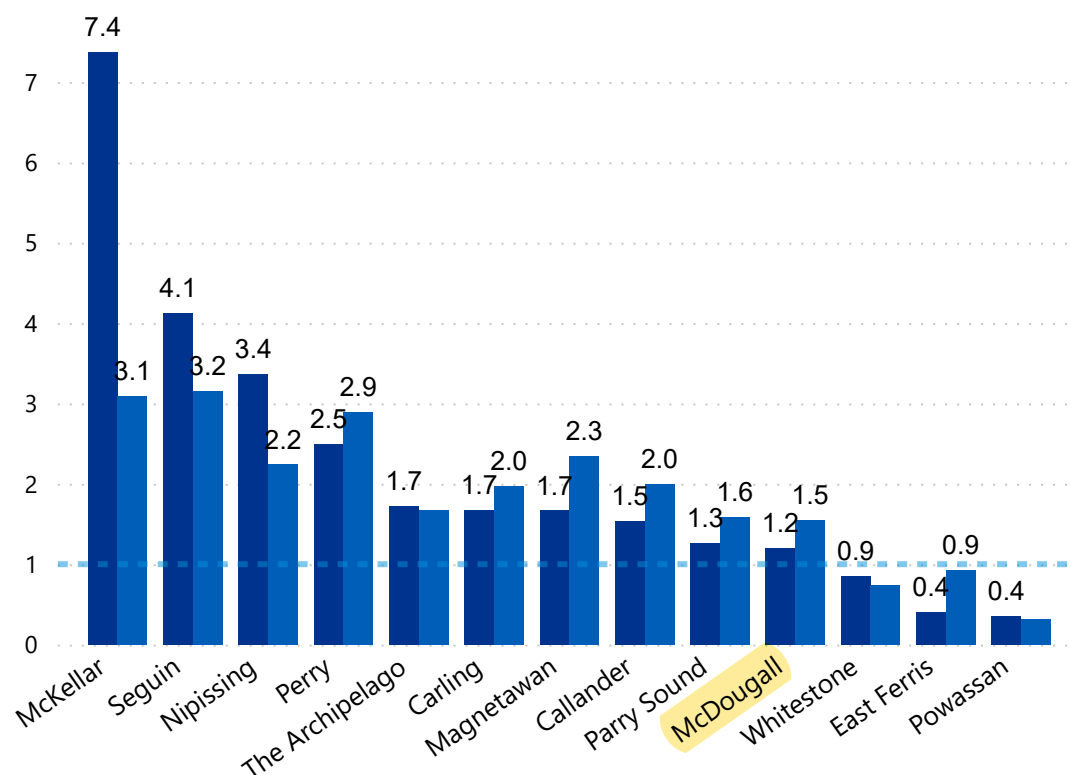
POTENTIAL LIMITATIONS

Financial assets may include investments in government business enterprises, which may not necessarily be converted to cash or yield cash dividends

Financial liabilities may include liabilities for employee future benefits and future landfill closure and post-closure costs, which may (i) not be realized for a number of years; and/or (ii) may not be realized at once but rather over a number of years

Financial Assets to Financial Liabilities

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

TOTAL RESERVES AND RESERVE FUNDS PER HOUSEHOLD

SUMMARY

This financial indicator provides an assessment of the Municipality's ability to absorb incremental expenses or revenue losses through the use of reserves and reserve funds as opposed to taxes, user fees or debt. Low reserve levels are indicative of limited capacity to deal with cost increases or revenue losses, requiring the Municipality to revert to taxation or user fee increases or the issuance of debt.

FORMULA

FIR Schedule 70, Line 6420, Column 1 divided by FIR Schedule 2, Line 40, Column 1

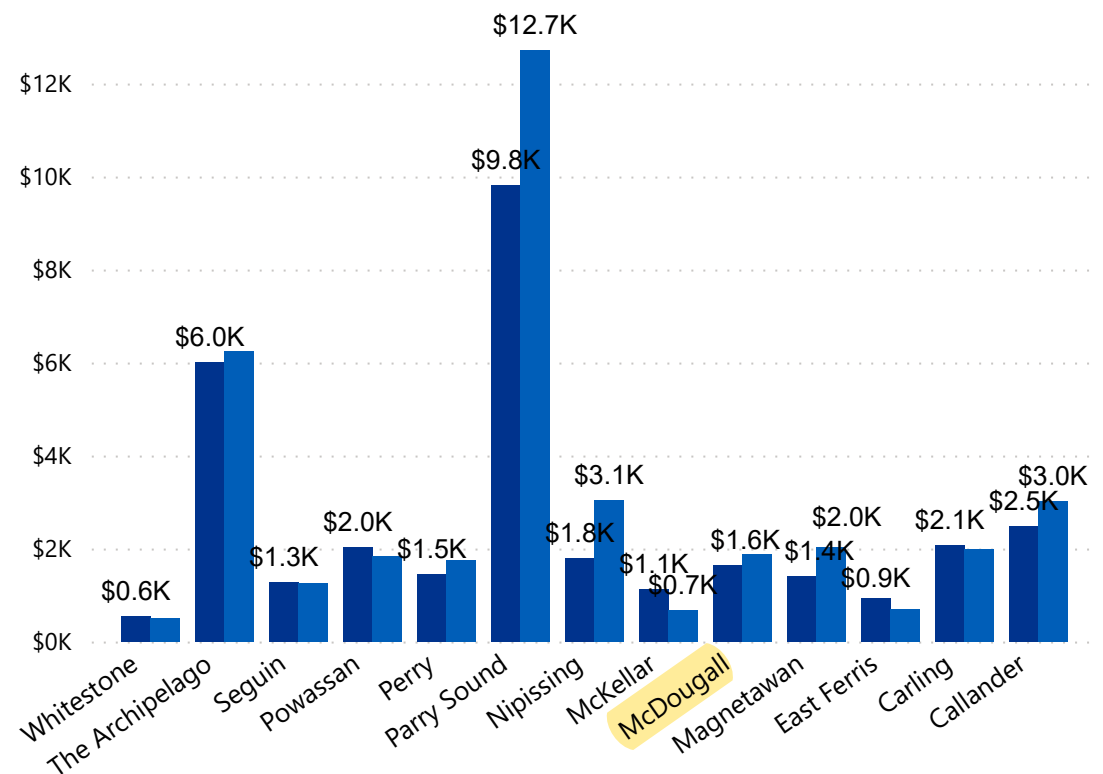
POTENTIAL LIMITATIONS

Reserves and reserve funds are often committed to specific projects or purposes and as such, may not necessarily be available to fund incremental costs or revenue losses

As reserves are not funded, the Municipality may not actually have access to financial assets to finance additional expenses or revenue losses.

Reserve and Reserve Funds per Household

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

TOTAL OPERATING EXPENSES AS A PERCENTAGE OF TAXABLE ASSESSMENT

SUMMARY

This financial indicator provides an assessment of the Municipality's solvency by determining the extent to which increases in operating expenses correspond with increases in taxable assessment. If increases correspond, the Municipality can fund any increases in operating costs without raising taxation rates.

FORMULA

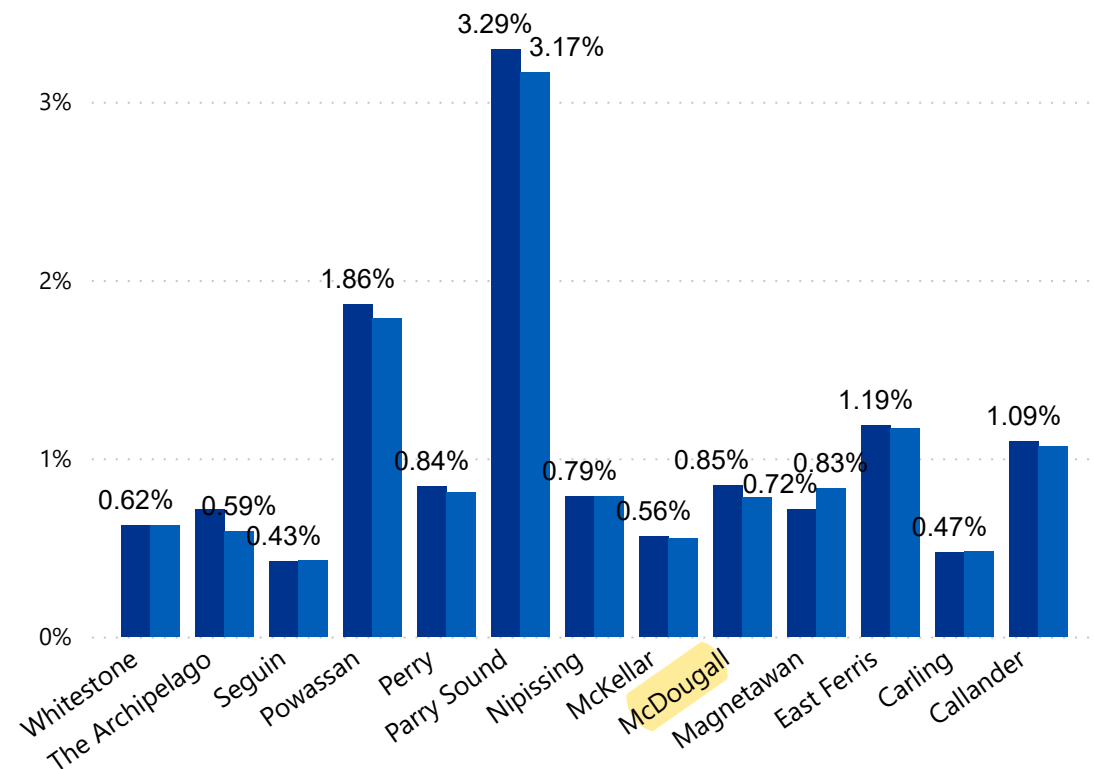
FIR Schedule 40, Line 9910, Column 7 less FIR Schedule 40, Line 9910, Column 16 divided by FIR Schedule 26, Column 17, Line 9199

POTENTIAL LIMITATIONS

As operating expenses are funded by a variety of sources, the Municipality's sustainability may be impacted by reductions in other funding sources that would not be identified by this indicator.

Operating Expenses as a Percentage of Taxable Assessment

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

CAPITAL ADDITIONS AS A PERCENTAGE OF AMORTIZATION EXPENSE

SUMMARY

This financial indicator provides an assessment of the Municipality's solvency by assessing the extent to which it is sustaining its tangible capital assets. In the absence of meaningful reinvestment in tangible capital assets, the Municipality's ability to continue to deliver services at the current levels may be compromised.

FORMULA

FIR Schedule 51, Line 9910, Column 3 divided by FIR Schedule 40, Line 9910, Column 16

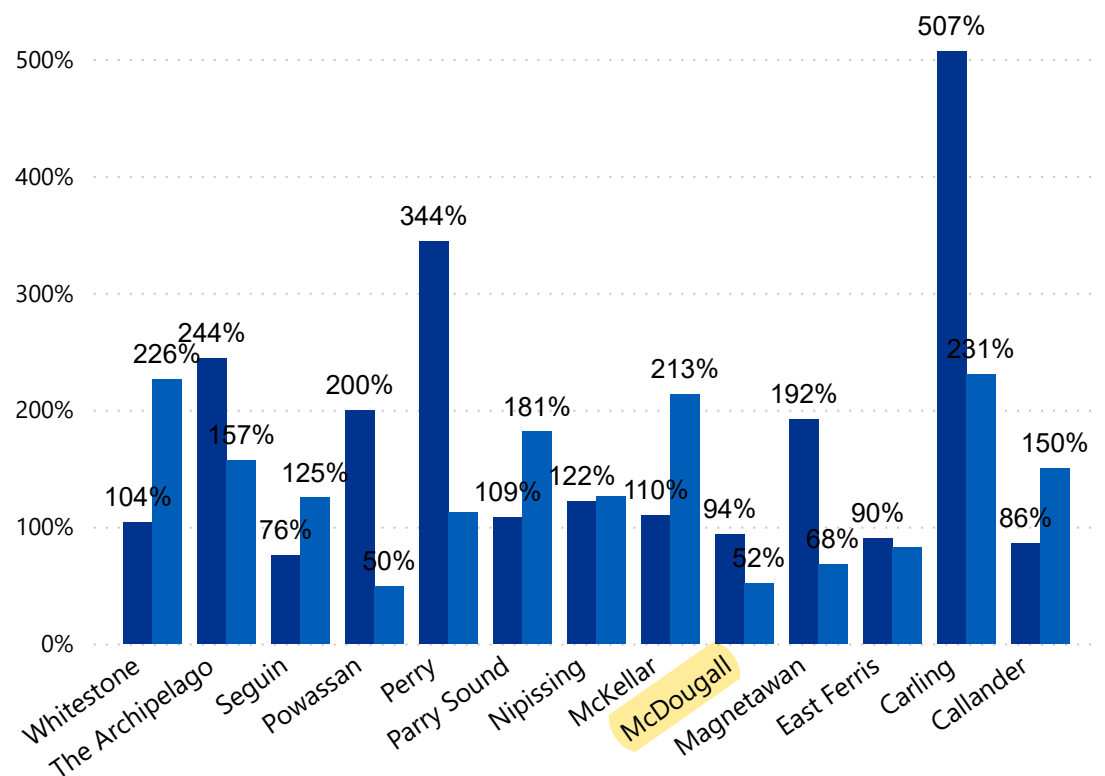
POTENTIAL LIMITATIONS

This indicator considers amortization expense, which is based on historical as opposed to replacement cost. As a result, the municipality's capital reinvestment requirement will be higher than its reported amortization expense due to the effects of inflation.

This indicator is calculated on a corporate-level basis and as such, will not identify potential concerns at the departmental level.

Capital Additions as a Percentage of Amortization Expense

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

RESIDENTIAL TAXES PER HOUSEHOLD

SUMMARY

This financial indicator provides an assessment of the Municipality's ability to increase taxes as a means of funding incremental operating and capital expenditures.

FORMULA

FIR Schedule 26, Line 0010 and Line 1010, Column 4 divided by FIR Schedule 2, Line 0040, Column 1

POTENTIAL LIMITATIONS

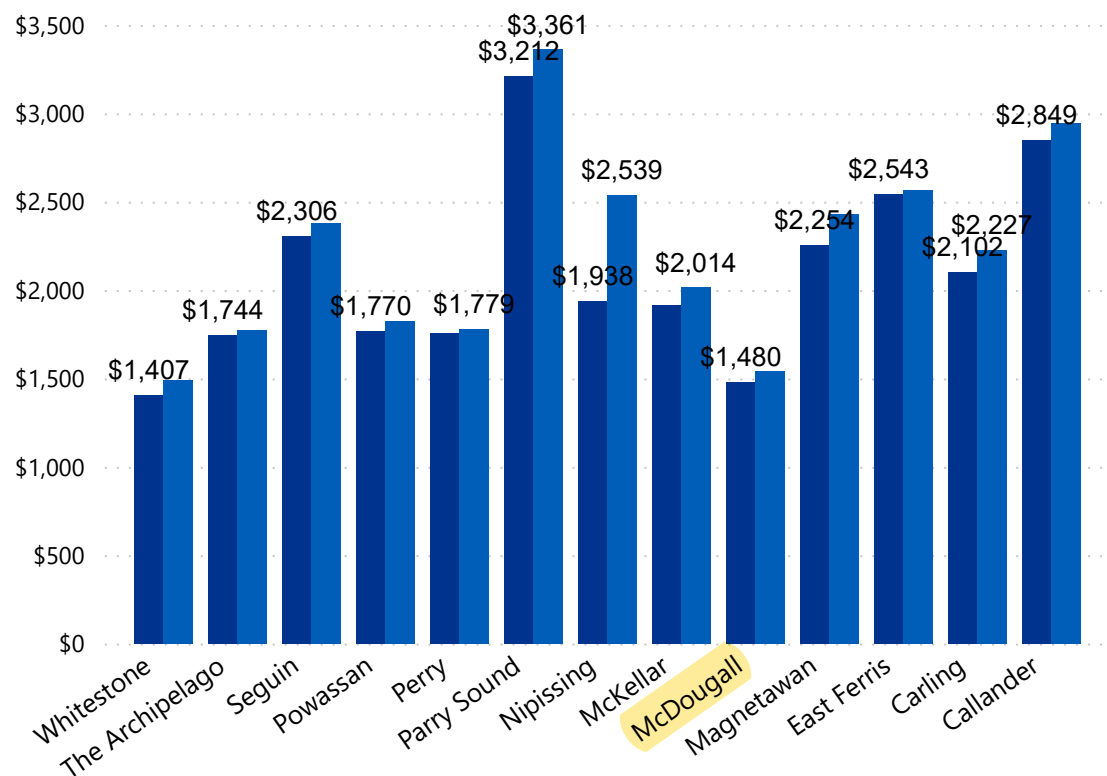
This indicator does not incorporate income levels for residents and as such, does not fully address affordability concerns.

This indicator is calculated based on lower-tier taxation only and does not consider upper tier or education taxes.

This indicator does not consider the level of service provided by each municipality.

Residential Taxes per Household

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

LONG-TERM DEBT PER HOUSEHOLD

SUMMARY

This financial indicator provides an assessment of the Municipality's ability to issue more debt by considering the existing debt load on a per household basis. High debt levels per household may preclude the issuance of additional debt.

FORMULA

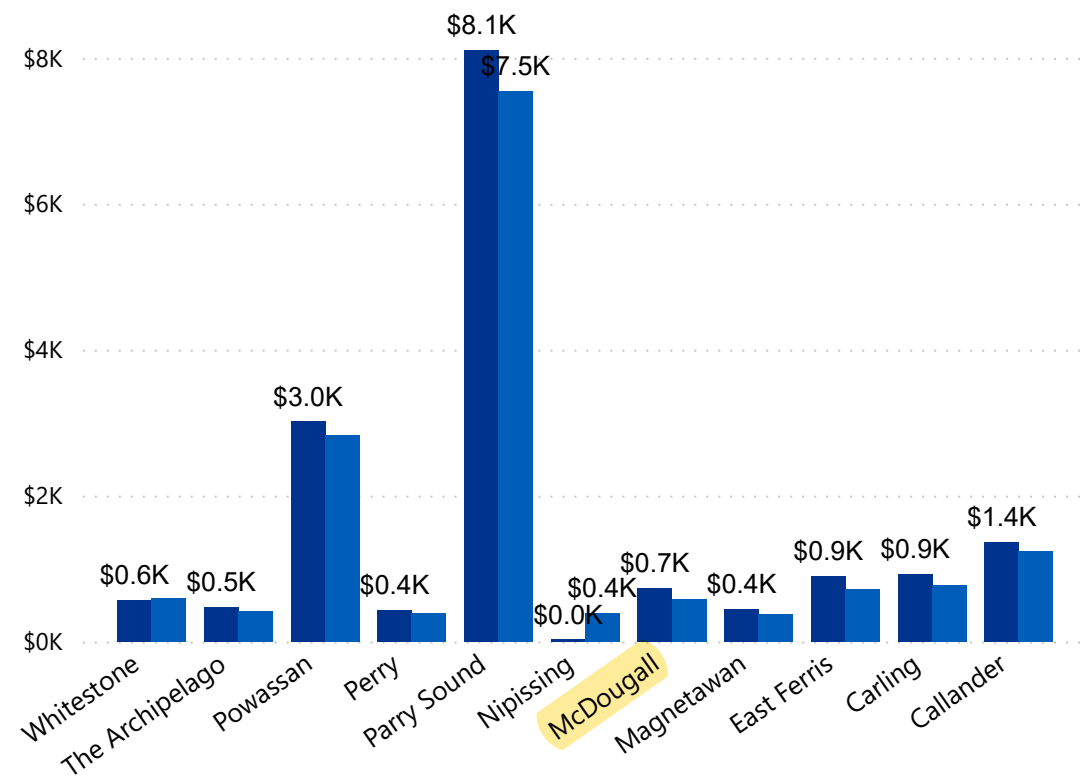
FIR Schedule 70, Line 2699, Column 1 divided by FIR Schedule 2, Line 0040, Column 1

POTENTIAL LIMITATIONS

This indicator does not consider the Provincial limitations on debt servicing cost, which cannot exceed 25% of own-source revenues unless approved by the Ontario Municipal Board

Long-term debt per household

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

TOTAL TAXATION AS A PERCENTAGE OF TOTAL ASSESSMENT

SUMMARY

This financial indicator provides an indication of potential affordability concerns by calculating the Municipality's overall rate of taxation. Relatively high tax rate percentages may limit the Municipality's ability to generate incremental revenues in the future.

FORMULA

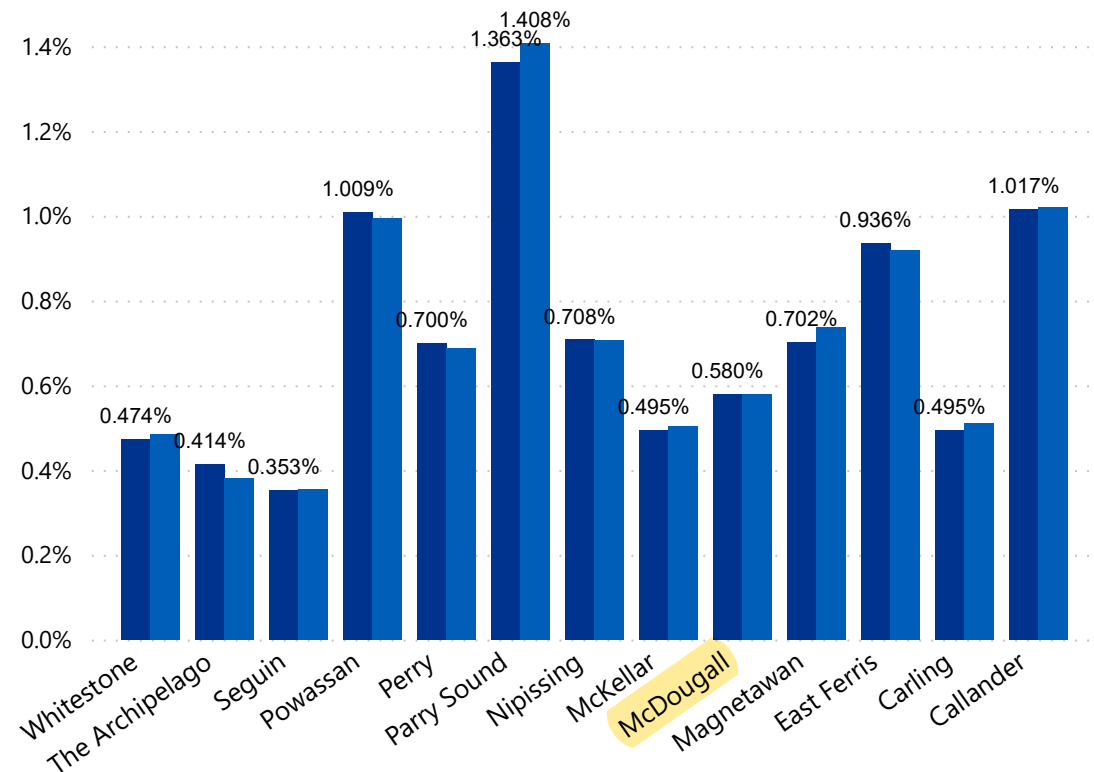
FIR Schedule 26, Line 9199 and Line 9299, Column 4 divided by FIR Schedule 26, Line 9199 and 9299, Column 17.

POTENTIAL LIMITATIONS

This indicator considers the Municipality's overall tax rate and will not address affordability issues that may apply to individual property classes (e.g. commercial).

Total Taxation as a Percentage of Total Assessment

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

DEBT SERVICING COSTS (INTEREST AND PRINCIPAL) AS A PERCENTAGE OF TOTAL REVENUES

SUMMARY

This financial indicator provides an indication as to the Municipality's overall indebtedness by calculating the percentage of revenues used to fund long-term debt servicing costs. The Municipality's ability to issue additional debt may be limited if debt servicing costs on existing debt are excessively high.

FORMULA

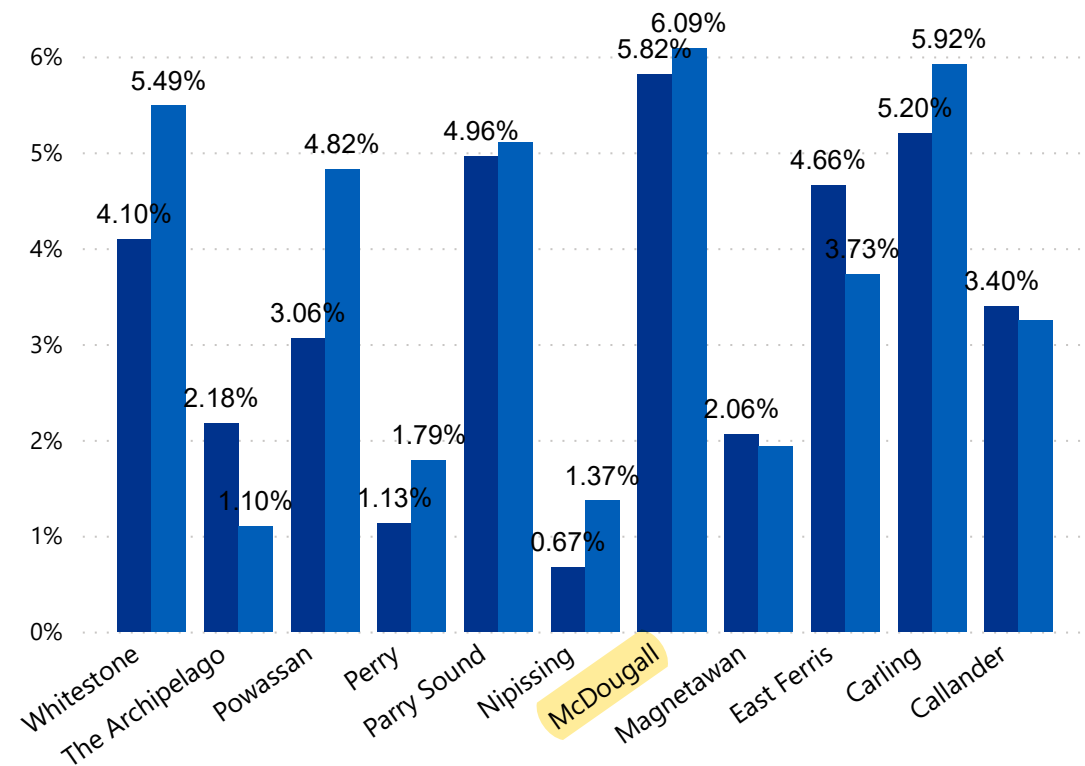
FIR Schedule 74C, Line 3099, Column 1 and Column 2 divided by FIR Schedule 10, Line 9910, Column 1.

POTENTIAL LIMITATIONS

No significant limitations have been identified in connection with this indicator.

Debt Servicing Costs as a Percentage of Total Revenues

● 2019 ● 2020



Financial Indicators

Benchmarking and visualizations

NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS AS A PERCENTAGE OF HISTORICAL COST OF TANGIBLE CAPITAL ASSETS

SUMMARY

This financial indicator provides an indication as to the extent to which the Municipality is reinvesting in its capital assets as they reach the end of their useful lives. An indicator of 50% indicates that the Municipality is, on average, investing in capital assets as they reach the end of useful life, with indicators of less than 50% indicating that the Municipality's reinvestment is not keeping pace with the aging of its assets.

FORMULA

FIR Schedule 51A, Line 9910, Column 11 divided by FIR Schedule 51A, Line 9910, Column 6.

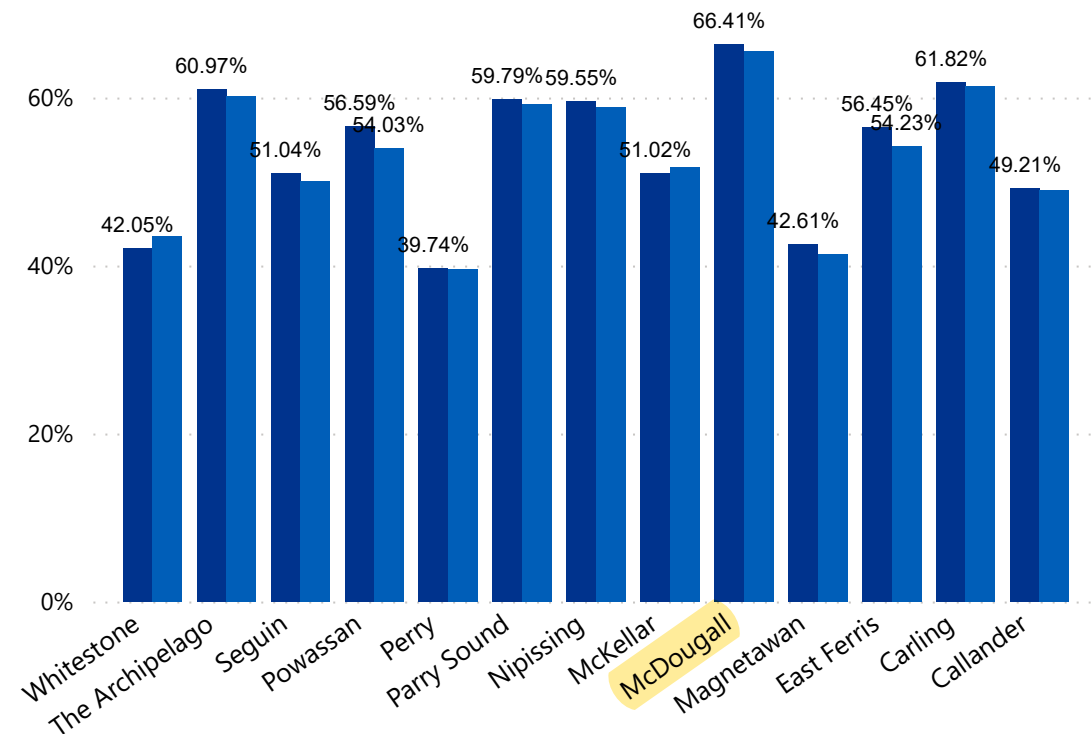
POTENTIAL LIMITATIONS

This indicator is based on the historical cost of the Municipality's tangible capital assets, as opposed to replacement cost. As a result, the Municipality's pace of reinvestment is likely lower than calculated by this indicator as replacement cost will exceed historical cost.

This indicator is calculated on a corporate-level basis and as such, will not identify potential concerns at the departmental level.

Net Book Value of Tangible Capital Assets to Historical Cost of Tangible Capital Assets

● 2019 ● 2020





Thank you



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Financial Statements of

**THE MUNICIPALITY OF
MCDOUGALL**

And Independent Auditors' Report thereon

Year ended December 31, 2021

Management's Responsibility for the Financial Statements

The accompanying financial statements of The Municipality of McDougall (the "Municipality") are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of 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 Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by Management.

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

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's financial statements.

Sheri Brisbane
Chief Financial Officer

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of The Municipality of McDougall

Opinion

We have audited the financial statements of The Municipality of McDougall (the Municipality), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2021, and its results of operations and accumulated surplus, its changes in net financial assets 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 responsibility under those standards are further described in the “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

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

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

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal 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 purposes 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 the 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
June 1, 2022

THE MUNICIPALITY OF MCDOUGALL

Index to Financial Statements

Year ended December 31, 2021

Financial Statements

Statement of Financial Position	1
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Statement of Changes in Net Financial Assets	3
Statement of Cash Flows	4
Notes to Financial Statements	5 – 18

THE MUNICIPALITY OF MCDOUGALL

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial Assets		
Cash	\$ 6,107,629	\$ 4,443,300
User charges receivable	115,095	114,241
Taxes receivable (note 2)	454,692	470,687
Accounts receivable	525,406	260,874
Water capital debenture (note 6)	31,154	68,615
	<u>7,233,976</u>	<u>5,357,717</u>
Financial Liabilities		
Accounts payable and accrued liabilities	1,127,401	760,399
Accrued landfill closure costs (note 7)	1,044,000	948,000
Deferred revenue - obligatory reserve funds (note 4)	166,357	124,079
Long-term debt (note 8)	1,205,990	1,631,379
	<u>3,543,748</u>	<u>3,463,857</u>
Net financial assets	3,690,228	1,893,860
Non-financial Assets		
Tangible capital assets (note 9)	41,461,071	42,403,408
Prepaid expenses	30,812	16,832
	<u>41,491,883</u>	<u>42,420,240</u>
Contingencies (note 14)		
Accumulated surplus (note 10)	\$ 45,182,111	\$ 44,314,100

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

Approved by:

Mayor

THE MUNICIPALITY OF MCDOUGALL

Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 5)	Actual 2021	Actual 2020
Revenue:			
Taxation	\$ 4,546,472	\$ 4,548,697	\$ 4,457,529
Fees and user charges	1,794,910	2,216,897	2,000,206
Government grants	1,294,866	1,442,466	1,427,624
Investment income	38,000	34,354	34,362
Other	142,999	191,871	153,657
Gain (loss) on sale of tangible capital assets	-	25,862	(227,020)
Total revenue	7,817,247	8,460,147	7,846,358
Expenses:			
General government	1,175,610	1,213,654	1,146,544
Protection of persons and property	1,251,672	1,224,706	1,249,129
Transportation services	2,241,794	2,174,848	2,301,218
Environmental services	1,810,446	1,869,167	1,882,294
Health services	325,394	316,673	309,219
Social and family services	436,520	382,213	447,325
Recreation and cultural services	375,812	335,037	357,083
Planning and development	93,090	75,838	48,170
Total expenses	7,710,338	7,592,136	7,740,982
Annual surplus	106,909	868,011	105,376
Accumulated surplus, beginning of year	44,314,100	44,314,100	44,208,724
Accumulated surplus, end of year	\$ 44,421,009	\$ 45,182,111	\$ 44,314,100

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

THE MUNICIPALITY OF MCDOUGALL

Statement of Changes in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 5)	Actual 2021	Actual 2020
Annual surplus	\$ 106,909	\$ 868,011	\$ 105,376
Acquisition of tangible capital assets	(1,680,172)	(607,266)	(896,276)
Amortization of tangible capital assets	1,538,010	1,538,010	1,720,462
Loss (gain) on sale of tangible capital assets	-	(25,862)	227,020
Proceeds on sale of tangible capital assets	-	37,455	566
Change in prepaid expenses	-	(13,980)	10,800
Change in net financial assets	(35,253)	1,796,368	1,167,948
Net financial assets, beginning of year	1,893,860	1,893,860	725,912
Net financial assets, end of year	\$ 1,858,607	\$ 3,690,228	\$ 1,893,860

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

THE MUNICIPALITY OF MCDOUGALL

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 868,011	\$ 105,376
Items not involving cash:		
Amortization of tangible capital assets	1,538,010	1,720,462
Loss (gain) on sale of tangible capital assets	(25,862)	227,020
Change in landfill closure and post-closure liability	96,000	185,000
	2,476,159	2,237,858
Change in non-cash assets and liabilities:		
Decrease in taxes receivable	15,995	52,298
Increase in user charges receivable	(854)	(12,503)
Decrease (increase) in accounts receivable	(264,532)	241,473
Decrease (increase) in prepaid expenses	(13,980)	10,800
Increase in accounts payable and accrued liabilities	367,002	58,949
Increase in deferred revenue - obligatory reserve funds	42,278	48,776
Net change in cash from operating activities	2,622,068	2,637,651
Financing activities:		
Principal repayments on net long-term liabilities	(425,389)	(431,347)
Investing activities:		
Principal repayments received on water capital debenture	37,461	35,510
Capital activities:		
Proceeds on sale of tangible capital assets	37,455	566
Acquisition of tangible capital assets	(607,266)	(896,276)
Net change in cash from capital activities	(569,811)	(895,710)
Net change in cash	1,664,329	1,346,104
Cash, beginning of year	4,443,300	3,097,196
Cash, end of year	\$ 6,107,629	\$ 4,443,300

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

THE MUNICIPALITY OF MCDougall

Notes to Financial Statements

Year ended December 31, 2021

The Municipality of McDougall (the "Municipality") is a single-tier municipal corporation located in the District of Parry Sound, Ontario. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and other related legislation.

1. Significant accounting policies:

The financial statements of the Municipality are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Municipality are as follows:

(a) Reporting entity:

These financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity. The following joint board is not consolidated:

Parry Sound Area Industrial Park

(b) Basis of accounting:

Sources of financing and expenses are reported on the accrual basis of accounting.

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

(c) Tangible capital assets:

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

Asset	Useful Life - Years
Land improvements	20 - 75
Buildings	15 - 50
Machinery and equipment	5 - 20
Vehicles	5 - 20
Roads, bridges and culverts	4 - 75
Water and sewer	15 - 50

THE MUNICIPALITY OF MCDOUGALL

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(c) Tangible capital assets (continued):

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(i) Contributions of tangible capital assets

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

(ii) Natural resources

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

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Interest capitalization

The Municipality capital asset policy does not allow for the capitalization of interest costs associated with the acquisition or construction of tangible capital assets.

(d) Revenue recognition:

The Municipality prepares tax billings based on assessment rolls issued by Municipal Property Assessment Corporation, in accordance with rates established and approved annually by Council and the Province of Ontario. Taxation revenue is recognized in the period in which the taxes are levied.

Government transfers are recognized in the period in which the events giving rise to the transfer occurred, provided that the transfer is authorized and the amount can be reasonably estimated. Government grants are recognized when approved to the extent the related expenses have been incurred and collection can be reasonably assured.

User fees and other revenues are recognized when the services are performed or goods are delivered, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and fees are fixed or determinable. Amounts received for future services are deferred until the service is provided.

THE MUNICIPALITY OF MCDOUGALL

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(e) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Significant items subject to such estimates and assumptions include valuation allowances for taxes and user charges receivable, accounts receivable, and estimating provisions for accrued liabilities and landfill closure and post-closure liabilities. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

In addition, the Municipality's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimates of historical cost and useful lives of tangible capital assets.

(f) School boards:

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

(g) Solid waste management liabilities:

The liability for closure of operational site and post-closure care has been recognized based on estimated future expenses, estimated inflation and the usage of the site's capacity during the year.

(h) Pensions and employee benefits:

The Municipality accounts for its participation in the Ontario Municipal Employee Retirement System ("OMERS"), a multi-employer public sector pension fund, as a defined contribution plan. Vacation entitlements are accrued for as entitlements are earned.

THE MUNICIPALITY OF MCDOUGALL

Notes to Financial Statements (continued)

Year ended December 31, 2021

2. Taxes receivable:

	2021	2020
Current	\$ 207,941	\$ 205,028
Past due	204,891	230,056
Allowance for doubtful accounts	(10,000)	(10,000)
Penalties and interest	51,860	45,603
	\$ 454,692	\$ 470,687

3. Credit facilities:

The Municipality has available a \$700,000 (2020 - \$700,000) demand line of credit. This unsecured line of credit bears interest at the bank's prime rate. At December 31, 2021, \$Nil (2020 - \$Nil) has been drawn against this facility.

4. Deferred revenue:

	December 31, 2020	Contributions received (recognized)	Interest received	December 31, 2021
Parkland reserves	\$ 104,079	\$ 28,000	\$ 877	\$ 132,956
Deferred revenue	20,000	13,394	7	33,401
	\$ 124,079	\$ 41,394	\$ 884	\$ 166,357

5. Budget:

The budget was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). As a result, the budget figures presented in the Statement of Operations and Accumulated Surplus required the following adjustments:

Budget surplus per financial plan	\$ 42,638
Add:	
Budgeted loan principal payments	384,700
Budgeted capital expenditures	1,680,172
Transfers to (from) reserve	(366,591)
Less:	
Amortization	(1,538,010)
Landfill adjustment	(96,000)
Budget surplus per financial statements	\$ 106,909

THE MUNICIPALITY OF MCDougALL

Notes to Financial Statements (continued)

Year ended December 31, 2021

6. Nobel water system capital upgrade:

The Municipality completed the capital project to provide water to 347 users in the community of Nobel.

Each unit was charged an equal amount of \$3,000 with the option to pay the full amount up front or over the term of the debenture. The debenture is collected in equal bi-monthly installments as added into the current water billing. The debenture is to be collected over 15 years for residential users and 5 years for commercial users.

The annual payment collected by the Municipality including principal and interest is \$40,315. The balance receivable on December 31, 2021 is \$31,154 (2020 - \$68,615).

7. Landfill closure and post-closure liability:

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

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

Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the Municipality's long-term borrowing rate of 2.31% and the discounted future cash flows for post-closure care activities at the 10-year running average inflation rate for Non-Residential Building Construction Price Indices of 2.69%. The estimated total landfill closure and post-closure care expenses are calculated to be \$3,110,829. The estimated liability for these expenses is recognized as the landfill site's capacity is used. At December 31, 2021, an amount of \$1,044,000 (2020 - \$948,000) with respect to landfill closure and post-closure liabilities has been accrued.

The estimated remaining capacity of the landfill site is 66% of its total estimated capacity and its estimated remaining life is approximately 24 years. The period for post-closure care is estimated to be 25 years.

THE MUNICIPALITY OF MCDougall

Notes to Financial Statements (continued)

Year ended December 31, 2021

8. Long-term debt:

The balance of long-term debt is comprised of the following:

	2021	2020
Loan payable to Ontario Infrastructure Projects Corporation due February 2031, repayable in blended monthly payments of \$10,323 at an interest rate of 2.95% per annum	\$ 993,856	\$ 1,086,916
Loan payable to Ontario Infrastructure Projects Corporation due July 2022, repayable in blended monthly payments of \$24,838 at an interest rate of 1.95%	172,742	464,340
Loan payable to Ontario Infrastructure Projects Corporation, due October 2022, repayable in semi-annual blended payments of \$20,448 at an interest rate of 5.07% per annum	39,392	76,861
Loan payable to Ontario Infrastructure Projects Corporation, due February 2021, repayable in blended monthly payments of \$1,634 at an interest rate of 1.67% per annum	—	3,262
	<u>\$ 1,205,990</u>	<u>\$ 1,631,379</u>

The principal repayments are as follows:

2022	\$ 307,977
2023	98,708
2024	101,660
2025	104,700
2026	107,831
Thereafter	485,114
	<u>\$ 1,205,990</u>

THE MUNICIPALITY OF MCDOUGALL

Notes to Financial Statements

Year ended December 31, 2021

9. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Disposals	Transfers	Balance at December 31, 2021
Land	\$ 3,410,971	\$ -	\$ -	\$ -	\$ 3,410,971
Land improvements	7,425,253	1,006	-	-	7,426,259
Buildings	5,231,478	37,349	-	-	5,268,827
Machinery and equipment	4,177,594	173,132	-	908	4,351,634
Vehicles	1,560,299	-	(77,287)	-	1,483,012
Roads, bridges and culverts	30,941,697	395,779	(190,510)	(908)	31,146,058
Water and sewer	11,911,225	-	-	-	11,911,225
Total	\$ 64,658,517	\$ 607,266	\$ (267,797)	\$ -	\$ 64,997,986

Accumulated Amortization	Balance at December 31, 2020	Disposals	Amortization	Transfers	Balance at December 31, 2021
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land improvements	1,765,831	-	157,282	-	1,923,113
Buildings	1,904,356	-	104,722	-	2,009,078
Machinery and equipment	2,351,457	-	277,006	-	2,628,463
Vehicles	980,536	(65,694)	69,675	-	984,517
Roads, bridges and culverts	9,780,063	(190,510)	709,988	-	10,299,541
Water and sewer	5,472,866	-	219,337	-	5,692,203
Total	\$ 22,255,109	\$ (256,204)	\$ 1,538,010	\$ -	\$ 23,536,915

	Net book value, December 31, 2020	Net book value, December 31, 2021
Land	\$ 3,410,971	\$ 3,410,971
Land improvements	5,659,422	5,503,146
Buildings	3,327,122	3,259,749
Machinery and equipment	1,826,137	1,723,171
Vehicles	579,763	498,495
Roads, bridges and culverts	21,161,634	20,846,517
Water and sewer	6,438,359	6,219,022
Total	\$ 42,403,408	\$ 41,461,071

THE MUNICIPALITY OF MCDOUGALL

Notes to Financial Statements

Year ended December 31, 2021

9. Tangible capital assets:

Cost	Balance at December 31, 2019	Additions	Disposals	Transfers	Balance at December 31, 2020
Land	\$ 3,410,971	\$ -	\$ -	\$ -	\$ 3,410,971
Land improvements	7,319,375	105,878	-	-	7,425,253
Buildings	5,108,231	123,247	-	-	5,231,478
Machinery and equipment	4,508,277	80,291	(11,947)	(399,027)	4,177,594
Vehicles	1,195,373	-	(34,101)	399,027	1,560,299
Roads, bridges and culverts	31,982,968	586,860	(1,628,131)	-	30,941,697
Water and sewer	11,911,225	-	-	-	11,911,225
Total	\$ 65,436,420	\$ 896,276	\$ (1,674,179)	\$ -	\$ 64,658,517

Accumulated Amortization	Balance at December 31, 2019	Disposals	Amortization	Transfers	Balance at December 31, 2020
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land improvements	1,604,262	-	161,569	-	1,765,831
Buildings	1,772,432	-	131,924	-	1,904,356
Machinery and equipment	2,154,407	(11,761)	278,588	(69,777)	2,351,457
Vehicles	859,903	(34,101)	84,957	69,777	980,536
Roads, bridges and culverts	10,336,707	(1,400,731)	844,087	-	9,780,063
Water and sewer	5,253,529	-	219,337	-	5,472,866
Total	\$ 21,981,240	\$ (1,446,593)	\$ 1,720,462	\$ -	\$ 22,255,109

	Net book value, December 31, 2019	Net book value, December 31, 2020
Land	\$ 3,410,971	\$ 3,410,971
Land improvements	5,715,113	5,659,422
Buildings	3,335,799	3,327,122
Machinery and equipment	2,353,870	1,826,137
Vehicles	335,470	579,763
Roads, bridges and culverts	21,646,261	21,161,634
Water and sewer	6,657,696	6,438,359
Total	\$ 43,455,180	\$ 42,403,408

THE MUNICIPALITY OF MCDOUGALL

Notes to Financial Statements (continued)

Year ended December 31, 2021

10. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2021	2020
Surplus (deficit):		
Invested in tangible capital assets	\$ 40,255,081	\$ 40,772,029
General deficit	(273,681)	(779,079)
Unfunded:		
Landfill closure and post-closure costs	(1,044,000)	(948,000)
Total surplus	38,937,400	39,044,950
Reserves set aside for specific purposes by Council:		
Landfill	2,190,807	1,803,451
Capital acquisition	1,356,786	1,102,839
Working capital	1,266,106	1,276,290
Nobel waterworks	750,554	699,651
Safe restart	168,983	124,337
Building	118,770	45,554
Henvey Community	116,060	66,060
Crawford septic system	65,685	70,715
Senior housing	54,307	-
Winter control	40,000	25,000
Legal	38,678	38,678
Recreation	31,461	(25,939)
Waubamik Community Centre	16,253	16,253
Elections	16,236	12,236
Planning department	14,025	14,025
	6,244,711	5,269,150
Accumulated surplus	\$ 45,182,111	\$ 44,314,100

11. Contributions to unconsolidated joint boards:

The following contributions were made to these joint boards:

	2021	2020
District of Parry Sound Social Services Administration Board	\$ 330,622	\$ 329,707
North Bay Parry Sound Health Unit	79,043	83,745
District of Parry Sound (West) Belvedere Heights		
Home for the Aged	51,591	117,618
Parry Sound Area Industrial Park	14,590	14,446
	\$ 475,846	\$ 545,516

THE MUNICIPALITY OF MCDougall

Notes to Financial Statements (continued)

Year ended December 31, 2021

12. Pension agreements:

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2021. The results of this valuation disclosed total going concern actuarial liabilities of \$120,796 million (2020 - \$113,055 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$117,665 million (2020 - \$109,844 million) indicating a going concern actuarial deficit of \$3,131 million (2020 - \$3,211 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Authority's share is not determinable. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit.

The Municipality makes contributions to the OMERS on behalf of 27 members of its staff. The amount contributed to OMERS for 2021 was \$156,972 (2020 - \$171,188) for current service.

13. Operations of school boards:

During the year, the following taxation revenue was raised and remitted to the school boards:

	2021	2020
Taxation	\$ 1,248,200	\$ 1,251,471

14. Contingencies:

The Municipality is involved in claims and litigation in the normal course of operations. The outcome of these actions are not determinable and, accordingly, no amounts have been reflected in the accounts of the Municipality for this matter. Any settlements or awards will be recorded in the period they become determinable.

15. Public sector salary disclosure:

During 2021, four employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Municipality.

THE MUNICIPALITY OF MCDougall

Notes to Financial Statements (continued)

Year ended December 31, 2021

16. Financial risks:

Other risk:

The Municipality main sources of revenue are government operating grants, taxation revenues and user fees. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Municipality closed certain facilities to the public based on recommendations from Public Health Ontario. When determined safe to do so, these facilities were reopened, with social distancing requirements and Public Health regulations followed.

In response to the adverse impact the pandemic has had on certain revenue streams, the Municipality has undertaken certain cost cutting measures. In 2021, the Provincial government has provided additional financial relief in the form of Safe Restart funding totaling \$59,303.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Municipality is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

17. Segmented information:

The Municipality provides a range of services to its citizens, including police, fire, transportation, recreational and environmental. For management reporting purposes the Municipality's operations and activities are organized and reported by department. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

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

- (a) General Government: includes corporate services and governance of the Municipality. General government is responsible for human resource management, support to Council for policy development, by-law development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status is provided as well as frontline reception and customer service.
- (b) Protection to Persons and Property: includes policing, fire protection, protective inspection and control and emergency measures. The mandate of the police services contract is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. Fire protection includes detection, extinguishing and suppression services; emergency medical first response; and prevention education and training programs. The members of the fire department consist of volunteers. Inspection and control includes building inspection, by-law enforcement and animal control services.

THE MUNICIPALITY OF MCDougall

Notes to Financial Statements (continued)

Year ended December 31, 2021

17. Segmented information (continued):

- (c) Transportation Services: this department provides the winter and summer maintenance, the repair and the construction of the municipal roads system including bridges and culverts.
- (d) Environmental Services: includes the management and maintenance of water system, landfill site, transfer stations, and the waste collection system and disposal system that serves the Municipality.
- (e) Health Services: includes the ambulance contract and public health services as well as the management and maintenance of cemeteries.
- (f) Social and Family Services: includes transfer to joint boards that provide general assistance, assistance to aged persons, child care and social housing.
- (g) Recreation and Cultural Services: provides recreation and leisure programs and facilities, including community halls, libraries, parks, recreation fields and arena. It also provides building maintenance services to all municipal facilities.
- (h) Planning and Development: manages rural development for business interest, environmental concerns, heritage matters, local neighbourhoods and community development. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of the zoning by-law and official plan, and the provision of geographic information services.

For each segment separately reported in the schedule below, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. These municipal services are funded primarily by taxation such as property tax revenue. Taxation and payments-in-lieu of taxes are apportioned to these services based on the net surplus. Certain government transfers, transfer from other funds, and other revenue have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

THE MUNICIPALITY OF MCDOUGALL

Note 17 - Segmented Information (continued)

Year ended December 31, 2021

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2021 Total
Revenues:									
Fees and user charges	\$ 138,539	266,244	81,225	1,730,439	-	-	450	-	\$ 2,216,897
Government grants	511,393	105,527	520,512	274,279	-	-	30,755	-	1,442,466
Investment income	34,354	-	-	-	-	-	-	-	34,354
Other	176,935	14,936	-	-	-	-	-	-	191,871
Gain on disposal of tangible capital assets	-	-	25,862	-	-	-	-	-	25,862
	861,221	386,707	627,599	2,004,718	-	-	31,205	-	3,911,450
Expenses:									
Salaries, wages and benefits	795,951	401,334	567,843	613,410	-	-	119,880	-	2,498,418
Interest on long term debt	-	-	37,277	573	-	-	-	-	37,850
Materials	173,945	181,090	590,724	781,605	-	-	73,180	-	1,800,544
Contracted services	218,629	31,651	81,006	34,362	-	-	-	63,688	429,336
Transfer to other governments and the public	-	516,862	-	-	316,673	382,213	60,080	12,150	1,287,978
Amortization of tangible capital assets	25,129	93,769	897,998	439,217	-	-	81,897	-	1,538,010
	1,213,654	1,224,706	2,174,848	1,869,167	316,673	382,213	335,037	75,838	7,592,136
Excess (deficiency) of revenues over expenses	(352,433)	(837,999)	(1,547,249)	135,551	(316,673)	(382,213)	(303,832)	(75,838)	(3,680,686)
Funded through:									
Taxation									4,548,697
Annual surplus									\$ 868,011

THE MUNICIPALITY OF MCDOUGALL

Note 17 - Segmented Information (continued)

Year ended December 31, 2021

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2020 Total
Revenues:									
Fees and user charges	\$ 120,356	170,214	190,549	1,518,750	-	-	337	-	\$ 2,000,206
Government grants	445,778	50,000	751,175	74,634	-	-	106,037	-	1,427,624
Investment income	34,362	-	-	-	-	-	-	-	34,362
Other	148,467	5,190	-	-	-	-	-	-	153,657
Loss on disposal of tangible capital assets	-	(288)	(226,732)	-	-	-	-	-	(227,020)
	748,963	225,116	714,992	1,593,384	-	-	106,374	-	3,388,829
Expenses:									
Salaries, wages and benefits	781,016	396,873	559,596	610,269	-	-	142,180	-	2,489,934
Interest on long term debt	-	-	45,829	453	-	-	-	-	46,282
Materials	177,425	207,938	577,713	759,853	-	-	70,475	-	1,793,404
Contracted services	142,255	34,175	75,290	63,405	-	-	-	36,670	351,795
Transfer to other governments and the public	-	512,966	-	-	309,219	447,325	58,095	11,500	1,339,105
Amortization of tangible capital assets	45,848	97,177	1,042,790	448,314	-	-	86,333	-	1,720,462
	1,146,544	1,249,129	2,301,218	1,882,294	309,219	447,325	357,083	48,170	7,740,982
Deficiency of revenues over expenses	(397,581)	(1,024,013)	(1,586,226)	(288,910)	(309,219)	(447,325)	(250,709)	(48,170)	(4,352,153)
Funded through:									
Taxation									4,457,529
Annual surplus									\$ 105,376



REPORT TO COUNCIL

Report No.: C-2022-08
Council Date: June 1, 2022
From: Lori West, Clerk/Planner
Subject: D-2022-01 Cook/Ferrara Application to Deem
Lots 228 and 229 on Registered Plan M223
no longer lots on a plan of subdivision (#10 &
#12 Cornflower)

Background:

The municipality has received an application to pass a “deeming” by-law pursuant to Section 50(4) of the Planning Act. The application proposes to merge Lots 228 and 229 on Registered Plan M223 (10 and 12 Cornflower Road) into one parcel of land.

The lots are both assessed as being 1416.4 m² (0.35 acres), the Comprehensive Zoning By-law requires that 1800 m² is the minimum lot size to benefit from a building permit. Merging the two parcels will result in a lot area of 2832.8 m² and would therefore meet the minimum requirement to build on.



Zoning: Residential (RR) Zone

Official Plan Designation: Rural

Deeming by-laws, passed under Section 50(4), require that the plan of subdivision have been registered for more than 8 years. From a policy perspective, deeming of plans or parts of a plan not to be part of a subdivision is considered good planning when the original lots on the plan no longer conform with current zoning standards. In this case, the resulting lot will be enhanced by the merging of Lots 228 and 229 on Registered Plan M223. As a result of a deeming by-law the subject lands will merge into one contiguous parcel.

Recommendation:

That Council approve By-law 2022-38 being a by-law to deem certain lots in the Municipality of McDougall not to be a part of a registered Plan of Subdivision (Plan M-223).



REPORT TO COUNCIL

Report No.:	By-Law 2022-
Council Date:	June 1, 2022
From:	By-Law Chief
Subject:	Open air burning By-Law # 2019-28

Background

The Open Air Burning By-Law was adopted in 2019, through a comprehensive review by municipal staff of the By-Law, a need to amend the By-Law to allow our residents to burn in the evening and daytime hours safely was recognized.

Analysis

Staff reviewed the By-Law line by line and adjusted the by-Law better representing what is acceptable and safe in our area. We have removed the necessity to have a permit for evening burning during Moderate and Low Fire Danger Rating times. The Permit for daytime burning changed to include the need to have substantial safety equipment in place to obtain.

Recommendation

It is the recommendation of the By-Law Chief That the Council of Municipality of McDougall support the amendments to **BY-LAW NO. 2019-28 Open air Burning**.

THE CORPORATION OF THE MUNICIPALITY OF McDOUGALL

BY-LAW NO. 2022-XX

Being a By-law Prescribing Times for Setting Fires; Precautions to be Observed and Penalties for Contraventions and to Repeal By-law No. 2019-28.

WHEREAS Section 7.1 of the *Fire Protection and Prevention Act*, provides that the council of a municipality may pass by-laws regulating fire prevention, including the prevention of the spreading of fires and the setting of open air fires, including establishing the times during which they may be set; and

AND WHEREAS the *Forest Fires Prevention Act* and O. Reg 207/96, as amended, provide rules for outdoor burning within the Fire Regions;

NOW THEREFORE the council of the Corporation of the Municipality of McDougall hereby enacts the following:

1. DEFINITIONS

1.1. In this by-law:

1.1.1. Camp Fire means any fire that is:

- a) confined to a single pile of material that is less than 1 meter in diameter; and
- b) has a flame height less than 1 meter; and
- c) which is ignited for the purposes of cooking, warmth or socializing.

A chiminea as defined in section 1.1.3 constitutes a camp fire if the receptacle is less than 1 meter in diameter and has a flame height less than 1 meter high.

1.1.2 Chief Fire Official means those persons defined as the Chief Fire Official in the Ontario Fire Protection and Prevention Act and the Ontario Fire Code;

1.1.3 Chiminea means clay, porcelain or metal receptacle used for the purposes of burning.

1.1.4 Extinguish means to put out or quench a fire completely, such that no smoke or hot or glowing embers or heat remain.

1.1.5 Fire Hazard Rating means a Low, Medium, High or Extreme Fire Hazard as declared by the Chief Fire Official.

1.1.6 Fire season means the period of the 1st day of April to the 31st day of October in each year or as otherwise declared by the Minister of Natural Resources and Forestry (or such otherwise constituted Ministry responsible for the *Forest Fires Prevention Act*).

1.1.7 Daytime Outdoor Fire means any fire that is not a campfire and which is:

- a) confined to a single pile of material that is less than two meters in diameter; and
- b) has a flame height that is less than two meters; and

- c) which is ignited and maintained between 2 hours after sunrise and 2 hours before sunset.

1.1.8 Evening Outdoor Fire means any fire that is not a campfire and which is

- a) confined to a single pile of material that is less than two meters in diameter; and
- b) has a flame height that is less than two meters; and
- c) which is ignited during the hours of 2 hours before sunset until 2 hours after sunrise the following day.

1.1.9 Residential Fireworks means fireworks which members of the public can purchase and which do not require the member of the public to hold a license to purchase, possess and/or store such fireworks.

1.1.10 Commercial Fireworks means fireworks other than Residential Fireworks as defined in section 1.1.9.

1.1.11 Municipality means the Municipality of McDougall;

1.1.12 Officer means Chief Fire Official or designates, Assistant to the Fire Marshal, Municipal Law Enforcement Officer, and Police Officer.

1.1.13 Open Air Fire means any outdoor fire including a camp fire, a daytime outdoor fire and evening outdoor fire.

1.1.14 Chinese Lantern means a sky lantern, also known as Kongming lantern or Chinese lantern, is a small hot air balloon made of paper, with an opening at the bottom where a small fire is suspended.

2 GENERAL BURNING RESTRICTIONS

- 2.1** No person shall start, tend or maintain an open air fire unless it is a camp fire, daytime outdoor fire or evening outdoor fire.
- 2.2** No person shall start or continue to allow an open air fire to burn unless conditions will allow the fire to burn safely from start to extinguishment.
- 2.3** No person who starts an open air fire shall leave the fire unattended.
- 2.4** A person who starts an open air fire or, if the person who started the fire is not present, a person in charge of an open air fire shall take all necessary steps to tend the fire, keep the fire under control, and extinguish the fire before leaving the area of such open air fire.
- 2.5** No person shall start or tend an open air fire except on land that person legally occupies or has the permission of the person who has lawful occupation of the land on which the fire is started.
- 2.6** No person shall use as fuel for an open air fire any substance other than dry wood, discarded wood by-products, brush, leaves or grass.
- 2.7** No person shall burn in an open air fire, any kitchen waste, general garbage, construction materials (excluding dry wood or

discarded wood by-products) or materials made of or containing rubber, plastic, petroleum, synthetics or tar.

2.8 No person shall start or tend any open air fire such that it may or does cause any of the following:

2.8.1 a decrease in visibility on any highway;

2.8.2 an inconvenience or irritation to others;

2.8.3 the ignition of and/or spread of fire through grass, brush, forested area or other property that was not intended to be burned;

2.8.4 the contravention of any applicable municipal law, provincial or federal legislation, regulation, order or by-law.

2.9 No person shall:

2.9.1 start or maintain any open air fire during a period of Extreme Fire Hazard.

2.9.2 start or maintain any open air fire during a period of High Fire Hazard, other than a campfire as defined in section 1.1.1 of this by-law.

2.10 No person shall start or maintain an open air fire within two meters from any flammable materials including any flammable materials intended to be stored and used as fuel for such open air fire.

2.11 No person shall start, tend or maintain an open air fire unless such person has adequate tools or water readily accessible to contain the fire within the fire site.

2.12 No person shall ignite residential fireworks during a period of High or Extreme Fire Hazard.

2.13 No person shall ignite a Chinese lantern, and or ignite and launch a Chinese lantern as defined in section 1.1.14 of this by-law.

3 REQUIREMENT FOR PERMIT

3.1 No person shall start or maintain a daytime outdoor fire during the Fire Season unless the person has a permit issued under Section 4.1 of this By-law.

3.2 No person shall start or maintain a nighttime outdoor fire during the fire season unless the Fire Danger Rating is; Moderate or Low.

3.3 No person shall ignite commercial fireworks unless the person has a permit issued under Section 4.1.1 of this By-law.

4 ISSUANCE OF PERMITS

4.1 The Chief Fire Official may issue a person a fire permit, substantially in the form of Schedule "A", as provided for in Section 3 of this By-law if the Chief Fire Official is satisfied that the fire can be started, tended and extinguished safely in consideration of, among other things, the declared Fire Hazard Rating, the prevailing weather, site and site conditions.

- 4.1.1** The Chief Fire Official may issue a qualified person a fire permit to ignite commercial fireworks substantially in the form of Schedule "A", as provided for in Section 3 of this By-law if the Chief Fire Official is satisfied that the commercial fireworks can be safely ignited in consideration of , the declared Fire Hazard Rating, the prevailing weather, site controls, site conditions, fire prevention and suppression methods available at the time of ignition and certification of the qualified person in charge of the commercial fireworks.
- 4.2** The person whom a permit is issued shall ensure that the material burned and the method of burning are consistent with the information provided to the Chief Fire Official in order to obtain the permit and in accordance with all conditions of the permit.
- 4.3** The Chief Fire Official may cancel or revoke any permit issued under this by-law and/or order any fire extinguished, or enact a fire ban at any time within the Municipality in the interest of public safety. Upon issuance of such cancellation, revocation, or order, no person shall refuse to extinguish an open air fire.

5 ENFORCEMENT AND PENALTY

- 5.1** An Officer is hereby vested with the authority of enforcing the provisions of this bylaw.
- 5.2** An Officer may enter onto land at any reasonable time to inspect the land and to determine whether there is compliance with this By-law.
- 5.3** Every person who contravenes any of the provisions of this By-law or an order issued hereunder is guilty of an offence and on conviction is liable to the fines and other penalties prescribed by the Provincial Offences Act.
- 5.4** Any costs and expenses for services, provided by or on behalf of the Corporation of the Municipality of McDougall, or for which the said Corporation is liable in endeavoring to control or extinguish any fire caused by or resulting from a person contravening or failing to comply with any provision of this By-law, shall be a fee or charge pursuant to section 391 of the Municipal Act, 2001 and shall constitute a debt of such person to the Municipality
- 5.5** Any such fee or charge imposed pursuant to this By-law shall be payable within 15 days after the said Corporation has delivered or sent by pre-paid registered post an invoice to the person responsible, at the person's last known address, and interest shall accrue and be added to the amount at the rate of 1.25% per month commencing on the sixteenth day following the delivery or sending of the fire invoice.

6 VALIDITY AND SEVERABILITY

- 6.1** Every provision of this by-law is declared to be severable from the remainder and if any provision of this by-law shall be declared invalid by a court of competent jurisdiction such declaration shall not affect the validity of the remainder.

7 REPEAL OF PREVIOUS BY-LAWS

7.1 That By-law 2019-28 is hereby repealed.

8 ADMINISTRATION

8.1 This By-law applies to the entire geographic area of the Municipality.

8.2 This By-law shall come into effect on the date of passage.

Read a First and Second time this day of 2022.

Mayor

Clerk

Read a Third time, **Passed, Signed and Sealed** this day of 2022.

Mayor

Clerk

DRAFT



Schedule "A" to
THE CORPORATION OF THE MUNICIPALITY OF McDougall
BY-LAW NO 2022-XX

5 Barager BLVD
McDougall ON, P2A 2W9
Telephone: (705)-342-5252

Date: _____

Fire Permit Application

Contractor/Company Name: _____

Property owner's name: _____

Address: _____

Contact#: _____

Property location of burn site: _____

Person in charge of site: _____

Burning Details & Equipment

Materials to be burned: _____

Size of piles: _____

Number of piles: _____

Number of people assigned to control fire: _____

Heavy equipment on site: _____

Power pumps on site: _____

Hoses and sizes on site: _____

Hand tools on site (axes, shovels, other): _____

Permittee Agrees to the Following Conditions

1. Permittee requests approval for the following dates: _____ to _____
2. No burning in high winds
3. Permittee and land owner will be responsible for cost of extinguishing all escaped or abandoned fires
4. This permit is issued to burn brush and other wood by-products only.
5. All fires must be supervised at all times by an attendant on site.
6. All fires must be extinguished before leaving the site for the day.
7. The Fire Permit, including all conditions must be at the burning site location at all times.

Permit Approval

Signature (McDougall Fire Department): _____

Signature of Permittee: _____

SCHEDULE 'B' to By-law No. 2022-XX
as amended : Fire Regulation
Municipality of McDougall

PART 1 Provincial Offences Act Contravention Set Fines

Item	COLUMN 1 Short Form Wording	COLUMN 2 Provision creating or defining offence	COLUMN 3 Set Fine
1	Burning without a valid permit	3.1	\$200.00
2	Burning restricted materials	2.7	\$200.00
3	Burning in unsafe conditions	2.2	\$200.00
4	Burning during a period of Extreme Fire Hazard	2.9.1	\$200.00
5	Fire left unattended	2.3	\$200.00
6	Fail to extinguish fire	2.4	\$200.00
7	Burning during a period of High Fire Hazard	2.9.2	\$200.00
8	Ignite residential fireworks During high or extreme Fire Hazard	2.12	\$200.00
9	Ignite commercial fireworks Without a permit	3.3	\$400.00
10	Ignite and launched a Chinese Sky Lantern	2.13	\$200.00

Note: The penalty for the offences indicated above is Section 5 of By-law No. 2022-XX, a certified copy of which has been filed.



REPORT TO COUNCIL

Report No.:	Fire 2022-04
Council Date:	June 1, 2022
From:	Fire Chief
Subject:	Fire works Display

Background

The McDougall Fireworks show has been taking place for 50 years and after a 2 year hiatus returned in 2022 with a bang

Analysis

The Show was a great success due to hard work by our staff and volunteers and the great work performed by Pyroworld.

The kids were able to climb into our fire trucks and try out some of the horns and sirens as well. The firefighters handed out 200 junior fire helmets to kids who visited the trucks, each of them leaving with a smile.

Recommendation

Enjoy a few snap shots from the night that are included













REPORT TO COUNCIL

Report No.:	ENV-7-2022
Council Date:	June 1, 2022
From:	Steve Goman
Subject:	Environmental Services Report

Background:

Landfill Leachate:

We have made it through the spring melt without any compliance issues. GHD has been on-site to complete the first sampling event. Our team has been including the well monitoring points in our GIS system through the WPSGN system.

Nobel Water:

The Spring Hydrant Flush was completed as per our regulated maintenance schedule. There was an un-announced inspection of the water system by the MECP on March 9, 2022. The report is complete and there were no issues requiring a follow up and we did receive Final Inspection rating of 100% with an Inspection Risk rating of 0%. The report is available upon request.

Crawford Septic

Tatham Engineering is working on different options for the renewal of the Septic Bed. Municipal Staff have completed seasonal inspections and have not found any new items for concern.

Recommendation:

Landfill Leachate:

Accept this report as information.

Nobel Water:

Accept this report as information.

Crawford Septic:

Accept this report as information.

**Ministry of Northern Development,
Mines, Natural Resources and
Forestry**

Resources Planning and Development
Policy Branch
Policy Division
300 Water Street
Peterborough, ON K9J 3C7

**Ministère du Développement du Nord,
des Mines, des Richesses Naturelles et
des Forêts**

Direction des politiques de planification et
d'exploitation des ressources
Division de l'élaboration des politiques
300, rue Water
Peterborough (Ontario) K9J 3C7

Subject: Decision Notice - Proposed Regulation Changes under the Aggregate Resources Act

Greetings,

Further to my letter dated January 11th, I am writing to inform you that a decision notice has been posted regarding the Proposed regulatory changes for the beneficial reuse of excess soil at pits and quarries in Ontario ([ERO #019-4801](#)). The Ministry of Northern Development, Mines, Natural Resources and Forestry made changes so that requirements in [Ontario Regulation 244/97](#) under the *Aggregate Resources Act* are consistent with provincial requirements that exist under the *Environmental Protection Act* for excess soil. The proposal was posted for 45 days and during that time we received over 390 comments from key stakeholders including industry, municipalities, Indigenous communities, community groups and individuals. Most comments received were supportive of consistency with the [Rules for Soil Management and Excess Soil Quality Standards](#) referenced in the [On-site and Excess Soil Management Regulation](#) under the *Environmental Protection Act*.

The amendments to *Ontario Regulation 244/97*, which take effect July 1, 2022, include:

- Alignment with the Soil Rules and Excess Soil Standards referenced in *Ontario Regulation 406/19 On-site and Excess Soil Management*
- Requirements for importation, storage, and placement of excess soil
- Specific quality standards for excess soil placed below the water table, or on Crown land
- Record-keeping requirements to document soil quality, quantity, source site(s), and final placement
- Requirements for licensees and permittees to retain a Qualified Person (i.e., professional engineer or geoscientist) for large sites that import more than 10,000 m³ of excess soil, or sites where excess soil will be placed below the water table
- Self-filing – for licences/permits approved before July 1, 2022, rules have been added that, when followed, enable some conditions to be removed from a site plan when filed with the ministry; and
- Other policy changes to support the beneficial reuse of excess soil at pits and quarries in Ontario

For complete details of these changes please refer to the decision notice posted on the Environmental Registry at the following address: www.ero.ontario.ca; then search for notice: **019-4801**.

If you have any questions about the new requirements, or should you require a French version of this letter, please contact us by email at aggregates@ontario.ca.

Sincerely

A handwritten signature in black ink, appearing to read "Jennifer Keyes", with a stylized flourish at the end.

Jennifer Keyes,
Director, Resources Planning and Development Policy Branch

**The Corporation of the City of Cambridge
Corporate Services Department
Clerk's Division
The City of Cambridge
50 Dickson Street, P.O. Box 669
Cambridge ON N1R 5W8
Tel: (519) 740-4680 ext. 4585
mantond@cambridge.ca**

May 18, 2022

Re: Motion: Councillor Hamilton re: Request to the Region of Waterloo to Consider Free Public Transportation on Election Days

At the Special Council Meeting of May 18, 2022, the Council of the Corporation of the City of Cambridge passed the following Motion:

WHEREAS there has been an overall and consistent decline in voter turnout for municipal, provincial, and federal elections in Canada and in Waterloo Region, despite the act of voting being essential to the proper functioning of the democratic process;

WHEREAS many residents struggle to access transportation to polling stations on election days, due to a lack of transportation available, physical mobility or accessibility issues, and/or socioeconomic status;

WHEREAS any initiative to boost attention and incentives to vote on election days warrants attention and exploration in order to assist the democratic process and increase voter turnout;

THEREFORE, BE IT RESOLVED THAT correspondence be sent to the Region of Waterloo on behalf of Cambridge Council to request free public transportation on election day for the Municipal and School Board Election, as well as for the Provincial, and Federal Election days, so as to generate more attention about elections and polling station locations, and to encourage and make it possible for more residents to vote, that would otherwise be unable to access their polling stations.

Should you have any questions related to the approved resolution, please contact me.

Yours Truly,



Danielle Manton
City Clerk

Cc: (via email)
Hon. Premier Ford
Association of Municipalities of Ontario
City of Cambridge Council



COUNCIL RESOLUTION

Resolution No.: 174-22

Date: May 24, 2022

Moved By: MEGHAN CHOMUT

Seconded By: DON SMITH

THAT Council hereby receives the Community Schools Alliance Action Plan and Social and Economic Impact for Small Communities in Ontario Study;

WHEREAS all students should have the opportunity to attend elementary and secondary school in their home community;

THEREFORE, BE IT RESOLVED THAT:

1. The province increase the Rural and Northern Education Fund (RNEF) to \$50 million;
2. Should the current moratorium on accommodation reviews and school closures be lifted, we ask that the moratorium remain in place for schools that qualify for the RNEF until a thorough review of the education funding formula is completed;
3. Before templates required by the 2018 Pupil Accommodation Review Guide (PARG) are developed, there be consultation with school boards and community groups including the Community Schools Alliance.

AND FURTHER THAT a copy of this resolution be forwarded to Ontario municipalities, Community Schools Alliance, local MP's and MPP's and the Premier of Ontario.



Carried



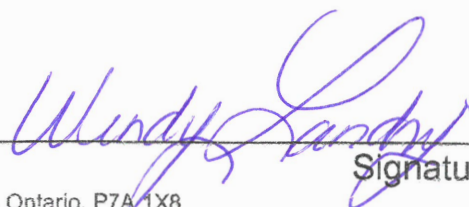
Defeated



Amended



Deferred


Signature

Municipality of Shuniah, 420 Leslie Avenue, Thunder Bay, Ontario, P7A 1X8



21 Church Street
Dunchurch, Ontario P0A 1G0
Phone: 705-389-2466 Fax: 705-389-1855

www.whitestone.ca
E-mail: info@whitestone.ca

May 9, 2022

Great Lakes and St. Lawrence Cities Initiative
P.O. Box 1332 New Lenox, IL
60451 U.S.A.

Re: Support of Bill 279, Environmental Protection Amendment Act

The Municipality of Whitestone passed the resolution below at the Tuesday, May 3, 2022
Regular Council meeting.

Resolution No. 2022-167

Moved by: Councillor Beth Gorham-Matthews

Seconded by: Councillor Joe McEwen

Support for Bill 279, Environmental Protection Amendment Act (Microplastics Filters for Washing Machines, 2021)

WHEREAS microfibers are human-made strands less than 5mm composed of either synthetic or natural materials. Microfibers are shed through the wear and tear of textiles through the laundering process;

WHEREAS billions of microfibers are released into the Great Lakes daily from machine laundering of clothes. Studies have found a single load of laundry can release up to millions of microfibers into washing machine effluent, which flows to the wastewater treatment plant. Wastewater treatment can capture up to 99% of microfibers in sewage sludge, but microfibers are still released into aquatic ecosystems through treated effluent. Billions of microfibers are released into the aquatic ecosystem daily in the Great Lakes basin, either directly via treated final effluent, or indirectly as runoff from land- application of treated sewage sludge; and

WHEREAS microfiber contamination is widespread: Worldwide and local studies have shown microfibers present in commercial fish, Great Lakes fish (including Lake Trout, Rainbow smelt, Brown bullhead, etc.), honey, salt, Great Lakes beer, tap water, bottled water and much more; and

WHEREAS microfibers are the most prevalent type of microplastics in the environment and have been found in surface water, soil, biota, and atmospheric samples; and

WHEREAS a 2014 surface water study in Lake Erie, Lake Ontario, and their tributaries measured micoplastics at abundances between 90,000 and 6.7 million particles per square kilometer. These

levels of microplastics are similar to or exceed concentrations found in ocean gyres like the “Great Pacific Garbage Patch; and

WHEREAS microplastics do not biodegrade; and

WHEREAS chemicals such dyes and flame retardants are added to textiles during manufacturing. Textiles can also absorb chemicals from their environment after manufacturing. Some of these chemicals are toxic, and harmful chemical compounds can be released into the environment via leaching from microfibers; and

WHEREAS a growing body of research shows that the effects of microplastics on animal life are far-reaching. Researchers have investigated the impacts of microplastics on gene expression, individual cells, survival, and reproduction. Mounting evidence shows that negative impacts can include decreased feeding and growth, endocrine disruption, decreased fertility, and other lethal and sub-lethal effects. Some of these effects are due to ingestion stress (physical blockage), but many of the risks to ecosystems are associated with the chemicals in the plastic. Studies have shown that chemicals transfer to fish when they consume microplastics. When these fish end up on our dinner plates, we potentially increase the burden of hazardous chemicals in our bodies; and

WHEREAS a recent set of laundering experiments in the laboratory; have shown that an external filter can capture an average of 87% of fibres by count and 80% by weight before they go down the drain (McIlwraith et al. 2019). On a wider scale and in real-life context, Georgian Bay Forever, the University of Toronto and the Town of Parry Sound are completing a study that is measuring the effect that about 100 filters in households has on reducing microfibre pollution in the effluent of a wastewater treatment plant. The results of this study are to be released in August; and

WHEREAS add-on filters cost approximately \$180-220 CDN to purchase and install, which is prohibitive for the average household. Accordingly, voluntary adoption rates are low; and

WHEREAS France has passed legislation (France 2020-105, Article 79) that requires future washing machines sold to have filters. California has introduced a bill (California AB 622), and Ontario has tabled Private Member’s Bill 279 to prohibit sales of washing machines without a filter of mesh size 100 microns or smaller. Companies such as Arclik have manufactured washing machines with filters built directly into them;

NOW THEREFORE BE IT RESOLVED THAT the Great Lakes St. Lawrence Cities Initiative (Cities Initiative) recognizes that to date the largest documented source of environmental microfibers is washing machines, and that findings indicate washing machine filters mitigate the majority of fibres shed during machine washing; and

BE IT FURTHER RESOLVED THAT the Cities Initiative recognizes the need to require future sales of washing machines to include filters with a maximum mesh size of 100 microns; and

BE IT FURTHER RESOLVED THAT the Cities Initiative and its members call on the Ontario government to pass Bill 279, and to call on the Canadian and U.S. government to create appropriate regulatory measures to the same effect; and

BE IT FURTHER RESOLVED THAT until households can only buy new laundry machines outfitted with <100 micron filters, the Cities Initiative and its members call on provincial, state and

Page 3

Great Lakes and St. Lawrence Cities Initiative

May 9, 2022

federal governments to provide funding and education to help constituents reduce microfiber waste.

BE IT FINALLY RESOLVED THAT Council for the Corporation of the Municipality of Whitestone directs its staff to submit this resolution to the Great Lakes St. Lawrence Cities Initiative; and forward this resolution to all municipalities in the Great Lakes watershed and to Federal and Provincial Representatives.

Yours truly,

A handwritten signature in black ink, appearing to read "G. Comrie".

Mayor George Comrie
Municipality of Whitestone

/jm

- c. Great Lakes Watershed
All Municipalities within the Great Lakes Watershed area.
Right Honourable Justin Trudeau
Premier of Ontario Doug Ford

Highlights from the 2022 Fonom Conference

From Councillor Joe Ryman

Myself and Councillor Malott attended the 2022 FONOM Conference May 9 to May 11 in North Bay.

The following are some highlights of the conference:

Doug Griffiths: 13 Ways to Kill Your Community

What is this warning list, you may ask? Here they are the **13 Ways to Kill your Community**: Don't have Quality Water, Don't Attract Business, Ignore your Youth, Deceive Yourself About Your Real Needs or Values, Shop Elsewhere, Don't Paint, Don't Cooperate, Live in the Past, Ignore your Seniors, Reject Everything New, Ignore Outsiders, Become Complacent, and Don't Take Responsibility.

To get more information on each one of the statements google the topic. Very informative and makes complete common sense.

George Couchie: Culture Mindfulness

The first step toward understanding other people is learning about their past. George Couchie takes us through some of his Indigenous culture and history, educating us about the impacts of residential schools. Inspiring youth Angel Armstrong, Mckenzie Ottereyes Eagle, and Miigwan Buswa share their connection to the past and show us how they are stopping those negative cycles by embracing culture.

Once again to get more information please google George Couchie. I found this topic to be quite disturbing to learn what is still taking place in these North Communities. Much assistance is needed! From listening to George, he has done so much by way of counselling, listening, teaching just being there.

Michael Borrelli Nuclear Waste Management Organization

The Nuclear Waste Management Organization in collaboration with the siting area communities will be rolling out various socio-economic and environmental studies over the summer and into next year.

Corina Moore Ontario Northland Update

Ontario Northland will once again be operating providing new routes to the North. Find more information on the web.

Carmelo Lipsi

MPAC

As part of the Ontario Government's Budget on March 24, the Minister of Finance announced the province's decision to once again postpone a province-wide property assessment update due to the pandemic.

Property assessments for the 2022 property tax year will continue to be based on January 1, 2016 current values. This means your property assessment remains the same as it was for the 2021 tax year, unless there have been changes to your property, for example:

- A change to your property including an addition, new construction, or renovation.
- A structure on your property was assessed for the first time
- A change to your property's classification
- A property no longer qualifies as farmland, conservation land or managed forests
- All or part of your property no longer qualifies to be tax exempt

MPAC will continue to update property information to enable the People of Ontario to access impartial property data for smart business planning and strategy development.

We also continue to support the 444 municipalities across the province with assessing new properties, renovations, and property improvements to support the management of their assessment base.

We attended the Northern debate with the four leaders.

Councillor Joe Ryman

The Corporation of the Municipality of

McDougall BY-LAW NO. 2022-35

Being a By-law for prescribing standards for the maintenance and occupancy of property within the Municipality of McDougall, for prohibiting the occupancy or use of such property that does not conform to the standards, and for requiring property below the standards prescribed herein to be repaired and maintained to comply with the standards or the land thereof to be cleared of all buildings, structures, debris or refuse and left in a graded and leveled condition, and to repeal By-law 2012-18.

WHEREAS subsection 15.1(3) of the Building Code Act, 1992, S.O. 1992, c.23, permits the Council of a municipality to pass a by-law prescribing standards for the maintenance and occupancy of property within the municipality and for prohibiting the occupancy or use of such property that does not conform with the standards;

AND WHEREAS subsection 15.1(3) of the Building Code Act, 1992 also permits said by-law to require property that does not conform with the standards to be repaired and maintained to conform with the standards or the site to be cleared of all buildings, structures, debris or refuse and left in a graded and leveled condition;

AND WHEREAS the Corporation of the Municipality of McDougall has in effect an "Official Plan" that includes provisions relating to property conditions and standards;

AND WHEREAS The Council of The Corporation of the Municipality of McDougall deems it necessary and in the public interest to enact a by-law prescribing standards for the maintenance and occupancy of the property within the Municipality;

NOW THEREFORE the Council of The Corporation of the Municipality of McDougall hereby ENACTS as follows:

1. SHORT TITLE

This by-law may be cited as the Property Standards by-law.

2. DEFINITIONS

In this by-law:

"Accessory Building" means a detached subordinate building on the same lot as the main building;

"Committee" means the Property Standards Committee established pursuant to the provisions of this by-law:

"Dwelling" shall mean a building or structure or part of a building or structure occupied or capable of being occupied in whole or in part for the purpose of human habitation and includes the land and premises appurtenant thereto and all out buildings, fences and erections thereon or therein;

"Dwelling Unit" means one (1) or more rooms connected together as a separate unit in the same dwelling and constituting an independent housekeeping unit, for residential occupancy by

humans with facilities for a bathroom with a water closet and basin, and facilities for persons to sleep and cook;

“Driveway” means the minimum defined area required to provide access for motor vehicles from a public or private street or a lane to facilities such as a parking area, parking lot, loading space, private garage, building or structure, except that in the case of a residential property “driveway” means only the minimum defined area required to provide direct access from the street to a garage or permitted parking area.

“Grass” means the manicured area of a lawn;

“Habitable Room” means any room in a dwelling unit used for, or capable of being used for, living, cooking, sleeping or eating purposes;

“Last Known Address” means the address, which appears on the Assessment Rolls of the Municipality.

“Lawn” means the landscaped and manicured area of a yard for the purposes of growing grass;

“Means of Egress” means a continuous, unobstructed path of travel provided by a doorway, hallway, corridor, exterior passage way, balcony, lobby, stair, ramp, or other exit facility used for the escape of persons from any point within a building, a floor area, a room, or a contained open space to a public thoroughfare or an approved area of refuge usually located outside the building;

“Medical Officer of Health” means the Medical Officer of Health for the District of North Bay - Parry Sound.

“Non-Habitable Room” means any room in a dwelling or dwelling unit other than a habitable room, and includes a bathroom, a toilet room, laundry, pantry, lobby, corridor, stairway, closet, boiler room, or other space for service and maintenance of the dwelling for public use, and for access to and vertical travel between storeys, and basement or part thereof which does not comply with the standards of fitness for occupancy set out in this By-law;

“Nuisance” means an injurious, offensive or objectionable condition;

“Occupant” means any person or persons over the age of eighteen (18) years in possession of the property;

“Officer” means a Property Standards Officer of the Corporation, duly appointed by by-law to administer and enforce the provisions of the by-law; or a By-law Enforcement Officer of the Corporation; or the Chief Building Official of the Corporation;

“Owner” includes the person for the time being managing or receiving the rent of the land or premises in connection with which the word is used whether on the person’s own account or as agent or trustee of any other person or who would so receive the rent if such land and premises were *leased*, is required to repair and maintain the property in accordance with the standards for maintenance and occupancy of property;

“Property” means a building or structure or part of a building or structure, and includes the lands and premises appurtenant thereto and all mobile homes, mobile buildings, mobile structures, outbuildings, fences and erections thereon whether heretofore or hereafter erected, and is divided into;

- (a) “Commercial Property” means property, which is occupied but not for the purpose of human habitation; but may be capable of being occupied in whole or in part for the purpose of human habitation as part of a multi-use occupancy.

- (b) “Residential Property” means property which is occupied or capable of being occupied in whole or in part for the purposes of human habitation; and
- (c) “Vacant Land” means property on which there are no structures of any kind but does not include open space land designated as such by the Municipality.

“Repair” includes the provisions of such facilities and making of additions or alterations or the taking of such action as may be required so that the property shall conform to the standards established in this by-law;

“Rubbish” means refuse, garbage, household or commercial waste, and building material waste;

“Standards” means the standards prescribed in Parts I, II and III of this by-law:

“Municipality” means the Corporation of the Municipality of McDougall;

“Vehicle” includes a motor vehicle, trailer, boat, motorized snow vehicle, mechanical equipment, and any vehicle drawn, propelled or driven by any kind of power, including muscular power;

“Yard” means the land, other than publicly owned land, around and appurtenant to the whole or any part of a building and used intended to be used, or capable of being used in connection with the building and is generally considered the landscaped and or manicured area to used by the occupants on a regular basis.

3. SEVERABILITY

If any section, subsection or part of this by-law or parts thereof, are declared by any Court of Law to be bad, illegal or ultra vires, such section, subsection or part or parts shall be deemed to be severable and all parts hereof are declared to be separate and independent and enacted as such.

PART 1 PROPERTY STANDARDS

- 4.** This prescribes the standards for every property situated in the Municipality of McDougall.

5. MAINTENANCE OF YARD

- (1) A yard shall be kept clean and free from:
 - (a) Rubbish;
 - (b) refrigerators, freezers or similar appliances, whether operable or inoperable.
- (2) A yard shall be cultivated or protected by suitable ground cover so as to prevent the erosion of the soil.
- (3) No hedge shall be erected in a location which will, does or may, in the opinion of the officer:
 - (a) adversely affect the safety of the public;
 - (b) affect the safety of vehicular or pedestrian traffic, or
 - (c) constitute an obstruction of view for vehicle or pedestrian traffic, but this does not prevent the erection of a hedge in the location that is one metre or less in height.

6. VEHICLES

- (1) Any vehicle, which is in a wrecked, discarded, unlicensed as normally required under the *Highway Traffic Act*, dismantled, inoperative or in an abandoned condition, shall not be parked, stored or left in any driveway or yard.
- (2) Nothing in subsection (1) prevents the occupant of a residential property from repairing a vehicle which is the occupant's own vehicle provided that:
 - (a) there is only one (1) vehicle being repaired; and
 - (b) the vehicle is being actively repaired.
- (3) No vehicle shall be used for the storage of garbage, rubbish, waste, debris inoperable equipment, materials, appliances, or similar items.
- (4) An unlicensed vehicle may be kept for the purposes of winter snow removal but must be stored in the rear yard when not in seasonal use.

7. APPLIANCES

Refrigerators, freezers or similar appliances which are stored or left on porches, decks or similar areas shall not have a self-locking device and shall be:

- (a) in working order;
- (b) secured with a locking device; and
- (c) locked at all times except when actually being used and supervised.

8. WASTE MANAGEMENT & STORAGE

- (1) Domestic storage, such as firewood, building materials, garden equipment and materials may be permitted, provided that:
 - (a) such storage does not exceed 15 percent of the yard area in which it is stored; and
 - (b) such storage shall be neatly piled.
- (2) Despite the requirements of this section, temporary storage of materials or refuse resulting solely from the construction, demolition or alteration of a building on the same property, or part thereof may be placed on the property, provided that:
 - (a) it is removed frequently and in its entirety from the property;
 - (b) it will not cause risk to the health or safety of any persons; and
 - (c) it is not stored in an unsightly manner.

9. SEWAGE AND DRAINAGE

- (1) Sewage or organic waste shall be discharged into a sewage system.
- (2) Rain water from a roof area of five hundred (500) square feet (46.5 square metres) or more shall be conveyed to a storm sewer, and, if such a storm sewer is not available, the rain water shall be disposed of in such a manner as not to create a nuisance.
- (3) Catch basins shall be kept in good repair and free of debris and obstructions which would prevent them from functioning properly.

10. FENCES AND RETAINING WALLS

- (1) Fences, barriers and retaining walls shall be kept:
 - (a) in good repair;
 - (b) free from accident hazards;
 - (c) so as not to present an unsightly appearance; and
 - (d) free of barbed wire in a residential area.
- (2) Unsightly chalk marks and similar markings or defacement on the exterior surfaces of fences shall be removed and the fences refinished when necessary.
- (3) No fences shall be erected in a location, which will, does or may constitute an accident hazard to vehicular or pedestrian traffic.

11. ACCESSORY BUILDINGS

All accessory buildings shall be kept:

- (a) in good repair;
- (b) free from health and accident hazards

MAINTENANCE OF BUILDINGS, DWELLINGS AND DWELLING UNITS

12. STRUCTURAL SOUNDNESS

- (1) Every part of a dwelling shall be maintained in a structurally sound condition so as to be capable of sustaining safely its own weight and any additional load to which it may be subjected through normal use, having a factor of safety required by the Ontario Building Code.
- (2) Materials or objects, which have been damaged or show evidence of rot or other deterioration shall be repaired or replaced.
- (3) If, in the opinion of the officer, there is doubt as to the structural condition and adequacy of a building or structure or parts thereof, the officer may order that such building or structure or parts thereof be examined by a professional engineer, licensed to practice in Ontario and employed by the owner of the building or authorized agent, and that a written report be submitted to the Officer, which report will include drawings for any recommended remedial work designed by the engineer, and the details of the findings of such examination.

13. EXTERIOR WALLS

- (1) All exterior walls and their components shall be maintained so as to prevent their deterioration due to weather or insects, and shall be so maintained by painting, restoring or repairing of the walls, coping or flashing; or
- (2) The visible surface of all exterior walls shall consist of materials commonly used or designed as building components.
- (3) Patching and repairs to exterior walls shall be made with the same or visually similar material and shall blend with the existing adjacent material or the whole shall be painted or clad from a solid appearance with the surrounding surface.

14. DOORS AND WINDOWS

- (1) All exterior openings for doors or windows shall be fitted with doors or windows.
- (2) Windows, exterior doors and basement or cellar hatchways shall be maintained in good repair and properly fitted so as to prevent the entrance of wind or rain into the dwelling.

15. REPAIR STANDARDS

All repairs to any property shall be made in a manner that is accepted as good workmanship in the respective building trades concerned and with materials that are suitable and sufficient for the purpose.

16. SIGNS

All signs, including their supporting members, shall be maintained in good repair and any signs which are excessively weathered or faded, or those upon which the paint has excessively peeled or cracked shall, be removed or put into a good and lawful state which conforms to this by-law.

17. STRUCTURALLY SOUND

- (1) Every part of a building shall be maintained in a structurally sound condition so as to be capable of sustaining safely its own weight and any load to which it may be subject.
- (2) Materials or objects, which have been damaged or show evidence of rot or other deterioration shall be repaired or replaced.
- (3) If, in the opinion of the officer, there is doubt as to the structural condition and adequacy of a building or structure or parts thereof, the Officer may order that such building or structure or parts thereof be examined by professional engineer, licensed to practice in Ontario and employed by the owner of the building or authorized agent and that a written report, be submitted to the Officer, which report will include drawings for any recommended remedial work designed by the engineer and the detail and findings of such examination.

18. EXTERIOR WALLS

- (1) All exterior walls and their components shall be maintained so as to prevent their deterioration due to weather or insects, and shall be so maintained by:
 - (a) painting, restoring, or repairing of the walls, coping or flashing; or
 - (b) the waterproofing of joints and of the walls themselves.
- (2) All exterior surfaces shall be of materials which by themselves or when treated provide adequate protection from the weather.
- (3) All canopies, marquees, signs, awnings, stairways, stand pipes, exhaust ducts, and similar overhang extensions shall be,
 - (a) maintained in good repair,
 - (b) properly anchored, and
 - (c) protected from the elements and against decay and rust by the periodic application of a weather coating material such as paint or other protective treatment.

- (4) The visible surface of all exterior walls shall be made with the same or visually similar material and shall blend with the existing adjacent material or the whole shall be painted or clad to form a solid appearance with surrounding surface.
- (5) Patching and repairs to exterior walls shall be made with the same or visually similar material and shall blend with the existing adjacent material or the whole shall be painted or clad to form a solid appearance with the surrounding surface.
- (6) Appropriate measures shall be taken to remove any unsightly markings, stains or other defacement occurring on an exposed exterior surface and, where necessary, to restore the surface as nearly as possible to its original conditions.

19. REPAIR STANDARDS

All repairs to any premises shall be made in a manner that is accepted as a good workmanship in the respective building trades concerned and with materials that are suitable and sufficient for the purpose.

**PART II
VACANT LAND**

20. This part prescribes the standards for vacant land situated in the Municipality of McDougall.
21. Vacant land shall be kept clean and free from rubbish, including vehicles, automobile parts, furniture, or other objects.

**PART III-GENERAL
PROCEDURES FOR ENFORCEMENT**

22. This part applies to the whole of the Municipality of McDougall.

23. ADMINISTRATION AND ENFORCEMENT

The Corporation may from time to time appoint Property Standards Officers and such other clerks and staff as may be necessary to carry out the administrative functions of this by-law including the enforcement thereof. Furthermore, By-law Enforcement Officers of the Corporation are considered duly appointed Property Standards Officers at hiring and are the general enforcement personnel administering this by-law in conjunction with the Chief Municipal Enforcement Officer.

24. PROPERTY STANDARDS COMMITTEE

- (1) A Property Standards Committee is hereby established pursuant to section 15.6 of the Building Code Act, 1992.
- (2) The Committee shall be composed of three (3) persons, who are ratepayers in the Municipality, and the Committee shall be appointed by Municipality Council in accordance with Municipality procedures for the appointment to Boards, Committees and Authorities.
- (3) The terms of office for the members of the Committee shall be the term of Council four (4) years.
- (4) All members shall serve their terms of office as required until reappointed or replaced by the Municipal council.

- (5) The Committee shall elect a chairperson from its members.
- (6) When the chairperson is absent through illness or otherwise, the Committee may appoint another member to act as chairperson pro tempore.
- (7) Two (2) member of the Committee shall constitute a quorum.
- (8) Any member of the Committee may request an oath of truth to persons appearing before the committee.
- (9) A member of the Council or an employee of the Municipality or a local board thereof is not eligible to be a member of the Committee.
- (10) The secretary shall keep on file minutes and records of all applications and the decisions thereon and of all other official business of the Committee.

25. ORDER AND APPEAL TO COMMITTEE

- (1) An Officer may make an order pursuant to sections 15.2 or 15.7 of the Building Code Act. 1992.
- (2) When the owner or occupant upon whom an order pursuant to section 15.2 of the Building Code Act. 1992, has been served is not satisfied with the order or the terms or conditions thereof, the owner or occupant may appeal to the Committee, by sending notice of appeal by registered mail to the secretary of the Committee within fourteen (14) days after service of the order, and, in the event that no appeal is taken, the order shall be deemed to be confirmed.
- (3) The secretary of the Committee, upon receipt of the notice of appeal shall:
 - (a) determine the date, place and time of the hearing of the appeal which shall take place not less then seven (7) days from the date of receipt of the aforesaid notice; and
 - (b) give notice in writing of the date, place and time of the hearing to:
 - (i) the appellant;
 - (ii) the officer who issued the order; and
 - (iii) any other as the Committee considers advisable.
- (4) The Committee shall:
 - (a) hear the appeal at the date, place and time set out in the notice; and
 - (b) have other as the Committee considers advisable.
- (5) The Committee may adopt its own rules of procedure.
- (6) The Committee may:
 - (a) confirm the order;
 - (b) modify or rescind the order; or
 - (c) extend the time for complying with the order provided that, in the opinion of the Committee, the general intent and purpose of this by-law and of the official plan of the municipality are maintained.
- (7) The Committee shall give its decision in writing.

- (8) The secretary of the Committee shall notify:
- (a) the appellant;
 - (b) the officer who issued the order; and
 - (c) any other person who appeared at the hearing of the appeal, of the decision, by causing a copy to be served personally or by registered mail.

26. CERTIFICATE

- (1) Following the inspection of a property an officer may, or on the request of an owner shall, issue to the owner a Certificate of Compliance with the standards set out in this by-law.
- (2) A fee shall be payable to the municipality prior to the issuance of a Certificate of Compliance where it is issued at the request of the owner, in the amount prescribed by Schedule "A" to this by-law.

27. DUTIES

- (1) Every owner shall ensure that the dwelling or property of the owner is maintained in accordance with the provisions of this by-law.
- (2) Every person to whom an order is issued or who is required to do or abstain from doing anything by or pursuant to this by-law shall obey such order or do or abstain from doing such things as required.

28. PENALTIES

Any person who obstructs or interferes with an officer or with another person acting under an Officer's instructions, or

Any person who removes or defaces any sign, notice or placard placed on any premises by an Officer, or

Every person who contravenes any provisions of this By-law is guilty of an offence and upon conviction is liable to penalties in accordance with section 36 of the Building Code Act, S.O. 1992. C.23, as amended, for each offence committed.

29. MUNICIPAL LIEN

If an Order of an Officer under subsection 15.2(2) is not complied with resulting in assessment and repair cost paid out by the Municipality or other expenses, the Municipality shall have a priority lien on the land and the amount shall be added to the tax roll against the property and collected in the same manner as property taxes in accordance with 15.4(4) of the Building Code Act. S.O. 1992, c23 and the Municipal Act, 2001.

30. VALIDITY

If an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.

Where a provision of this By-law conflicts with the provision of another By-law in force within the Municipality, the provisions that establish the higher standards to protect the health, safety and welfare of the general public shall prevail.

This By-law may be referred to as “The Property Standards By-Law”.

By-Law # 2012-18 and all amendments thereto are hereby repealed.

This By-law shall come into effect on the day of final passing.

31. **TITLE**

This By-Law may be referred to as “The Property Standards By-Law”.

READ a FIRST and SECOND time this day of , 2022.

Mayor

Clerk

READ a THIRD time, **PASSED, SIGNED and SEALED** this day of , 2022.

Mayor

Clerk

SCHEDULE “A” TO BY-LAW NO. 2022-35

THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL

FEE SCHEDULE FOR ISSUANCE OF CERTIFICATE OF COMPLIANCE

CATEGORY		COST
Residential Property Multiple Commercial and Industrial Buildings	Number of Inspected Units per Building	Charge
	1-2 units	\$125
	More than 2-not more than 5 units	\$150
	More than 5-not more than 15 units	\$175
	More than 15-not more than 25 units	\$200
	More than 25 units	\$250
Free Standing Industrial And Commercial Buildings (Occupancy)		\$175
Vacant and Derelict Property		\$125

****Charges are based on estimated recoverable cost of staff time to administer****

**THE CORPORATION OF THE
MUNICIPALITY OF MCDougall
BY-LAW NO. 2022-36**

A By-law to adopt a Delegation of Council Authority
Policy that delegates routine or minor powers and
duties of Council of the Municipality of McDougall
to Officers and Staff of the Corporation of the
Municipality of McDougall

WHEREAS section 23.1 of the Municipal Act, 2001, as amended, authorizes a municipality to delegate certain powers and duties, subject to certain restrictions; and

WHEREAS section 5 of the Planning Act, 1990, as amended, authorizes a municipal council to delegate certain authority, by by-law, to an appointed officer; and

WHEREAS Council for the Corporation of the Municipality of McDougall deems it appropriate to delegate routine or minor powers and duties to Officers and Staff to enhance the efficiency of the decision making and administrative processes;

**THEREFORE THE COUNCIL OF THE CORPORATION OF THE
MUNICIPALITY OF MCDougall ENACTS AS FOLLOWS:**

1. That the Council of the Corporation of the Municipality of McDougall hereby delegates the routine or minor powers and duties to employees or their chosen delegates as described in Scheduled "A" hereto and forming part of this By-law.
2. That employees of the Corporation of the Municipality of McDougall are hereby delegated the powers and duties in accordance with the "Delegation of Powers & Duties Policy".
3. That the Council of the Corporation of the Municipality of McDougall hereby has sole discretion to request staff to report on specific matters prior to final approval.
4. That the delegated powers and duties may be amended or revoked from time to time by the Council of the Corporation of the Municipality of McDougall by resolution or By-law, as required, to reflect Council's transparency and accountability requirements.
5. That this by-law shall come into force and effect on the final passage thereof.

READ a **FIRST** and **SECOND** time, this day of June, 2022.

Mayor

Clerk

READ a **THIRD** time, **PASSED, SIGNED** and **SEALED** this this day of June, 2022.

Mayor

Clerk

Delegation of Council Authority Policy



**BY-LAW NO. 2022-36
Schedule "A"**

1.0 Goal Statement

The Council of the Municipality of McDougall, as a duly elected Municipal government, is directly accountable to the residents and ratepayers of the Municipality for legislative decision-making, policies and administrative functions. Council's decisions are generally expressed through by-laws or a resolution of Council, carried by a majority vote. Despite this, the efficient management of the Corporation, including the need to respond to emergencies and/or issues in a timely manner, requires Council to entrust certain powers and duties to staff while concurrently maintaining Council accountability, which can be accomplished through the delegation of certain legislative, quasi-judicial and administrative functions.

Council authority will only be delegated in accordance with the Municipal Act, 2001, S.O. 2001 (or any successor legislation) as amended and its regulations, and other applicable legislation.

In this context and, in keeping with Section 270 (1)(6) of the Municipal Act 2001, the Delegation of Council Authority Policy is intended to formalize the manner in which the Council of McDougall authorizes Municipal staff to exercise Council's authority for minor and/or day-to-day administrative purposes while also providing absolute clarity on what is and is not appropriate and with whom the said authority is vested and in what circumstance.

2.0 Objective

The Delegation of Council Authority Policy is intended to establish clear procedures and limitations for all employees to follow with respect to exercising the authority extended by Council. These procedures and limitations have been put in place to preserve Council's oversight rights and responsibilities while promoting the efficient and effective operations of the Corporation.

3.0 Application

This Delegation of Council Authority Policy shall apply to the whole of the Corporation and shall override and replace all previous delegations of authority unless expressly stated otherwise herein. All delegations of powers and duties that were made by Council before the date of this Policy coming into force are confirmed and are deemed to be delegated under this policy.

This policy does not confer any delegated authority to any specific person or body. Such delegations are conferred to specific positions within the Corporation and may not be sub-delegated by the holder of that position unless specifically permitted herein.

Notwithstanding the above, the Council of McDougall reserves the right to override this policy, or any part of this policy, when such action is deemed prudent and in keeping with the transparent, efficient and effective administration of the Municipality.

Council hereby confirms that it is of the opinion that all legislative powers under any Act delegated to an officer or an employee of the Corporation are minor in nature, within the meaning of Subsection 23.2 (4) of the Municipal Act, 2001, S.O. 2001, c. 25.

In cases of conflict or confusion, the Chief Administrative Officer (CAO) shall be empowered to make any and all necessary alterations or clarifications needed to ensure the equitable and effective application of this policy.

4.0 Responsibility

Council delegates the powers, duties, and restrictions thereto as set out in the Governing Rules and Regulations Section of this By-law to those officers, employees, or committees listed in the said section.

Where the exercise of a delegated authority requires the expenditure of money, funding for the expenditure shall be included in an approved budget and all relevant requirements of the Purchasing By-Law, or any successor Purchasing By-Law shall be followed.

Where the delegated authority listed in Schedule "A" authorizes the execution of an agreement, the agreement shall be approved by (CAO) prior to its execution.

All relevant By-laws and resolutions of the Corporation shall apply to the exercise of delegated authority authorized by this By-law.

In cases of conflict or confusion, the Chief Administrative Officer (CAO) shall be empowered to make all necessary alterations or clarifications needed to ensure the equitable and effective application of this policy within the confines of the *Goal Statement, Objectives and/or Application* noted herein.

5.0 Sub-Delegation

Delegation of Council's power and authority is conferred to specific positions within the Corporation and may not be sub-delegated by the holder of that position except as noted herein.

Should any position identified in this By-law with a delegated authority become vacant for any reason, the CAO shall be empowered to act and/or designate another person, in writing, to assume the delegated authority on an acting basis. Any such declaration shall be communicated to the Mayor and Council, in writing, at the earliest opportunity.

Should any position identified in this By-law with a delegated authority no longer exist in the Corporation, the CAO shall be empowered to act and/or designate another person, in writing, to assume the delegated authority on an acting basis. Any such declaration shall be communicated to the Mayor and Council, in writing, at the earliest opportunity.

In the event the CAO's Office is the vacant position, the Director of Corporate Services/Municipal Clerk will be the acting CAO for the purposes of this By-law.

6.0 Definitions

Chief Administrative Officer (CAO): The senior staff person of the Municipality of McDougall as appointed by the Council of McDougall

Corporation: The Municipality of McDougall, its Committees, Departments and/or any other branch or division falling under the operational or legislative control of the Municipality of McDougall.

Council: The Council of the Municipality of McDougall

Municipality: The Municipality of McDougall, its Committees, Departments and/or any other branch or division falling under the operational or legislative control of the Municipality of McDougall.

7.0 Delegations

The following is a consolidated list of delegations of authority made by this By-law.

7.1 Chief Administrative Officer:

- a. The authority to conduct, execute and undertake contracts, transactions and duties falling within the prevue of the CAO and/or involving the day-to-day administration of the Corporation and the formal and informal directives of Council;
- b. The authority to approve staffing and staffing reclassification provided that:
 - i. Funds are available within current budget allocations;
 - ii. Expenditures are deemed essential for the purpose of achieving the objectives of the Corporation; and
 - iii. Alternative options have been evaluated and proven costlier or less effective than staffing a position.
- c. The authority to bind the Corporation and process documentation relating to real estate transactions (when a transaction is so directed by Council), service agreements, procurement of goods, legal opinions, grant applications, external services, and other like documents necessary for the effective and efficient administration of the Corporation;
- d. The authority to bind the Corporation on any matter relating to a declared emergency or to a situation where there is an imminent threat to the peace, safety and security of the Municipality or to persons therein;
- e. The authority to bind the Corporation on all matters that are sufficiently minor in nature so as to be viewed as day-to-day administrative matters required for the efficient and timely functioning of the Corporation;
- f. Authority to terminate, or approve the termination of contracts for default, poor or non-performance; and

- g. Authority to sign grant applications submitted by the Municipality for existing approved programs where funding is either not required or is available within existing budgets.

7.2 Director of Corporate Services/Clerk:

- a. The authority to bind the Corporation and process documentation relating to real estate transactions (when a transaction is so directed by Council), service agreements, procurement of goods, legal opinions, grant applications, external services, and other like documents necessary for the effective and efficient administration of the Corporation;
- b. The authority to undertake all statutory duties assigned to the Clerk. It is accepted that certain duties may be properly undertaken by an authorized Deputy Clerk functioning under the oversight of the Director ;
- c. The authority to manage and undertake all responsibilities under the Municipal Freedom of Information and Protection of Privacy Act;
- d. The authority to manage the administration of the Municipal Freedom of Information and Protection of Privacy Act and all related powers and duties as “Head”, and for decisions made thereunder; and
- e. The authority to approve leases, licenses and other forms of temporary use or access agreements to municipal property and facilities;
- f. Acts for the CAO in the absence of.

7.3 Chief Financial Officer:

- a. The authority to bind the Corporation and/or to enact agreements or commitments relating to the day-to-day administration of the Municipal budget, debt and reserves as generally understood and approved by Council; and
- b. The authority to bind the Corporation and/or to enact agreements or commitments relating to audit services required by the Municipality;
- c. The authority to approve data and/or software licensing agreements.
- d. The authority to approve and action documents and acknowledgements necessary for routine operational and regulatory compliances, government inspections relating to labor or facility matters falling with the department’s jurisdiction, and permits relating to the same;
- e. Authority to sign grant applications submitted by the Municipality for existing approved programs where funding is either not required or is available within existing budgets.
- f. Authority to review and sign-off Minutes of Settlement and represent the municipality in regards to property assessment appeals at the Assessment Review Board.

- g. Authority to enter into tax sale extension agreements per Section 378(1) of the Municipal Act.

7.4 Planner

- a. The authority to approve all day to day activities and expenses as approved in the budget
- b. The authority to approve and action documents and acknowledgements necessary for routine operational and regulatory compliances, government inspections relating to labor or facility matters falling within the department's jurisdiction, and permits relating to the same
- c. The authority for discretionary fee adjustments due to emergency and/or service interruptions.
- d. The authority to deem planning applications complete pursuant to the Planning Act, RSO, as amended.
- e. The authority to approve Site plan applications.

7.5 Environmental Services Supervisor

- a. The authority to sign water and wastewater compliance reports;
- b. The authority to authorize the temporary closure of any Municipal road;
- c. The authority to approve all day to day activities and expenses as approved in the budget;
- d. The authority to approve emergency repairs and maintenance to maintain compliance, and must notify the CAO as soon as Possible; and
- e. The authority to approve and action documents and acknowledgements necessary for routine operational and regulatory compliances, government inspections relating to labor or facility matters falling with the department's jurisdiction, and permits relating to the same.

7.6 Chief Building Official

- a. The authority to undertake statutory responsibilities vested with the Chief Building Official;
- b. The authority to enter into Conditional Building Permit Agreements;
- c. The authority to approve and action documents and acknowledgements necessary for routine operational and regulatory compliances, government inspections relating to labor or facility matters falling with the department's jurisdiction, and permits relating to the same; and

- d. The authority to issue infraction notices relating to Municipal By-laws and to execute any documentation necessary to defend Corporate interests relating to the said infraction notices in Court. It is accepted that certain of these duties may be properly undertaken by an authorized By-law Enforcement Officer functioning under the oversight of the Chief Building Official.

7.7 Fire Chief:

- a. The authority to approve and execute agreements to provide fire and public safety training to personnel provided that the costs associated with the training is within current budget allocations;
- b. The authority to undertake all statutory duties assigned to the Fire Chief and/or the Certified Emergency Management Coordinator by the Emergency Management and Civil Protection Act, R.S.O. 1990, c. E.9 (and any successor legislation); and
- c. The authority to take all proper measures for the prevention, control and extinguishment of fires and protection of life and property and shall exercise all powers mandated by the Fire Protection and Prevention Act (and any successor legislation) and the Municipal Fire Department Establishing and Regulating By-law.

7.8 Director of Operations

- a. The authority to approve all day to day activities and expenses as approved in the budget;
- b. The authority to approve and action documents and acknowledgements necessary for routine operational and regulatory compliances, government inspections relating to labor or facility matters falling within the department's jurisdiction, and permits relating to the same;
- c. The authority to approve temporary road closures for road work and repairs; and
- d. The authority to approve emergency repairs and maintenance to maintain compliance, and to maintain public safety, must notify the CAO as soon as Possible.

7.9 Landfill supervisor

- a. The authority to approve all day to day activities and expenses as approved in the budget.
- b. The authority to approve and action documents and acknowledgements necessary for routine operational and regulatory compliances, government inspections relating to labor or facility matters falling with the department's jurisdiction, and permits relating to the same.
- c. The authority to approve emergency repairs and maintenance to maintain compliance,

and to maintain public safety, must notify the Director of Operations or CAO as soon as Possible.

8.0 Limitations

- a. The Municipality of McDougall accepts the doctrine of federal/provincial paramountcy as it relates to all municipal policies, procedures and by-laws.
- b. For clarity, this acceptance means that, where there is an inconsistency or overlap between any validly enacted municipal policy, procedure or by-law and a lawful and relevant federal or provincial directive, statute or regulation, the federal or provincial directive, statute or regulation shall take precedence and override the cited municipal provision to the extent of resolving the inconsistency.
- c. Nothing contained within the By-law shall constitute a limitation on any lawful power or responsibility imposed upon a Statutory Officer of the Corporation by virtue of that office.
- d. Unless a power, duty or function of Council has been delegated by By-law, all powers, duties and functions of Council remain with Council.
- e. Any delegation authorized in accordance with this Policy may be subject to additional regulation as enacted by the Government of Ontario or the Government of Canada.
- f. In exercising any delegated power, the delegate shall ensure the following:
 - i. Any expenditure related to the matter shall be provided for in the annual budget, or otherwise authorized by Council;
 - ii. The scope of the delegated authority shall not be exceeded by the delegate;
 - iii. When required by Council, reports shall be submitted to Council advising of the exercise of the delegated power and confirming compliance with this Policy; and
 - iv. Delegates shall ensure the consistent and equitable application of all Council policies and procedures.
- g. Nothing contained within the Policy shall diminish or limit the authority or ability of any Statutory Officer of the Corporation from undertaking their statutory duties or responsibilities as outlined in law.
- h. Council is not authorizing any delegate to:
 - i. Appoint or remove Statutory Officers of the Corporation unless specifically provided for by By-law;
 - ii. Exercise Council's ability to impose taxation;
 - iii. Adopt or amend a duly enacted By-law; and
 - iv. Adopt or amend the municipal budget.
- i. Minor grammatical, spelling, and/or typographical changes or corrections that do not alter the intent of this policy/document may be made, as necessary, by the CAO

and/or the Director of Corporate Services/Clerk. Grammatical, spelling, and/or typographical changes shall not alter or diminish the effect of the directives contained herein.

9.0 Appeal

Council shall, at its sole discretion, retain the right to hear any appeal made by a person or body of a delegated approval decision and to determine the process by which an appeal is undertaken.

Council shall retain the right to revoke a delegation at any time and for any reason.

10.0 Review of Policy

This Policy shall be reviewed from time-to-time by the Chief Administrative Officer.

11.0 Implementation

This policy shall become effective immediately upon approval by the Council for the Municipality of McDougall

DRAFT

**THE CORPORATION OF THE
MUNICIPALITY OF MCDOUGALL
BY-LAW NO. 2022-37**

A By-law to adopt the Corporation of the
Municipality of McDougall 2022 Strategic Plan

WHEREAS the Strategic Planning process serves to identify priorities for the Municipality, the needs as expressed by the community and strategies of how staff and council will work toward achieving the recognized objectives and actions; and

WHEREAS this Strategic Plan identifies a number of priority objectives that will serve as a key planning and guiding document for the Municipality of McDougall

**THEREFORE THE COUNCIL OF THE CORPORATION OF THE
MUNICIPALITY OF MCDOUGALL ENACTS AS FOLLOWS:**

1. That the Council of the Corporation of the Municipality of McDougall hereby adopts the 2022 Strategic Plan as described in Scheduled “A” hereto and forming part of this By-law.
2. That this by-law shall come into force and effect on the final passage thereof.

READ a **FIRST** and **SECOND** time, this day of June, 2022.

Mayor

Clerk

READ a **THIRD** time, **PASSED, SIGNED** and **SEALED** this this day of June, 2022.

Mayor

Clerk

The Municipality of
McDougal
EST. 1872



Strategic Plan 2022-2026



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DRAFT

Message from the Mayor and CAO

On behalf of the Council and staff of the Municipality of McDougall, we are pleased to present our new Strategic Plan. This document represents our compass to the future. As a roadmap for strategic change, this new Strategic Plan reflects Council's collective commitment to action. At the same time, this document will guide the actions of staff and the allocation of both human and fiscal resources to ensure that our objectives, individually as community leaders and as municipal staff will be aligned in keeping with the priorities contained herein. This Strategic Plan will guide the actions of Council over the balance of this term of Council. It will however, also offer a platform for future Councils to act on the priorities identified by our community.

The development of this document has been led by Council but at every stage in its development, it has been informed by our community members – the taxpayers we serve and our community partners. We have a great deal to be proud of and despite the different roles we play – as elected community leaders, as community partners, as taxpayers and community member and as staff – we share a common objective: to value what we have and to make it better.

We will work together to advance the strategic initiatives contained in this document and in so doing, we will enhance the spirit of our community and create an even better place to call home.

Council's Vision

What is Council's vision?

- ✓ A moderately growing, progressive and innovative community.
- ✓ An open, transparent and accountable Council.
- ✓ An effective, efficient and valuable Municipal administration.

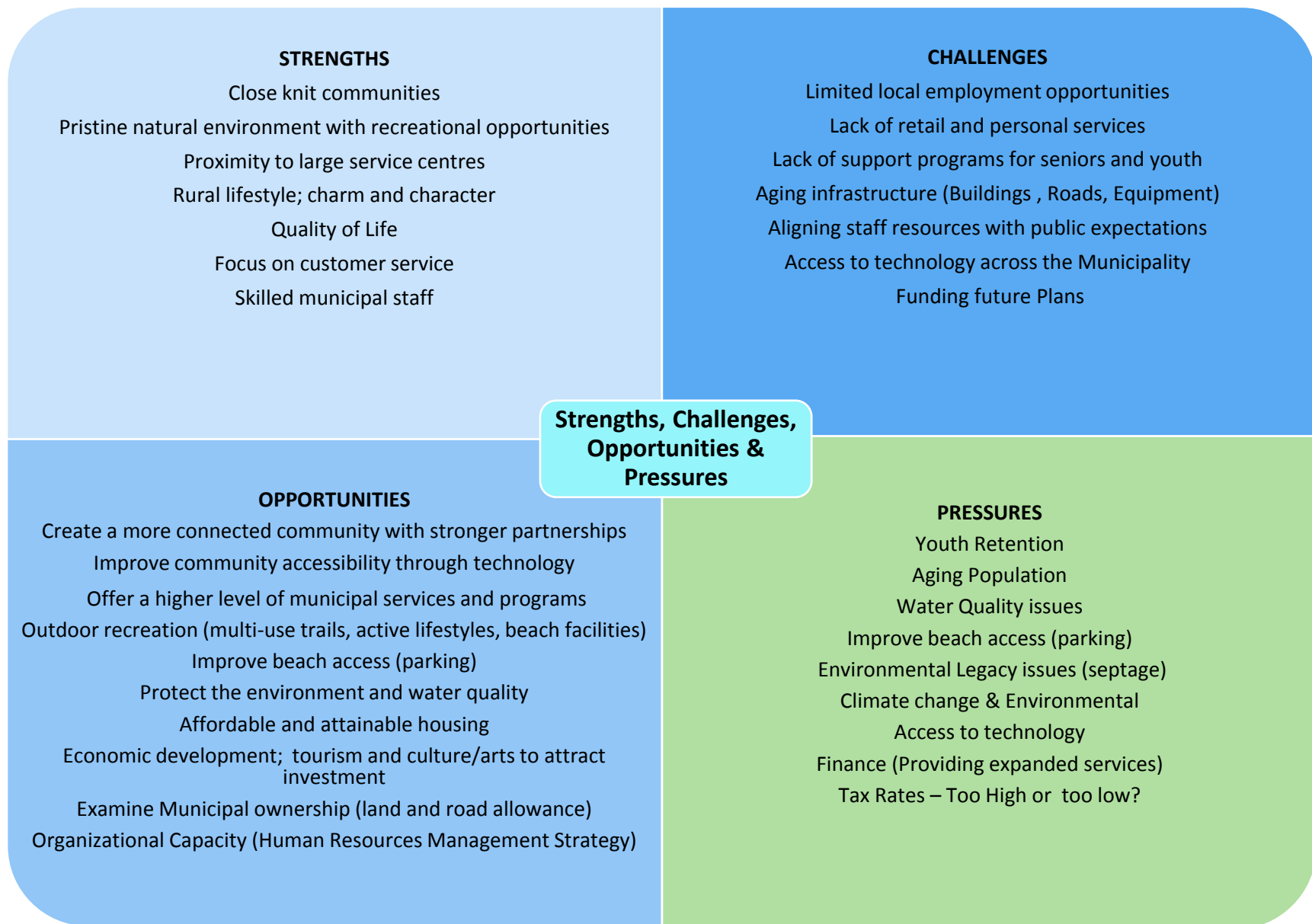
How will the Municipality of McDougall realize this vision?

- Improving current municipal services and exceeding customer service standards for residents, ratepayers and investors.
- Building a sustainable legacy for our municipality.
- Providing municipal staff with clear direction and support.

McDougall – Our Strengths, Challenges & Opportunities

The municipality of McDougall has many strengths, not the least of which is our proximity to Georgian Bay, our cultural diversity, our rural community charm, our strong connection to the natural environment and the strength of our tourism sectors. We have committed staff who are dedicated to making a difference and we have a Council that is united in its desire to do what is right for the Municipality by building the foundation for a great future.

At the same time, we face a number of challenges. We need to find ways to ensure that our communities – the Municipality as a whole – remains viable and sustainable for the long term. We need to continue to invest in and manage our municipal assets and fund service improvements so that the level of service we offer is exemplary. We need to strengthen and enhance our economic development efforts in all areas working with our neighboring municipal partners. We need to enhance our engagement activities to promote open and inclusive decision making and engage more with our clients and community members. We need to build and strengthen our partnerships and identify new investors. We need to protect our environment and continue to improve our quality of life. Finally, we need to continue to support services for our seniors and identify opportunities for our youth.



Our Mission & Vision Statement

Our Mission

To Provide a welcoming, safe community by ensuring quality service in a responsible and sustainable manner.

Our Vision

The breathtaking, natural beauty of the Municipality of McDougall is home to a thriving community with unique cultural identities. Growth area's support our diversified economies, driven by our residents' passion for the place they call home.

With our strong economy, we can live, work and raise families here. We are a destination for visitors, attracted to our vibrant parks, beaches, and hiking trails. As leaders in sustainability, we passionately protect our natural environment.

Corporate Values

Operational Performance Excellence. We are committed to providing services that are affordable to our ratepayers while protecting future generations from the burden of debts and deficits. We are committed to delivering efficient and extraordinary municipal services including the ability to manage and mitigate both man-made and natural emergencies.

Building Strong & Vibrant Communities. We are committed to supporting our diverse communities and to making decisions that are in the best interests of all Municipal residents. As our Municipality grows, we will work hard to provide a safe and accessible community with recreational opportunities for all.

Growing Our Local Economy. We are committed to healthy economic growth and to supporting our strong local economy.

Respect for our Rural Environment. We will ensure that growth across the Municipality is sustainable and in keeping with existing rural character and charm. We will address legacy issues that threaten our environmental health.

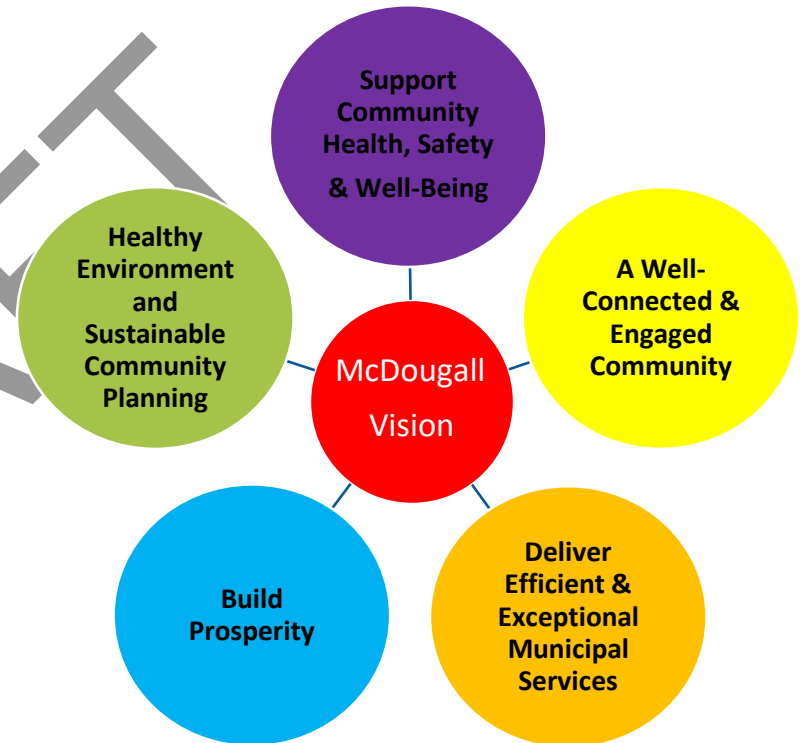
Responsible and Responsive Government. We are committed to finding collaborative and creative solutions. We will operate in an open, honest and transparent manner to offer equitable services to all of our clients. We will work hard to engage our community members and strengthen our partnerships with others.

Technology. We are committed to improving technology for our clients through collaboration with our municipal partners and exploring opportunities for expanded service.

Our Strategic Goal Areas

Building on the importance of creating a sustainable, 'Quality of Life' community, we will focus over the next four years and beyond on achieving the following strategic goals:

- **Deliver Efficient & Exceptional Municipal Services:** Manage our municipal assets to offer better (more efficient, more effective) services to our clients. Demonstrate good governance and value for the tax dollar.
- **Build Prosperity** through economic growth and development. Attracting new business and expanding existing businesses.
- **Healthy Environment & Sustainable Community Planning.** As the Municipality grows we will protect our environment which is the foundation for healthy communities and a healthy population.
- **Support Community Health, Safety & Well-Being.** Promote wellness and active lifestyles. Improve access to healthcare services and improve connectivity across the municipality. Build well-planned Communities that are healthy, diverse and safe.
- **Community Engagement.** Promote a better connected and more engaged community. Keep our citizens engaged by promoting open, inclusive decision making and governance.



Our Strategic Priorities

The goals, objectives and implementation priorities as set out herein, are the result of community, staff and Council collaboration and professional judgement based on best practices. The following pages provide a menu of tasks to be accomplished by Council and staff. While we recognize that these new initiatives will require the allocation of fiscal and human resources, we have focused our efforts on identifying a mix of priorities that we believe will further the growth of the community.

Deliver Efficient & Exceptional Municipal Services	Build Prosperity	Healthy Environment & Sustainable Community Planning	Support Community Health, Safety & Well Being	A Well-Connected & Engaged Community
Improve efficiency and effectiveness Open, accountable and responsible government Build organizational resilience	Grow the economy Strengthen local businesses Advocate for advancements in technology	A healthier environment A resilient environment Improve the quality of municipal infrastructure and invest in municipal facilities Commit to sustainable community planning throughout the Municipality	Support community/ population health and wellness Develop recreational opportunities across the Municipality Enhance community services for community members (seniors, youth) Strengthen cultural and heritage assets Deliver effective and efficient safety and security services (Police, Fire and EMS) and appropriate public education programming.	A more engaged community A more cohesive community An open communication system

Our Strategic Priorities & Actions

Our Strategic Plan is a collective road map intended to provide guidance for our community to flourish. The hallmark of a good community are the people that make the Municipality special. A good Community Strategic Plan understands the importance of building a collective community vision and working together to realize a better, healthier and more sustainable future.

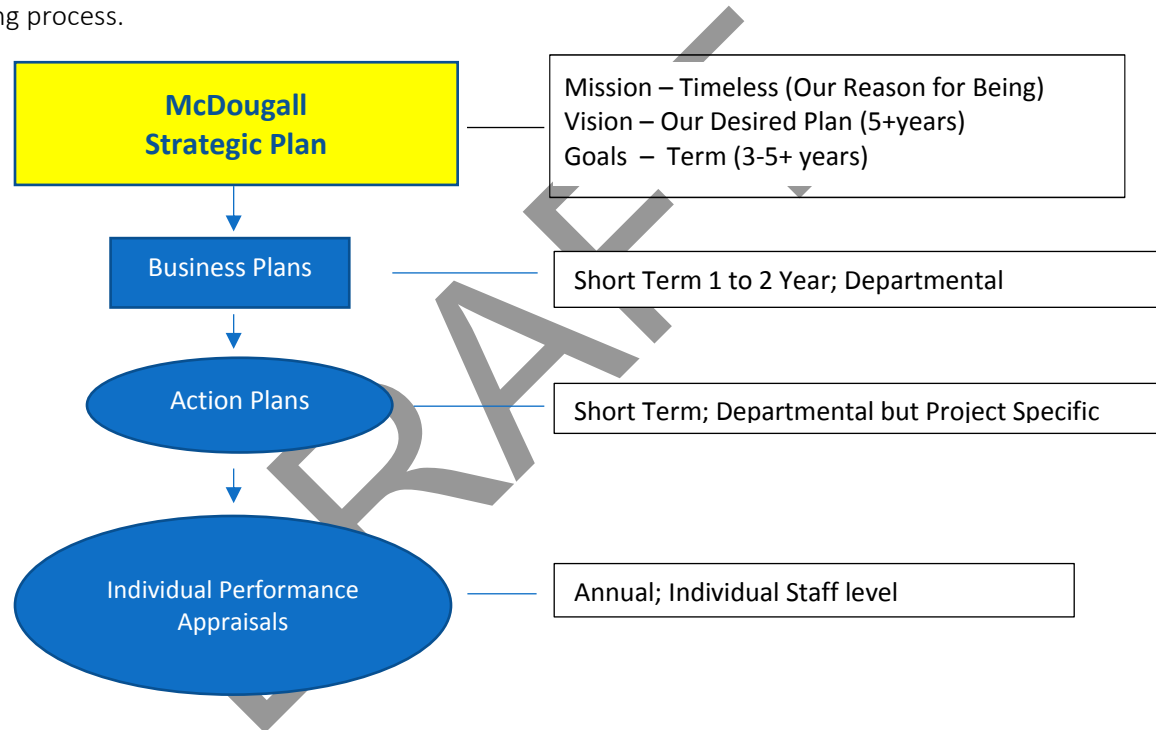
Our purpose in developing a Community Strategic Plan is to establish where our community as a whole, wants to be in the future and what actions we will take to get there. It has been developed to articulate our shared priorities so that we can make decisions today that will allow us to shape a prosperous future.

The strategic priorities that are included in this Plan reflect initiatives that are over and above the flow of important, ongoing work that is carried out by the Township in each of its departments. These priorities are reflective of the actions that staff, Council and community members believe must be a collective focus. These are the key actions that will allow the Municipality to continue to transform and evolve. We will align our resources – human and fiscal – to address these key areas and, in so doing, we will address existing but also emerging challenges. We will use this document to champion change and to move our community forward collectively. Moreover, we will view this as a living document and we will review and report annually on our accomplishments to ensure that progress is realized.

The following “Recommended Actions” represent a comprehensive five year action plan as approved by Council. These “Recommended Actions” will be reviewed during the Municipalities annual budget process and strategic plan review over the next five years. For specific information and progress on each “Recommended Action”, please refer to the **Municipalities Statement of Priorities and Direction**

Implementation

A Strategic Plan is an important document for any municipality but the development of the document is only the first step. The real measure of success lies in the implementation and adherence to the initiatives and priorities that are contained in this document. Both Council and Municipal staff are of the view that this Strategic Plan will exist as a living document. We will review the Strategic Plan annually and continue to advance the priorities contained in this document. At the same time, we will work with our community partners to realize the priorities that have been identified as top of mind by the constituents we serve. At the Municipality, we recognize that the most critical ingredient of success is commitment and we are committed to realizing this document. We will integrate this Plan with our business planning, our performance management and our budgeting process. The following schematic shows the relationship between the Strategic Plan and our business planning process.



We will ensure that this document is aligned with staff and fiscal management reporting to ensure that we make and report on our progress annually. In addition, we will require all staff reports that proceed to Council to identify how they uphold the vision and the goals identified in this document. In this way, we will ensure that we monitor our progress on an ongoing basis and that we demonstrate and document how our efforts are continuing to realize our long term vision.

CORPORATION OF THE MUNICIPALITY OF McDOUGALL

BY-LAW NO. 2022-38

**A By-law to deem certain lots in the Municipality
of McDougall not to be a part of a registered Plan
of Subdivision (Plan M-223) (Cook/Ferrara)**

WHEREAS Section 50(4) of the Planning Act, R.S.O. 1990, C.P. 13, as amended, authorizes Councils of local municipalities to pass By-laws designating any part of a Plan of Subdivision that has been registered for eight years or more to be deemed not to be a registered Plan of Subdivision for the purposes of Section 50 (3) of the Planning Act:

AND WHEREAS Plan M-223 fronting Cornflower Road has been registered for more than eight years;

AND WHEREAS the owner of Lot 228 and Lot 229 of Plan M-223 would like to merge these two lots.

AND WHEREAS there is no objection to the merging of the subject lots;

NOW THEREFORE, the Council of the Corporation of the Municipality of McDougall,

ENACTS AS A BY-LAW OF THE CORPORATION AS FOLLOWS:

1. That Lots 228 and Lot 229 of Plan M-223, in the Municipality of McDougall, formerly the Township of McDougall, District of Parry Sound are deemed not to be lots within a registered Plan of Subdivision for the purposes of Section 50 (3) of the Planning Act.
2. The Clerk is hereby authorized and directed to lodge a copy of this by-law with the Minister of Municipal Affairs and Housing.
3. This By-law shall take effect and come into force upon the registration of a certified copy of the by-law in the Parry Sound Land Registry Office.

READ a **FIRST** and **SECOND** time this ____ day of _____, 2022.

MAYOR

CLERK

READ a **THIRD** time, **PASSED, SIGNED** and **SEALED**, this ____ day of _____, 2022.

MAYOR

CLERK