



CORPORATION OF THE TOWNSHIP OF PRINCE

AGENDA

November 8, 2022

6:45 PM

Join Zoom Meeting

<https://us02web.zoom.us/j/86136482757?pwd=L0ZEMUJGQ2NEOS9FS1F2WGd1aHRpUT09>

Meeting ID: **861 3648 2757**

Passcode: **049726**

1. Call to Order
2. Approve Agenda
3. Disclosure of Pecuniary Interest
4. Minutes of Previous Meeting
 - a) Minutes of Regular Meeting October 11, 2022.
 - b) Minutes of Closed Meeting October 27, 2022.
5. Questions and information arising out of the minutes.
6. Petitions and/or delegations
 - a) BDO present 2021 Financial Statements
7. Staff Reports
 - a) Fire Chief Report
 - b) Roads Superintendent Report -None
 - c) Treasurer's Report- Revenue and Expenditure Reports from October 2022
8. Planning
9. By-Laws
10. Notice and Notice of Motions
11. Correspondence
 - a) SSMCA Proposed Budget and Levy for Municipal Consultation
 - b) CEMC Letter of Resignation Information only – no Discussion
 - c) DSSMSSAB Correspondence
 - d) Ontario Wildlife Damage Compensation Correspondence
 - e) MMAH Letter from Minister Steve Clark



CORPORATION OF THE TOWNSHIP OF PRINCE

AGENDA

November 8, 2022

6:45 PM

12. Minutes of Boards and Committees

13. New Business

- a) Township of Perry – Resolution of Support Healthcare connect System – Canadian Armed Forces
- b) Huron Shores Request for support Streamlining Governing legislation for Physicians in Ontario
- c) East Ferris Letter for support RECE's – Child Care workforce shortage
- d) Renew Agreement between City Sault Ste. Marie and Prince Township re: Building Inspection Services

14. Old Business

15. Closed Session

16. Confirmatory By-Law- 2022-2X

17. Adjournment



CORPORATION OF THE TOWNSHIP OF PRINCE
REGULAR MEETING
Minutes
October 11, 2022
Township Hall, 3042 Second Line West, Prince TWP
6:45 p.m

Present: Council: K. Lamming, E. Caputo, M. Matthews, E. Palumbo, I. Chambers
Staff: A. Nowlan, L. Bagg, J. Boissineau via Zoom
Public: M. Christensen, M. Mick, Helen Christensen, R. Zaraja, Adam Loubert, J. Weir, C. Bagg via Zoom
Media: M. LaHay Via Zoom

1. Call to Order 6:45 p.m.

2. Approve Agenda

Resolution 2022-182

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this council hereby approves the October 11 2022, agenda, and any addendum, as presented. (cd)

3. Disclosure of interest

Councillor Chambers declared a conflict of Interest on the basis that his spouse owns a business that would be discussed on the agenda - specifically item 7d. Councillor Chambers was excused from the meeting while Council discussed item 7d. Councillor Chambers returned to the meeting after the discussion on Agenda item 7d was completed.

4. Minutes of Previous meeting

a) Minutes of Regular Meeting on September 13, 2022.

Resolution 2022-183

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this Council hereby approves the minutes of the Regular meeting of September 13, 2022 as presented. (cd)

5. Questions and information arising out of the minutes -none

6. Petition and delegations - none

7. Staff Reports

a) Fire Chief report

Resolution 2022-184

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this Council hereby accepts the Fire Chief's report as presented. (cd)

b) Road Superintendent Report

Resolution 2022- 185

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this Council hereby accepts the Road's Superintendent report as presented. (cd)

c) Treasurer's Report – Revenue and Expenditure Reports from September 2022.

Resolution 2022-186

Moved by: Councillor M. Matthews

Seconded by: Councillor I. Chambers

Be it resolved that this Council hereby accepts the Treasurer's Revenue and Expenditure Reports: September 2022 revenue report in the amount of **\$141556.71** and the September 2022 expenditure report in the amount of **\$254509.15**. (cd)

d) Staff report on Township Hall/Fire Hall/ Pavilion Wi-fi and Internet Upgrades

Resolution 2022-187

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this Council hereby accepts the Staff report on Township Hall / Fire Hall / Pavilion Wi-Fi and internet as presented. (cd)

8. Planning

a) Official Plan Application OP-03-2022 565 Walls Road

Resolution 2022-188

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this Council Approves Application OP-03-2022 requesting an amendment to the Official Plan to state "Notwithstanding Policy C.9.1" to allow a consent to create an additional lot -Amendment No. 2022-01 with conditions outlined in the decision. (cd)

b) Consent Application C3-2022

Resolution 2022-189**Moved by: Councillor E. Caputo****Seconded by: Councillor I. Chambers**

Be it resolved that this Council Approves Application C3-2022, severance application, severing approximately 0.8031 Ha (1.98 ac) from Subject property (Roll 5766 000 000 53100 0000) with conditions outlined in the decision. (cd)

- c) Zoning by-Law Amendment Z-02-2022

Resolution 2022-190**Moved by: Councillor E. Caputo****Seconded by: Councillor E. Palumbo**

Be it resolved that this Council Approves Zoning By-Law Amendment, an amendment to the subject property from Rural Agriculture to Rural Residential Roll# 5766 000 000 63401 0000). (cd)

9. By-laws

- a) BY-LAW 2022-21 being a by-law for Official Plan Amendment OP-03-2022

Resolution 2022-191**Moved by: Councillor E. Caputo****Seconded by: Councillor E. Palumbo**

Be it resolved that this Council Adopts By-Law 2022-21 being a by-law for Official Plan Amendment OP-03-2022 for Roll # 5766 000 000 53100 0000 565 Walls Road allowing one additional rural residential lot severance only. (cd)

- b) By-Law 2022-22 being a by-law for Zoning Amendment Z-02-2022

Resolution 2022-192**Moved by: Councillor E. Palumbo****Seconded by: Councillor I. Chambers**

Be it resolved that this Council Adopts By-law 2022-22 being a by-law for Zoning Amendment Z-02-2022 for Roll# 5766 000 000 63401 0000, 1262 Airport Road from Rural Agriculture to Rural Residential (cd)

- c) By-Law 2022-23 being a By-Law to Authorize the Electronic Signing of Documents

Resolution 2022-193**Moved by: Councillor E. Palumbo****Seconded by: Councillor E. Caputo**

Be it resolved that this Council Adopts By-law 2022-23 being a by-law to Authorize the Electronic Signing of Documents. (cd)

10. Motions and notice of motions -none**11. Correspondence**

- a) MMAH Letter from Minister Steve Clark Land use planning

Resolution 2022- 194**Moved by: Councillor E. Palumbo****Seconded by: Councillor E. Caputo**

Be it resolved that this Council hereby approves MMAH Letter from Minister Steve Clark on Land Use Planning as correspondence. (cd)

12. Minutes of Boards and Committees - none**13. New Business**

- a) Two quotes to repair the Roof Drainpipe of the Community Center for review and approval.

Resolution 2022- 195**Moved by: Councillor I. Chambers****Seconded by: Councillor E. Caputo**

Be it resolved that this Council accepts the two Quotes to repair the Roof Drainpipe of the Community Center for review and approval. (cd)

Resolution 2022- 196**Moved by: Councillor I. Chambers****Seconded by: Councillor M. Matthews**

Be it resolved that this Council accepts The Corporation of the Township of McGarry Letter – Removal of Municipal Councillors under Prescribed Circumstances – to MMAH. (cd)

14. Old Business**15. Closed Session**

- a) Personal matters about an identifiable individual, including municipal employees [s. 239(2)(b)]
- b) Labour relations or employee negotiations [s. 239(2)(d)]

Resolution 2022- 197

Moved by: Councillor E. Caputo

Seconded by: Councillor E. Palumbo

Be it resolved that this Council hereby goes to closed session at 7:30pm to discuss matters pertaining to:

Personal matters about an identifiable individual, including municipal employees [s. 239(2)(b)].

Labour relations or employee negotiations [s. 239(2)(d)] (cd)

Resolution 2022- 198

Moved by: Councillor M. Matthews

Seconded by: Councillor I. Chambers

Be it resolved that this Council hereby to come out of closed session at 7:40pm. (cd)

16. Confirmatory By-law

Resolution 2022-199

Moved by: Councillor I. Chambers

Seconded by: Councillor M. Matthews

Be it resolved that this Council hereby adopts By-Law 2022-24, being a by-law to adopt, ratify, and confirm the action of Council for October 11, 2022. (cd)

17. Adjournment

Resolution 2022-200

Moved by: Councillor E. Caputo

Seconded by: Councillor I. Chambers

Be it resolved that this Council hereby adjourns at 7:38 p.m. until October 11, 2022, or the call of the chair. (cd)

Mayor, K. Lamming

Clerk, A. Nowlan



The Corporation of the Township of Prince

3042 Second Line West,
Prince Township, Ontario P6A 6K4

Phone 705-779-2992 Fax 705-779-2725

Mayor: Ken Lamming

Clerk: Andrew Nowlan

October 27, 2022 Closed Meeting Minutes

Present: Council: K. Lamming, E. Palumbo, E. Caputo, M. Matthews,
Staff: A. Nowlan
E4M Consultant: Peggy Young-Lovelace

1. Call to Order 6 p.m.

2. Approve Agenda

Resolution 2022-201

Moved by: Councillor E. Palumbo

Seconded by: Councillor M. Matthews

Be it resolved that the Council of Prince Township Approves the October 27, 2022 Agenda and any addendum as presented. (carried).

3. Disclosure Pecuniary Interest -None

4. Closed Session –

- a) Personal Matters about an identifiable individual, including municipal employees [s.239(2)(b)] – 3 month review of new Municipal Administrator

Resolution 2022-202

Moved by: M. Matthews

Seconded by: E. Palumbo

Be it resolved that the Council of Prince Township Approves moving into Closed Session on Oct 27, 2022 at 6:04pm to discuss:

Personal Matters about an identifiable individual, including municipal employees [s.239(2)(b)] – 3 month review of new Municipal Administrator (carried)

b)

Resolution 2022-203

Moved by: M. Matthews

Seconded by: E. Palumbo

Be it resolved that the Council of Prince Township Approves moving out from Closed Session on October 27, 2022 at 7:42pm from discussion on

- b) Personal Matters about an identifiable individual, including municipal employees [s.239(2)(b)] – 3 month review of new Municipal Administrator (carried)

5. Confirmation By-law 2022-25

Resolution 2022-204

Moved by: E. Caputo

Seconded by: M. Matthews

Be it resolved that the Council of Prince Township Adopts By-Law 2022-25, being a By-Law to adopt, ratify and confirm the actions of Council on October 27, 2022. (carried)

6. Adjournment

Resolution 2022-205

Moved by: E. Caputo

Seconded by: E. Palumbo

BE IT RESOLVED THAT THE COUNCIL OF PRINCE TOWNSHIP hereby adjourns at 7:45 p.m. until November 8, 2022 or at the call of the chair. CARRIED

Ken Lamming, Mayor

Andrew Nowlan, Clerk

Township of Prince
Consolidated Financial Statements
For the year ended December 31, 2021

Draft

Township of Prince
Consolidated Financial Statements
For the year ended December 31, 2021

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Township of Prince Management's Responsibility for Financial Reporting

December 31, 2021

The accompanying consolidated financial statements of the Township of Prince are the responsibility of management and have been approved by the Mayor and CAO / Clerk-Treasurer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The municipality maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the municipality's assets are appropriately accounted for and adequately safeguarded.

The municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers and inhabitants of the municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the municipality's consolidated financial statements.

Mayor

CAO / Clerk-Treasurer

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Township of Prince

Opinion

We have audited the consolidated financial statements of Township of Prince (the Township) which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2021 and its consolidated results of operations, its consolidated change in net financial assets and its consolidated cash flows for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Independent Auditor's Report (continued)

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

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

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

Chartered Professional Accountants, Licensed Public Accountants
Sault Ste. Marie, Ontario
November 8, 2022

Township of Prince

Consolidated Statement of Financial Position

December 31	2021	Restated (see note 12) 2020
Financial assets		
Cash	\$ 457,704	\$ 277,866
Taxes receivable	177,463	178,383
Accounts receivable	95,721	130,131
Portfolio investments (Note 13)	2,129,836	1,672,118
	<u>2,860,724</u>	<u>2,258,498</u>
Liabilities		
Accounts payable and accrued liabilities	295,399	112,541
Deferred revenue (Note 5)	278,162	126,503
Long term debt (Note 4)	357,000	399,000
	<u>930,561</u>	<u>638,044</u>
Net financial assets	<u>1,930,163</u>	<u>1,620,454</u>
Non-financial assets		
Tangible capital assets (Schedule 1)	5,274,300	5,311,585
Prepaid expenses	17,614	13,488
	<u>5,291,914</u>	<u>5,325,073</u>
Accumulated surplus (Note 3)	<u>\$ 7,222,077</u>	<u>\$ 6,945,527</u>

On behalf of the Council:

_____ Mayor

_____ Treasurer

Township of Prince Consolidated Statement of Operations

			Restated (see note 12)
For the year ended December 31	Budget	2021	2020
Revenue			
Taxation (Note 2)	\$ 1,443,631	\$ 1,442,881	\$ 1,409,799
Government grants - Provincial	323,627	704,901	825,267
Government grants - Federal	164,268	49,009	131,254
Other municipalities	-	5,000	4,000
User fees and service charges	34,200	48,793	92,440
Licences, permits and rents	69,150	79,999	32,415
Interest fines and penalties	25,000	34,880	30,233
Investment income	35,500	53,116	35,296
Other	(5,050)	10,995	34,529
	2,090,326	2,429,574	2,595,233
Expenses			
General government	418,350	432,138	407,378
Protection services	331,432	351,259	350,727
Transportation services	388,710	288,652	288,980
Environmental services	81,402	81,084	83,503
Health services	121,563	124,900	115,343
Social and family services	316,539	767,129	751,399
Recreation and cultural services	62,955	103,327	134,502
Planning and development	28,200	4,534	-
	1,749,151	2,153,023	2,131,832
Annual surplus	341,175	276,551	463,401
Accumulated surplus, beginning of year	6,945,526	6,945,526	6,482,125
Accumulated surplus, end of year	\$ 7,286,701	\$ 7,222,077	\$ 6,945,526

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

Township of Prince

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	Budget	2021	Restated (see note 12) 2020
Annual surplus	\$ 341,175	\$ 276,551	\$ 463,401
Acquisition of tangible capital assets	(602,938)	(171,577)	(742,713)
Amortization of tangible capital assets	-	208,862	220,710
Proceeds on sale of tangible capital assets	-	-	25,348
Prepaid expenses and inventory of supplies	-	(4,126)	9,226
Net change in net financial assets	(261,763)	309,710	(24,028)
Net financial assets, beginning of year	1,620,453	1,620,453	1,644,481
Net financial assets, end of year	\$ 1,358,690	\$ 1,930,163	\$ 1,620,453

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

Township of Prince Consolidated Statement of Cash Flows

For the year ended December 31	2021	Restated (see note 12) 2020
Operating transactions		
Annual surplus	\$ 276,551	\$ 463,401
Amortization	208,862	220,710
	485,413	684,111
Changes in non-cash working capital balances		
Taxes receivable	920	(32,780)
Accounts receivable	34,410	(74,225)
Other current assets	(4,126)	9,226
Accounts payable and accrued liabilities	182,857	(285,597)
Deferred revenue	151,659	(72,938)
Portfolio investments	(457,718)	(1,672,117)
	393,415	(1,444,320)
Capital transactions		
Acquisition of tangible capital assets	(171,577)	(742,713)
Proceeds on sale of tangible capital assets	-	25,348
	(171,577)	(717,365)
Financing activities		
Proceeds of long term debt	-	420,000
Repayment of long term debt	(42,000)	(21,000)
	(42,000)	399,000
Net change in cash and cash equivalents	179,838	(1,762,685)
Cash and cash equivalents, beginning of year	277,866	2,040,551
Cash and cash equivalents, end of year	\$ 457,704	\$ 277,866

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

Township of Prince

Notes to Consolidated Financial Statements

December 31, 2021

1. Summary of significant accounting policies

The consolidated financial statements of the municipality have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Basis of Consolidation These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of all municipal organizations, committees and boards which are owned or controlled by the municipality, including the following:

Prince Township Library Board
Prince Township Parent/Child Resource Centre
Prince Township Museum Board

**Cash and Cash
Equivalents**

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

**Tangible Capital
Assets**

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	20 to 25 years
Buildings	20 to 40 years
Machinery and equipment	3 to 20 years
Vehicles	4 to 20 years
Furnishings and fixtures	5 to 20 years
Infrastructure - bridges, culverts & streetlights	25 to 75 years
Infrastructure - road bases	40 years
Infrastructure - road paved surface	25 years

**Collection of Taxes on
Behalf of Other
Taxation Authorities**

The municipality collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these consolidated financial statements.

Trust Funds

Funds held in trust by the municipality and their related operations are not included in these consolidated financial statements. The financial activity and financial position of the trust funds are reported separately.

**Retirement Benefits
and Other Employee
Benefit Plans**

The municipality provides pension benefits to specified employees through the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan. The municipality's contributions due during the period are expensed as incurred. The municipality provides other post-employment benefits. These costs accumulate over the period of service provided by employees and are determined using management's best estimates.

Township of Prince

Consolidated Summary of Significant Accounting Policies

December 31, 2021

1. Summary of significant accounting policies *(continued)*

Deferred Revenue	Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.
Government Transfers	Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
Revenue Recognition	<p>Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.</p> <p>Sales of service and other revenue is recognized on an accrual basis.</p>
Portfolio Investments	Portfolio investments are recorded at cost. Portfolio investments are written down where there has been a loss in value that is other than a temporary decline.
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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Township of Prince

Notes to Consolidated Financial Statements

December 31, 2021

2. Taxation	2021	2020
Residential and multi-residential	\$ 1,618,569	\$ 1,606,904
Commercial and industrial	92,126	86,818
Taxation from other governments	26,607	25,818
	1,737,302	1,719,540
Deduct: amounts received or receivable for school boards	(294,421)	(309,741)
	\$ 1,442,881	\$ 1,409,799

3. Accumulated surplus

	2021	2020
Reserves set aside for specific purposes by Council		
Working funds	\$ 1,332,496	\$ 1,084,502
Other	383,055	383,055
Museum restoration	11,789	11,791
Recreation, current purposes	31,397	31,397
Roads	394,779	388,392
Fire	74,000	74,000
Parks	40,900	40,900
	2,268,416	2,014,037
Reserve funds set aside for specific purposes by Council		
Fire	26,325	26,325
Total reserves	2,294,741	2,040,362
Equity in tangible capital assets	4,917,300	4,914,461
General deficit	(45,300)	(45,300)
Library surplus	12,683	11,585
Museum surplus	5,077	5,962
Parent and Child Resource Centre surplus (deficit)	37,576	19,318
	\$ 7,222,077	\$ 6,946,388

Allocation of annual surplus

	2021	2020
Equity in tangible capital assets	\$ 3,701	\$ 98,671
Reserve and reserve funds	254,379	392,274
Library deficit	1,098	(1,747)
Museum surplus (deficit)	(885)	(834)
Parent and Child Resource Centre surplus (deficit)	18,258	20,337
	\$ 276,551	\$ 508,701

Township of Prince

Notes to Consolidated Financial Statements

December 31, 2021

4. Long term debt

Long term debt reported on the statement of financial position is comprised of the following:

	<u>2021</u>	<u>2020</u>
Ontario Infrastructure and Lands Corporation debenture due in 2030, with semi-annual principal payments of \$21,000 plus interest at a rate of 1.99%.	\$ 357,000	\$ 399,000

Principal payments over the next five years as thereafter are due as follows:

2022	\$ 42,000
2023	42,000
2024	42,000
2025	42,000
2026	42,000
Thereafter	<u>147,000</u>
	\$ 357,000

5. Deferred revenue

	<u>2021</u>	<u>2020</u>
Other deferred revenue	\$ 56,592	\$ 30,781
Parks - Obligatory	89,525	71,409
Federal Gas Tax - Obligatory	132,045	<u>24,313</u>
	\$ 278,162	\$ 126,503

Deferred revenue continuity

	<u>2021</u>	<u>2020</u>
Balance, beginning of year:	\$ 126,503	\$ 199,441
Contributions	145,982	<u>93,241</u>
	272,485	292,682
Contributions used	20,026	<u>166,179</u>
Balance, end of year	\$ 252,459	\$ 126,503

Township of Prince

Notes Consolidated to Financial Statements

December 31, 2021

6. Post employment and retirement benefits

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

Because OMERS is a multi-employer pension plan, the Township does not recognize any share of the pension plan deficit, as a joint responsibility of all Ontario municipalities and their employees. At December 31, 2021 OMERS reported an actuarial funding deficit of \$3,131 million. The municipality's contributions to OMERS equal those made by the employees. During the year, the municipality contributed \$40,604 (2020 - \$38,642) to the plan. As this is a multi-employer pension plan, these contributions are the township's pension benefit expense.

The municipality's employees accumulate unused sick days and may become entitled to a cash payment when they leave the municipality's employment. The cost of the benefits is determined using management's best estimate.

The liability for these accumulated days, amounted to \$- (2020 - \$-) at the end of the year.

7. Trust funds

Trust funds administered by the Township amounting to \$78,459 (2020 - \$74,627) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

8. Credit facility

The municipality has established a \$300,000 bank operating line of credit bearing interest at prime and secured by a general security agreement. As at December 31, 2021, a balance of NIL was outstanding on this credit facility.

9. Public Sector Salary Disclosure Act

For Township of Prince, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

Township of Prince

Notes Consolidated to Financial Statements

December 31, 2021

10. Segmented information

The municipality is a diversified local government institution that provides a wide range of services to its citizens. For management reporting purposes, municipal operations and activities are organized and reported by Department. Departments 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 departments. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General government

The administration department oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of council.

Protection

Protection is comprised of the police, fire/emergency, by-law enforcement and building inspections departments. The mandate of the police department 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. The fire/emergency department is responsible to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

Transportation

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, winter control and street lighting.

Environmental

The environmental department consists of solid waste disposal. The department provides drinking water to ratepayers, collecting and treating wastewater, and providing garbage collection and waste minimization programs and facilities for solid waste disposal.

Health

Through the Algoma Health Unit, the municipality contributes to public health services and education and through the Algoma District Services Administration Board, to ambulance services. In addition, this department oversees the care and maintenance of municipal cemeteries.

Social and family

Through the Algoma District Services Administration Board, the municipality contributes to social assistance payments, child care services and social housing. In addition, the municipality provides alternative residential services for seniors.

Recreation and cultural

The recreation and cultural department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as parks, rink facilities, fitness and sports programs. It provides public services that contribute to healthy communities through partnerships, promotion, prevention, protection and enforcement. The department also contributes towards the information needs of the municipality's citizens through the provision of library services.

Township of Prince

Notes Consolidated to Financial Statements

December 31, 2021

10. Segmented information (continued)

Planning

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighbourhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

For each reported segment, revenues and expenses include 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.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the summary of significant accounting policies. For additional information see Schedule 2.

11. Budget

The Financial Plan (Budget) By-Law adopted by Council on May 11, 2021 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use of reserves and/or surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets (debt) represent the Financial Plan adopted by Council on May 11, 2021 with adjustments as follows:

Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenditures	602,938
Less:	
Net inter-fund transfers from reserves	(52,586)
Amortization	<u>(208,862)</u>
Budget surplus per statement of operations	<u>\$ 341,490</u>

Township of Prince
Notes to Consolidated Financial Statements

December 31, 2021

12. Prior period adjustment

During the year it was discovered that a grant relating to the December 31, 2020 year end was recorded twice. As a result, prior year accumulated surplus, accounts receivable, grant revenue, and annual surplus were overstated. The financial statement amounts that are presented for comparative purposes have been restated to adjust this as follows:

Decrease in 2020 accounts receivable	\$	45,300
Decrease in 2020 government grants - Provincial	\$	45,300
Decrease in 2020 accumulated surplus	\$	45,300
Decrease in 2020 annual surplus	\$	45,300

13. Portfolio investments

Portfolio investments consist of mutual funds. The market value of the mutual funds is \$2,006,365 (2020 - \$1,564,803).

14. Comparative figures

The comparative figures have been restated to conform with current year presentation.

Township of Prince
Schedule 1 - Consolidated Tangible Capital Assets

For the year ended December 31, 2021

	Land	Buildings	Machinery and Equipment	Vehicles	Furnishings and Fixtures	Infrastructure	Construction in progress	Total
Cost, beginning of year	\$ 114,490	\$ 918,534	\$ 324,931	\$ 529,175	\$ 34,171	\$ 5,743,673	\$ 2,915	\$ 7,667,889
Additions	-	15,646	4,899	-	2,134	-	148,898	171,577
Cost, end of year	114,490	934,180	329,830	529,175	36,305	5,743,673	151,813	7,839,466
Accumulated amortization, beginning of year	-	177,856	192,095	139,983	26,241	1,820,129	-	2,356,304
Amortization	-	25,082	21,984	34,868	5,172	121,756	-	208,862
Accumulated amortization, end of year	-	202,938	214,079	174,851	31,413	1,941,885	-	2,565,166
Net carrying amount, end of year	\$ 114,490	\$ 731,242	\$ 115,751	\$ 354,324	\$ 4,892	\$ 3,801,788	\$ 151,813	\$ 5,274,300

The net book value of tangible capital assets not being amortized because they are under construction/development or have been removed from service is \$151,813 (2020 - \$2,915).

The Municipality holds various works of art and historical treasures. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits association with such property cannot be made.

Township of Prince
Schedule 1 - Consolidated Tangible Capital Assets (continued)

For the year ended December 31, 2020 (comparative figures)

	Land	Buildings	Machinery and Equipment	Vehicles	Furnishings and Fixtures	Infrastructure	Construction in progress	Total
Cost, beginning of year	\$ 114,490	\$ 844,640	\$ 297,988	\$ 180,445	\$ 34,171	\$ 5,430,131	\$ 66,355	\$ 6,968,220
Additions	-	73,894	26,943	391,774	-	250,102	-	742,713
Disposals	-	-	-	(43,044)	-	-	-	(43,044)
Capitalized construction	-	-	-	-	-	63,440	(63,440)	-
Cost, end of year	114,490	918,534	324,931	529,175	34,171	5,743,673	2,915	7,667,889
Accumulated amortization, beginning of year	-	153,166	158,076	117,500	26,241	1,698,307	-	2,153,290
Amortization	-	24,690	34,019	40,179	-	121,822	-	220,710
Disposals	-	-	-	(17,696)	-	-	-	(17,696)
Accumulated amortization, end of year	-	177,856	192,095	139,983	26,241	1,820,129	-	2,356,304
Net carrying amount, end of year	\$ 114,490	\$ 740,678	\$ 132,836	\$ 389,192	\$ 7,930	\$ 3,923,544	\$ 2,915	\$ 5,311,585

The net book value of tangible capital assets not being amortized because they are under construction (or development or have been removed from service) is \$2,915.

The Municipality holds various works of art and historical treasures. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits association with such property cannot be made.

Township of Prince
Schedule 2 - Consolidated Segment Disclosure

For the year ended December 31, 2021

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 193,796	\$ 254,445	\$ 149,230	\$ 61,328	\$ 95,196	\$ 605,807	\$ 81,090	\$ 1,989	\$ 1,442,881
Government grants - Provincial	82,794	49,324	28,617	8,029	12,463	510,829	12,685	260	704,901
Government grants - Federal	-	-	20,025	-	-	28,984	-	-	49,009
Other municipalities	-	-	-	-	-	-	5,000	-	5,000
User fees and service charges	20,535	3,538	50	120	8,976	7,289	5,785	2,500	48,793
Licences, permits and rents	61,619	-	-	-	-	-	18,380	-	79,999
Interest fines and penalties	34,880	-	-	-	-	-	-	-	34,880
Investment income	53,116	-	-	-	-	-	-	-	53,116
Other	10,995	-	-	-	-	-	-	-	10,995
	457,735	307,307	197,822	69,477	116,635	1,152,909	122,940	4,749	2,429,574
Expenses									
Salaries and benefits	240,399	62,173	41,848	2,900	4,092	353,991	29,844	-	735,247
Materials and supplies	168,185	63,289	110,347	40,432	5,046	129,680	40,522	-	557,501
Contracted services	20,646	180,141	5,934	33,209	-	-	-	4,534	244,464
Rents and financial expenses	-	7,729	-	-	-	-	-	-	7,729
External transfers and other	-	-	-	-	115,762	283,458	-	-	399,220
Amortization	2,908	37,927	130,523	4,543	-	-	32,961	-	208,862
	432,138	351,259	288,652	81,084	124,900	767,129	103,327	4,534	2,153,023
Net surplus (deficit)	\$ 25,597	\$ (43,952)	\$ (90,830)	\$ (11,607)	\$ (8,265)	\$ 385,780	\$ 19,613	\$ 215	\$ 276,551

Township of Prince
Schedule 2 - Consolidated Segment Disclosure (continued)

For the year ended December 31, 2020 (comparative figures)

	General Government	Protection	Trans- portation	Environ- mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	\$ 175,910	\$ 267,349	\$ 137,756	\$ 63,953	\$ 85,480	\$ 576,860	\$ 103,259	\$ (768)	\$ 1,409,799
Government grants - Provincial	235,514	35,879	18,487	8,583	11,472	498,708	15,927	697	825,267
Government grants - Federal	-	-	90,949	-	-	28,545	11,760	-	131,254
Other municipalities	-	-	-	-	-	-	4,000	-	4,000
User fees and service charges	68,870	6,608	50	100	2,750	6,178	5,734	2,150	92,440
Licences, permits and rents	10,285	-	-	-	-	-	22,130	-	32,415
Interest fines and penalties	30,233	-	-	-	-	-	-	-	30,233
Investment income	35,296	-	-	-	-	-	-	-	35,296
Other	34,529	-	-	-	-	-	-	-	34,529
	590,637	309,836	247,242	72,636	99,702	1,110,291	162,810	2,079	2,595,233
Expenses									
Salaries and benefits	226,736	61,745	42,805	4,163	3,246	333,428	27,431	-	699,554
Materials and supplies	157,347	57,250	106,160	60,890	921	135,446	67,213	-	585,227
Contracted services	20,821	187,359	6,339	13,907	-	-	-	-	228,426
Rents and financial expenses	-	4,213	-	-	-	-	-	-	4,213
External transfers and other	-	-	-	-	111,176	282,525	-	-	393,701
Amortization	2,474	40,160	133,676	4,543	-	-	39,858	-	220,711
	407,378	350,727	288,980	83,503	115,343	751,399	134,502	-	2,131,832
Net surplus (deficit)	\$ 183,259	\$ (40,891)	\$ (41,738)	\$ (10,867)	\$ (15,641)	\$ 358,892	\$ 28,308	\$ 2,079	\$ 463,401

Township of Prince
Schedule 3 - Library Board

Statement of Operations

For the year ended December 31	2021	2020
Revenue		
Grants - Province	\$ 2,069	\$ 2,069
Township contribution	5,000	4,000
Calendar	5,712	5,455
Other	73	279
	<u>12,854</u>	<u>11,803</u>
Expenses		
Amortization	2,264	2,312
Fundraising	1,563	2,093
Materials and supplies	6,419	6,124
Professional fees	2,027	1,133
Honorarium	4,200	4,200
	<u>16,473</u>	<u>15,862</u>
Annual deficit	(3,619)	(4,059)
Accumulated surplus, beginning of year	16,302	20,361
Accumulated surplus, end of year	\$ 12,683	\$ 16,302

Statement of Financial Position

December 31	2021	2020
Financial assets		
Cash	\$ 13,326	\$ 13,962
Prepaid expenses	870	870
	<u>14,196</u>	<u>14,832</u>
Liabilities		
Accounts payable	-	-
Due to township	3,966	3,247
	<u>3,966</u>	<u>3,247</u>
Net financial assets	10,230	11,585
Tangible capital assets	2,453	4,717
Accumulated surplus	\$ 12,683	\$ 16,302
Accumulated surplus represented by:		
Equity in tangible capital assets	\$ 2,453	\$ 4,717
Accumulated operating surplus	10,230	11,585
	<u>\$ 12,683</u>	<u>\$ 16,302</u>

Township of Prince
Schedule 4 - Museum Board

Statement of Operations

For the year ended December 31	2021	2020
Revenue		
Expenses		
Bank charges	\$ -	\$ 41
Materials and supplies	885	-
Professional fees	-	763
Wages and benefits	-	30
	885	834
Annual surplus (deficit)	(885)	(834)
Accumulated surplus, beginning of year	5,962	6,796
Accumulated surplus, end of year	\$ 5,077	\$ 5,962

Statement of Financial Position

December 31	2021	2020
Financial assets		
Cash	\$ 6,876	\$ 7,761
Due from Township of Prince	(454)	(454)
	6,422	7,307
Liabilities		
Accounts payable	1,345	1,345
Accumulated surplus	\$ 5,077	\$ 5,962
Accumulated surplus represented by:		
Reserves	\$ 11,789	\$ 11,898
Accumulated operating deficit	(6,712)	(5,936)
	\$ 5,077	\$ 5,962

Township of Prince
Schedule 5 - Parent/Child Resource Centre

Statement of Operations

For the year ended December 31	2021	2020
Revenue		
Grants - District Social Services Board	\$ 431,518	\$ 421,291
Grants - Government of Canada	28,984	28,545
Other	7,289	6,178
	467,791	456,014
Expenses		
Administration	4,900	6,872
Occupancy	11,332	9,003
Postage, stationary and office supplies	291	805
Program supplies	79,017	85,569
Wages and benefits	353,991	333,428
	449,531	435,677
Annual surplus	18,260	20,337
Accumulated surplus (deficit), beginning of year	19,316	(1,021)
Accumulated surplus, end of year	\$ 37,576	\$ 19,316

Statement of Financial Position

December 31	2021	2020
Financial assets		
Cash	\$ 60,609	\$ 52,010
Accounts receivable	29,023	5,015
Due from Township of Plummer Additional	8,473	10,877
	98,105	67,902
Liabilities		
Accounts payable and accrued liabilities	29,560	17,725
Deferred revenue	30,969	30,861
	60,529	48,586
Accumulated surplus	\$ 37,576	\$ 19,316

**Township of Prince
Trust Funds
Financial Statements
For the year ended December 31, 2021**

Draft

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Township of Prince

Opinion

We have audited the financial statements of the Trust Funds of Township of Prince (the Township) which comprise the statement of financial position as at December 31, 2021, and the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2021 and the results of its operations for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Independent Auditor's Report (continued)

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

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

Chartered Professional Accountants, Licensed Public Accountants
Sault Ste. Marie, Ontario
November 8, 2022

**Township of Prince
Trust Funds
Cemetery Care and Maintenance
Statement of Financial Position**

December 31	2021	2020
Assets		
Cash	\$ 14,296	\$ 11,553
Term deposit	45,000	45,000
Due from township	19,163	18,074
	\$ 78,459	\$ 74,627
Fund Balance		
Capital	\$ 78,459	\$ 74,627

	Statement of Continuity	
For the year ended December 31	2021	2020
Revenue		
Monument charge	\$ 326	\$ 100
Interest earned	1,506	660
Care & maintenance	2,000	2,000
	3,832	2,760
Expenditures	-	-
Annual surplus	3,832	2,760
Balance, beginning of year	74,627	71,867
Balance, end of year	\$ 78,459	\$ 74,627

Notes to Financial Statements

December 31, 2021

1. Significant accounting policies

The financial statements of the Trust Funds of Township of Prince are prepared in accordance with Canadian public sector accounting standards.

2. Cash

Cash is represented by funds on deposit in chartered banks or investment portfolios.



COUNCIL REPORT

Date: November 3, 2022	Date Presented: November 8, 2022
Prepared By: Steve Hemsworth	Rank: Fire Chief

Operations

Responses for October	2022 Total
Medical – 2	7
Fires – 0	1
MVA – 0	2
Other- 1	3

Personnel

No change, 19 firefighters and 3 medical first responders.

Training

Seven Prince Firefighters are currently in the online portion of the NFPA 1021 Officer 1 training that we are hosting December 2 -4, 2022. The Ontario Fire College will be instructing the course and members from four other fire departments will be attending as well.

Equipment

The most recent communications from the supplier of our new firetruck indicate our build date has been moved up. The new anticipated delivery date is currently the end of May 2023.

Fire Prevention

On October 19 Prince Firefighters were out in the community going door to door to discuss smoke and CO detectors with residents. 43 residences on Wall, Deans and Gagnon road were visited.

Fire safety and prevention messaging is continuing to be distributed on the departments Facebook and Instagram social media accounts.

Agenda item 7c

		Prince Township October 2022 Expenditures	\$248,913.68	
	Date	Vendor	Description	Amount
Chq 14001-14023	October	Payroll		\$22,579.48
Chq 10286-10289,10291-10293	24-Oct	Election Honorariums		\$3,100.00
10236	2022-10-04	City of Sault Ste Marie	Dump Fees	\$19.95
10237	2022-10-04	Receiver General	Payroll Liabilities	\$9,138.50
10238	2022-10-04	Prince Township Library	Annual Grant	\$5,000.00
10239	2022-10-04	Lorraine Mousseau	Office Supplies	\$255.89
10240	2022-10-04	Prince Township Museum Board	Annual Grant	\$4,429.29
10241	2022-10-04	Frankie's Automotive & Body Shop	Oil changes Dodge Ram	\$281.25
10242	2022-10-04	Parent/Child Resource Centre	Canada Summer Jobs payment	\$3,150.00
10243	2022-10-04	Cliffe Printing Inc.	Election Supplies	\$229.39
10244	2022-10-04	Brian Evans	Cell phone reimbursement	\$240.00
10245	2022-10-04	Orkin Canada Corporation	Pest Control	\$67.01
10246	2022-10-04	Reliable Maintenance Products	Janitorial Supplies	\$562.25
10247	2022-10-04	BMO Bank of Montreal	refund of overpayment	\$2,323.50
10248	2022-10-04	Enbridge Gas (ITE)	Incremental tax equivalent Annual payment	\$12,300.00
10249	2022-10-04	Andrew Nowlan	AMCTO Membership Fee	\$242.95
10250	2022-10-12	Avery Construction	Granular "a" North Gros Cap Road 6 loads	\$1,248.46
10251	2022-10-12	Bell Canada	Oct Yellow pages / Phone	\$138.75
10252	2022-10-12	Municipal Property Assessment Corporation	Quarterly payment	\$5,101.25
10253	2022-10-12	Public Utilities Corporation	Monthly hydrants,water system, LED gateway,streetlights	\$1,770.91

Agenda item 7c

10254	2022-10-12	Spectrum Group	Tower rental	\$367.25
10255	2022-10-12	WirelessCom Ca Inc.	Back door accessible button repair, email accounts, VoIP, website fee, internet	\$698.28
10256	2022-10-12	Airways General Store	Diesel, Gas purchases fleet	\$1,113.42
10257	2022-10-12	Receiver General	PIER payment	\$526.14
10258	2022-10-12	Lorraine Mousseau	Office supplies	\$215.93
10259	2022-10-12	Parent/Child Resource Centre	First Aid kits	\$215.12
10260	2022-10-12	BDO Canada LLP	Financial Stmts	\$6,045.50
10261	2022-10-12	Johnson's Fire Services Inc.	Fire trucks re-certification	\$1,017.00
10262	2022-10-12	GFL Environmental Inc.	waste / recycling	\$6,789.04
10263	2022-10-12	Laird Signs and Designs	Marina sign	\$104.10
10264	2022-10-12	Xerox Canada Inc.	Copies	\$25.56
10265	2022-10-12	ICONIX Waterworks LP	delineator post	\$139.53
10266	2022-10-12	ENBRIDGE GAS INC.	Gas bill	\$78.07
10267	2022-10-12	WINMAR	Fire Hall Brick Repair	\$15,182.82
10269	2022-10-20	Archibald Bros.	back blading Walls, Grading Prince Lake & Hill road, hauling spread gravel N Gros Cap, remove float docks	\$2,147.00
10270	2022-10-20	Public Utilities Corporation	annual fee private hydrant,elec bill, oct hydrant fee, water system, musuem electric,fire hall electic,	\$3,386.04
10271	2022-10-20	Workplace Safety and Insurance Board	Quarterly payment	\$2,413.31
10272	2022-10-20	Airways General Store	Diesel / Gas fleet	\$370.59
10273	2022-10-20	Pioneer Construction Inc.	1 load cold mix Baseline	\$181.33
10274	2022-10-20	Steve Rouble	Cemetery site locations	\$50.00
10275	2022-10-20	Commercial Heating	Zone valve service heating system	\$124.30

Agenda item 7c

10276	2022-10-20	City of Sault Ste. Marie	Oct policing	\$17,457.44
10277	2022-10-20	Steve Hemsworth	October training, meals, fuel	\$706.50
10278	2022-10-20	ALGOMA MASK FITTING	Fire Dept Mask Fit testing	\$540.00
10279	2022-10-20	Dynamic Roofing	Emergency roof repair by Chimney in Municipal Building	\$452.00
10280	2022-10-20	Andrew Nowlan	Weebly website annual fee, Microsoft license fee	\$477.89
10281	2022-10-20	Bernardi Human Resource Laws LLP	Investigation Committee	\$1,519.29
10282	2022-10-20	920919 Ontario Inc.	Walls Road: pulverizing, gravel and calcium	\$107,931.95
10283	2022-10-20	NEO Environmental	Septic cleaning	\$231.25
10284	2022-10-28	Bell Canada	Nov Yellow pages phone	\$138.75
10285	2022-10-28	Lyons TIM-BR Mart	Screws for back door railing	\$39.54
10290	2022-10-28	E4m	Consulting fees Aug/Sept	\$6,049.91
				\$248,913.68

October 2022 Prince Township Revenue Report	
Recreation Revenue	320
Fire Permits	20
Marina Revenue	12
Building Permits	30
Parent/Child Revenue (Omers) October	4028.42
Parent/Child Resource Centre Rent	2413.31
Newsletter Advertising	65
Opening & Closing	500
Fire Donations and Miscellaneous	250
Tax Certificate	30
Municipal /Provincial Grant	47075
Museum Board-CSJ	2100
Canada Summer Jobs	8395
Hall Rental	293
Service Charge	25
Sub-total	65556.73
Property Tax	240843.9
	306400.63



**Sault Ste. Marie Region
Conservation Authority**

October 13, 2022

Andrew Nowlan, CAO
Prince Township
3042 Second Line W.
Prince Township, ON
P6A 6K4

Re: Sault Ste. Marie Region Conservation Authority – Draft 2023 Budget and Levy

Dear Andrew:

Please find attached a copy of the Sault Ste. Marie Region Conservation Authority's (SSMRCA) 2023 Draft Budget, which sets out the proposed general levy and each municipality's portion.

A resolution was passed at the October 3, 2022, SSMRCA Board Meeting to circulate the Draft Budget and proposed levy to the member municipalities. The 2023 Budget will come before the Board of Directors for approval on November 22, 2022, at 4:45 p.m. at the SSMRCA Administration Office located at 1100 Fifth Line East, Sault Ste. Marie.

Draft 2023 Budget

The Province cut the transfer payment funding for the SSMRCA in 2019 by 48% or \$63,827. SSMRCA has not attempted to replace the funding shortfall through the general levy. The SSMRCA has developed its 2023 budget to prevent unnecessary increases in expenditures. The operational budget will apply self generated revenue to lower the impact of the levy to our municipal partners. The SSMRCA Board of Directors directed the authority to budget responsibly for 2023 and to continue with existing programs.

The Draft 2023 Budget proposes an overall Operations levy increase of \$26,690.45 (4.97%) from 2022. The addition of the Capital levy at \$0 results in an overall Total levy decrease of \$3,309.55 (-0.58%) from 2022.

In addition to the draft budget through partnership programs, it is anticipated that the SSMRCA will expend approximately \$119,070 in the Drinking Water Source Protection Program, with revenue offset from the Provincial government for this program. This program will have no impact on the municipal levy.

Municipal Apportionment

As noted above, the draft budget proposes an overall Total levy decrease of \$3,309.55 (from \$566,933.00 in 2022 to \$563,623.45 in 2023). This results in a 0.58% decrease to the general levy. The apportionment of the general levy is based on the portion of the current value assessment in each municipality relative to the total current value assessment for the watershed.

The current value assessment figures are provided by the Province and are outlined in the table below:

2022 SSMRCA Levy Apportionment Data for 2023 Budget			
Municipality	% in CA	2022 CVA (Modified) in Watershed	CVA Based Apportionment Percentage
Prince Township	68	106,110,917	1.1750
City of Sault Ste. Marie	100	8,924,981,200	98.8250
		9,031,092,117	100
<i>Source: Province of Ontario</i>			

The proposed increase in the Operations levy for each Municipality, using the apportionment data, is shown in the table below.

Municipal Operations Levy	2022	2023	Increase	% Increase
Prince Township	\$ 6,336.00	\$ 6,622.00	\$ 286.00	4.51%
City of Sault Ste. Marie	\$ 530,597.00	\$ 557,001.45	\$ 26,404.45	4.98%
TOTAL	\$ 536,933.00	\$ 563,623.45	\$ 26,690.45	
				4.97%

The table below outlines the Operations and Capital levy total for each Municipality, using the apportionment data.

Municipal Overall Levy	Operations + Capital 2022	Operations + Capital 2023	Difference	Total % Change
Prince Township	\$ 6,336.00 + \$ 0	\$ 6,622.00 + \$ 0	+ \$ 286.00	+ 4.51%
City of Sault Ste. Marie	\$ 530,597.00 + \$ 30,000.00	\$ 557,001.45 + \$ 0	- \$ 3,595.00	- 0.64%
TOTAL	\$ 566,933.00	\$ 563,623.45	- \$ 3,309.55	
				- 0.58%

As per the Conservation Authorities Act, Section 27.1 (1) there is a 30-day period to appeal levy apportionment to the Ontario Lands Tribunal.

In considering the levy in relation to the budget, the following should be taken into account:

- The operational levy for 2020 was not increased.
- The proposed percent decrease in overall operational and capital levy combined for the watershed is 0.58%. The change in general levy apportioned to each municipality varies depending on the current value assessment for the year.



**Sault Ste. Marie Region
Conservation Authority**

- Increases in general levy fluctuate across the watershed municipalities from year to year. A municipality's levy/assessment that increases more than the average in any given year may have had a small or no increase in previous years.

Of the \$563,623.45 general levy, \$68,113 is matching funds with the Provincial contribution agreement and \$495,510.45 is non-matching funds. The non-matching funds will be approved through a weighted majority vote by SSMRCA Board members, while the matching funds will be approved through a simple majority vote.

If you have any questions regarding the draft 2023 Budget, please contact me at 705-946-8530 ext. 1005 or cbarrett@ssmrca.ca. I am available to present to municipal Councils during November and December.

Sincerely,

A handwritten signature in black ink, appearing to read 'C Barrett', with a stylized flourish at the end.

Corrina Barrett
General Manager/Secretary-Treasurer
Sault Ste. Marie Region Conservation Authority

attach/



2023 Proposed Budget and Levy For Municipal Consultation

Sault Ste. Marie Region Conservation Authority
Administration Office
1100 Fifth Line East
Sault Ste. Marie, ON
P6A 6J8
Tel: 705-946-8530
Fax: 705-946-8533
Web: <https://ssmrca.ca/>



SSMRCA 2023 Draft Budget and Levy for Municipal Consultation

Executive Summary:

The 2023 Draft Budget has been set at \$831,491.91 which includes a Total levy of \$563,623.45 of which the City of SSM pays \$557,001.45 with the remainder being Prince Township's share at \$6,622.00. The 2023 budget contains a 4.51 to 4.98% (dependent on Municipality) increase to the Operational levies compared to 2022, and an overall decrease to the Total levy (operational + capital) of 0.58% compared to 2022. The 2023 Budget has been reformatted to adhere to the requirements in [O. Reg. 402/22](#), which will come into effect in 2024. A resolution was passed at the October 3, 2022, SSMRCA Board Meeting to circulate the Draft Budget and proposed levy to the member municipalities. The 2023 Budget will come before the SSMRCA Board of Directors for approval on November 22, 2022, at 4:45 p.m. at the SSMRCA Administration Office located at 1100 Fifth Line East, Sault Ste. Marie.

Background:

[O. Reg. 402/22](#): Budget and Apportionment specifies that the 2024 budget and all subsequent budgets must adhere to this regulation. It provides details on the budget process and municipal apportionment methods for levying participating municipalities and includes revocation of the previous regulations that governed municipal levies ([O. Reg. 670/00](#) and [O. Reg. 139/96](#)).

The regulated budget process includes:

First Phase

Budget must include:

- All sources of revenue (other than municipal levy)
- Categorize operating expenses into Category 1, 2 and 3
- Categorize capital expenses into Category 1, 2 and 3
- Amount of levy for each Member Municipality
- Specify if the Authority considered opportunities to raise and use self-generated revenue to help finance the authority's operations, including the programs and services it provides, a description of what the authority considered

Budget must:

- Apply any relevant revenue to specific programs to offset levy
- Apply Modified Current Value Apportionment method to determine levy for each program
- Apply Benefit Based Apportionment method to sole benefitting programs



Second Phase

Draft Budget Process:

1. Notify all Member Municipalities of Draft Budget meeting if a Member Municipality will owe levy for Category 1 Clean Water Act programs and services.
 - a. Advise of amounts owing or to be owed for Category 1 Clean Water Act programs and services.
2. Hold meeting to consider draft budget.
3. Hold vote on whether or not to approve the draft budget for consultation.
 - a. If there is a levy for Category 1 Clean Water Act programs and services, hold a separate vote of Members from applicable municipalities for that portion of the draft budget.
 - b. Vote is a one-member-one vote method.
4. Send Member Municipalities a copy of the Draft Budget and all financial information relating to the apportionment of operating and capital expenses.
5. Post a copy of the Draft Budget and financial information on Governance section of Authority's website.
6. Consult as necessary with Member Municipalities on draft budget in order to finalize final budget.

Third Phase

Final Budget Approval Process:

1. Notify all Member Municipalities of Budget meeting.
 - a. Notification must be at least 30 days prior to meeting.
 - b. Must include copy of most recent draft of the budget.
 - c. Must specify amount of levy for the given year.
2. Hold meeting to approve budget.
3. Hold a recorded vote to municipal levy/amounts owing.
 - a. If there are any Category 1 Clean Water Act apportionments, hold a vote with participating municipality representatives.
 - b. Weighted vote to approve municipal levy/amounts owing.
 - c. Authority can not send a notice of apportionment unless a vote has occurred.
4. Hold a recorded vote to approve final budget. a. One -member-one vote to approve final Budget Document.
5. "Promptly" after the final budget process is approved, provide a copy of the final budget to the Minister and each Member Municipality.
6. Post final budget on the Authority's website in the Governance section.

Discussion:

This 2023 Draft Budget document contains details for the Sault Ste. Marie Region Conservation Authority's (SSMRCA) 2023 planned operations and capital activity. The budget has set at \$831,491.91 which includes a total levy of \$563,623.45 of which the City of SSM pays \$557,001.45 with the remainder being Prince Township's share at \$6,622.00



The budget results in a 4.51% increase to the Prince Township operational levy and a 4.98% increase to the City of SSM operational levy in 2023 compared to 2022. The 2023 budget requires an overall 3.25% increase in order to maintain its current level of service, which is below the current cost-of-living increases. The Draft Budget utilizes the 2023 Current Value Assessment (CVA) that was provided by MNR where 98.825% of the CA Levy is apportioned to the City of SSM, with the remaining 1.175% apportioned to Prince Township.

Financial pressures anticipated in 2023 include: significant increases to insurance costs (i.e., \$10,000+ increase from 2021 to 2022); increase in fuel costs; increased costs of goods and services due to inflation; and newly mandated documents that are due December 31, 2024.

Changes to the *Conservation Authorities Act* within *Bill 229, Schedule 6* and the released Phase 1 and 2 regulations have been incorporated into the budget. The 2023 budget has been reformatted to adhere to legislative changes that come into effect for the 2024 budget. Programs have been categorized into three mandated categories including:

- Category 1: Mandatory Programs and Services
- Category 2: Non-Mandatory Programs and Services at the request of a Municipality
- Category 3: Non-Mandatory Programs and Services

Highlights of the 2023 Budget expenditures include:

- Continuation of annual programming including:
 - Plan Input and Review,
 - Development Regulations,
 - Flood Forecasting and Warning,
 - Operation and maintenance of SSMRCA owned properties & structures
 - DWSP
- An increase to operational staff capacity by hiring 2 students for the summer months
- Staff training – necessary for staff health and safety, GIS and regulation staff
- Staff travel for training and committee work
- NEW – begin preparing legislated documents such as Conservation Lands Inventory and Watershed Based Resource Management Strategies

Overall, the 2023 Budget reflects the short-term objectives of the Authority and considers long-term requirements to ensure the SSMRCA can provide sustainable benefits to the watershed residents.

The full Draft 2023 Budget is attached.



Conclusion:

The Draft 2023 Budget is being presented for review. The 2023 Budget has been reformatted as required in *O. Reg. 402/22*, prior to the mandatory date of 2024. As outlined in the new process, this document is being shared for consultation purposes, with final approval of the Budget taking place at the November 22nd Board meeting.

Expenditures		2022 Budget	2023 Budget	2022-2023 VARIANCE	Notes
CATEGORY 1 - MANDATORY	Natural Hazard Management	Staffing \$ 221,370.00	\$ 234,248.23	\$ 12,878.23	+ 1.8% CPI, + contract to perm, + 2 students
		Operating \$ 62,505.00	\$ 66,737.00	\$ 4,232.00	+ 3% inflation, + insurance, + increase to fuel and utilities
		Capital \$ 30,000.00	\$ -	\$ -30,000.00	No capital expected for 2023
	Prov Water Quality-Quantity Monitoring	Staffing \$ 2,222.00	\$ 2,265.00	\$ 43.00	+ 1.8% CPI
		Operating \$ 2,040.00	\$ 2,101.20	\$ 61.20	+ 3% inflation
		Capital \$ -	\$ -	\$ -	No capital expected for 2023
	Regional Drinking Water Source Protection	Staffing \$ 102,093.00	\$ 103,886.36	\$ 1,793.36	As per Regional SP Agreement - revenue recovered
		Operating \$ 5,275.00	\$ 15,203.44	\$ 9,928.44	As per Regional SP Agreement - revenue recovered
	Core Watershed-Based Resource MGMT Strategy	Staffing \$ -	\$ 15,000.00	\$ 15,000.00	*NEW* anticipate internal staff to do CL and Watershed Strategies
		Operating \$ -	\$ -	\$ -	
	CA Lands and Areas	Staffing \$ 9,000.00	\$ 10,750.00	\$ 1,750.00	+ 1.8% CPI, + contract to perm, + 2 students
		Operating \$ 34,050.00	\$ 35,171.50	\$ 1,121.50	+ 3% inflation, + insurance
		Capital \$ -	\$ -	\$ -	No capital expected for 2023
	Enabling Services	Staffing \$ 216,292.00	\$ 220,749.97	\$ 4,457.97	+ 1.8% CPI
		Operating \$ 105,000.00	\$ 117,329.21	\$ 12,329.21	+ 3% inflation, + insurance, + increase to fuel and utilities
		Capital \$ -	\$ -	\$ -	No capital expected for 2023
Total Expenditures Category 1 =		\$ 789,847.00	\$ 823,441.91	\$ 33,594.91	4.25%
Revenue		2022 Budget	2023 Budget	2022-2023 VARIANCE	Notes
Provincial Funds		\$ 68,113.00	\$ 68,113.00	\$ -	
Federal Funds		\$ 2,795.00	\$ 14,705.46	\$ 11,910.46	CSJ if 2 students approved @7352.73 each
City of SSM - General Levy		\$ 530,597.00	\$ 557,001.45	\$ 26,404.45	Levy allocated
Prince Township - General Levy		\$ 6,336.00	\$ 6,622.00	\$ 286.00	Levy allocated
City of SSM - Capital Levy		\$ 30,000.00	\$ -	\$ -30,000.00	No Capital Levy ask for 2023
Development Regulations		\$ 20,038.00	\$ 32,930.20	\$ 12,892.20	Projection based on volume and fees increased
Regional Drinking Water Source Protection		\$ 107,368.00	\$ 119,069.80	\$ 11,701.80	As per contract
Misc N/G Revenue / General Donations		\$ 24,600.00	\$ 25,000.00	\$ 400.00	Dependent on rentals of SS, CAs, etc.
Total Revenue Category 1 =		\$ 789,847.00	\$ 823,441.91	\$ 33,594.91	4.25%
CATEGORY 2 - NON-MANDATORY	Expenditures	2022 Budget	2023 Budget	2022-2023 VARIANCE	Notes
	Planning and Infrastructure	Staffing \$ 2,500.00	\$ 2,500.00	\$ -	Anticipated to stay at current level
		Operating \$ -	\$ -	\$ -	
	Local Risk Management Part IV	Staffing \$ 2,000.00	\$ 2,000.00	\$ -	Anticipated to stay at current level
		Operating \$ -	\$ -	\$ -	
	CA Lands and Areas	Staffing \$ -	\$ -	\$ -	
		Operating \$ -	\$ -	\$ -	
		Capital \$ -	\$ -	\$ -	No capital expected for 2023
	Total Expenditures Category 2 =	\$ 4,500.00	\$ 4,500.00	\$ -	0%
	Revenue	2022 Budget	2023 Budget	2022-2023 VARIANCE	Notes
	Provincial Funds	\$ -	\$ -	\$ -	
	Federal Funds	\$ -	\$ -	\$ -	
	City of SSM - General Levy	\$ -	\$ -	\$ -	
	Prince Township - General Levy	\$ -	\$ -	\$ -	
	City of SSM - Capital Levy	\$ -	\$ -	\$ -	
	City of SSM - SP Agreements	\$ 4,500.00	\$ 4,500.00	\$ -	Special Agreements with City of SSM
	Misc N/G Revenue / General Donations	\$ -	\$ -	\$ -	
	Total Revenue Category 2 =	\$ 4,500.00	\$ 4,500.00	\$ -	0%
CATEGORY 3 - SPECIAL PROJECTS	Expenditures	2022 Budget	2023 Budget	2022-2023 VARIANCE	Notes
	St. Marys Canadian Heritage River	Staffing \$ 10,000.00	\$ 500.00	\$ -9,500.00	In 2022, completed a 10 year report, normally just an annual report
		Operating \$ 1,000.00	\$ -	\$ -1,000.00	
	Watershed Stewardship and Restoration	Staffing \$ -	\$ 500.00	\$ 500.00	
		Operating \$ -	\$ 2,550.00	\$ 2,550.00	
	Total Expenditures Category 3 =	\$ 11,000.00	\$ 3,550.00	\$ -7,450.00	-68%
	Revenue	2022 Budget	2023 Budget	2022-2023 VARIANCE	Notes
	Provincial Funds	\$ -	\$ -	\$ -	
	Federal Funds	\$ 5,000.00	\$ -	\$ -5,000.00	Funding provided by Parks Canada for 10 year report
	TD Tree Days	\$ -	\$ 2,550.00	\$ 2,550.00	TD Tree days reimbursement
	Development Regs	\$ 6,000.00	\$ 1,000.00	\$ -5,000.00	Staff time to aid with the planting and reporting
	Total Revenue Category 3 =	\$ 11,000.00	\$ 3,550.00	\$ -7,450.00	-68%
Total Expenditures		\$ 805,347.00	\$ 831,491.91	\$ 26,144.91	3.25%
General Levy		\$ 536,933.00	\$ 563,623.45	\$ 26,690.45	4.97%
Capital Levy		\$ 30,000.00	\$ -	\$ -30,000.00	0.00%
Total Levy		\$ 566,933.00	\$ 563,623.45	\$ -3,309.55	-0.58%

Agenda Item 11b

October 26 2022

To Municipal Council of Prince Township

This letter is to inform you of my intention to retire as Community Emergency Management Coordinator for this community.

Official retirement date will be January 01 2023.

Over the past several years it has been my pleasure to serve this community in this capacity.

I have had the pleasure of working with some remarkable people, both staff and volunteers. I love this community and wish only to see it prosper.

I will do my best to achieve this years compliance goals and of course I will assist my replacement in any way that I am able to make a smooth transition.

Your friend and neighbor, Bruce Gregoire

A handwritten signature in dark ink, appearing to read "Bruce Gregoire", with a stylized, flowing script.



MEMO

TO: Child Care Service Provider Board Members

FROM: District of Sault Ste. Marie Social Services Administration Board
Community Services Division

DATE: October 19, 2022

SUBJECT: **GENERAL OPERATING GRANT**

As announced during the Supervisor’s meeting on September 29, 2022, changes to the General Operating Grant were recently approved by the District of Sault Ste. Marie Social Services Administration Board.

During that board meeting the DSSMSSAB was made aware that, as a result of the new Canada Wide Early Learning and Child Care program (CWELCC), there are some savings being generated within existing funding allocations we receive. They have also been kept informed about the significant struggle in the community to re-open all existing spaces given the lack of qualified staff and the challenges with recruitment and retention.


Locally, the child care waitlist is over 1550 children and it will take time for provincial workforce compensation targets to significantly impact wages and benefits for many Early Childhood Educators. In addition, CWELCC Workforce Compensation is targeted to Registered Early Childhood Educator’s only, leaving a significant number of staff (approximately 37% of our local workforce) without an opportunity for a salary increase. Without a stable, expanded workforce there will be no opportunity to fill existing licensed spaces or for future system expansion. It is also anticipated that demand for spaces will increase as parents recognize the significant cost savings when utilizing the licensed system.

Upon considering all of this, and knowing that in previous years there has been very limited ability to increase General Operating Grant funding, the DSSMSSAB approved an increase in the General Operating Grant Allocation Formula to support Boards of Directors to provide increases in salaries and benefits to their child care employees. It is strongly recommended that these funds be directed in this way to begin to address the significant recruitment and retention issues of the community. In addition we request that when allocating these funds, Boards consider those earning the lowest compensation (below the maximum wage enhancement cap) within the organization first.

We also ask that each organization provide us with an update on how the additional funds received were allocated and utilized by December 15th, 2022.

In managing the service system for Early Years, there is a responsibility to review and evaluate the ability to successfully preserve the existing system, while at the same time taking advantage of opportunities for growth. We feel that with your assistance, this increase can help to maintain and attract new child care staff to operate existing spaces, and encourage opportunities to provide new licensed child care spaces for families in the community.

We appreciate your partnership and support in addressing the recruitment and retention issues across the community.

Sincerely,

Carla Fairbrother
Director of Community Services

c. Child Care Service Provider Management



Ontario

October 28, 2022

Peggy Greco
CAO/Clerk/Treasurer (Interim)
Township of Prince
pgreco@twp.prince.on.ca

Dear Ms. Greco:

We are writing to inform you about a recent change to the Ontario Wildlife Damage Compensation Program (OWDCP), funded under the federal-provincial Canadian Agricultural Partnership (CAP) agricultural policy framework.

As you know, currently producers who have submitted five applications to the OWDCP in a calendar year are required to submit a Reasonable Care Plan (RCP) before further claims will be assessed. These plans require producers to identify all implemented and planned investments, services retained, and farm management practices they have employed, in order to mitigate predation on their farm premises.

We recognize the need to adjust the RCP threshold of five claim applications to ten, a change that will better support livestock producers in Ontario. This will lower the administrative burden where predation is naturally higher despite reasonable efforts at mitigation. At the same time, it helps ensure that farmers experiencing high levels of predation are reviewing their mitigation activities to inform the development of their RCP.

This change builds on our governments' ongoing efforts to support livestock farmers through the OWDCP. As part of these efforts, in January 2022 we increased the administrative allowance provided to municipalities from \$30 to \$50 to help offset incremental costs of delivering the OWDCP. The allowance recognizes municipalities' key role as delivery partners for the OWDCP and builds on existing municipal responsibilities for the costs associated with investigating dog predation under the *Protection of Livestock and Poultry from Dogs Act*.

.../2

We look forward to continuing to work with our partners and stakeholders to help meet the needs of Ontario's livestock industry.

Updated program guidelines are available [here](#). Should you have any questions, please contact 1-877-424-1300 or wildlife.damage@ontario.ca.

A handwritten signature in blue ink, appearing to read 'MC Bibeau'.

Marie-Claude Bibeau
Federal Minister of Agriculture
and Agri-Food Canada

A handwritten signature in blue ink, appearing to read 'Lisa M. Thompson'.

Lisa M. Thompson
Ontario Minister of Agriculture, Food
and Rural Affairs

**Ministry of
Municipal Affairs
and Housing**

Office of the Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3
Tel.: 416 585-7000

**Ministère des
Affaires municipales
et du Logement**

Bureau du ministre

777, rue Bay, 17^e étage
Toronto ON M7A 2J3
Tél. : 416 585-7000



234-2022-4624

October 25, 2022

Good afternoon,

On October 25, 2022, our government released [More Homes Built Faster: Ontario's Housing Supply Action Plan 2022-2023](#) that proposes bold and transformative action to get 1.5 million homes built over the next 10 years.

Details about the range of measures in our plan can be found in the [news release here](#).

The More Homes Built Faster Plan proposes policies and tools that reflect recommendations from the [Housing Affordability Task Force Report](#) and builds on [More Homes, More Choice](#) and the [More Homes for Everyone Plan](#). Our plan also draws on many elements from AMO's 2022 A Blueprint for Action: An Integrated Approach to Address the Ontario Housing Crisis and ROMA's 2022 Task Force Report on Attainable Housing and Purpose-Built Rentals. These changes are providing a solid foundation to address Ontario's housing supply crisis over the long term and will be supplemented by continued action in the future.

Our government has also introduced the More Homes Built Faster Act, 2022, and is seeking feedback on the changes proposed under the legislation and associated regulations. Additionally, various housing and land use policy reviews – including a housing-focused policy review of A Place to Grow and the Provincial Policy Statement, with a theme of supporting rural and northern housing – are being undertaken to identify and remove barriers to getting more homes built. These and other related consultations can be found through the [Environmental Registry of Ontario and the Ontario Regulatory Registry](#).

We encourage you share this information with senior staff in the municipality and to inform the newly elected head of council and council members. Our government is building a strong foundation for action that will continue to ensure Ontario is a prosperous and growing province – and the best place in the world to call home. We look forward to continued collaboration with our municipal partners to get more homes built faster.

Sincerely,

A handwritten signature in blue ink that reads "Steve Clark".

Steve Clark
Minister

- c. The Honourable Michael Parsa, Associate Minister of Housing
Kate Manson-Smith, Deputy Minister
Ryan Amato, Chief of Staff, Minister's Office
Joshua Paul, Assistant Deputy Minister, Housing Division
Municipal Chief Administrative Officers



Township of Perry

PO Box 70, 1695 Emsdale Road, Emsdale, ON POA 1J0

PHONE: (705)636-5941

FAX: (705)636-5759

www.townshipofperry.ca

October 11th, 2022

Via Email: premier@ontario.ca

Premier of Ontario
Legislative Building
Queen's Park
Toronto ON M7A 1A1

Dear Premier of Ontario Honourable Doug Ford,

**RE: Corporation of the Township of Perry – Resolution of Support
Healthcare Connect System for Members of the Canadian
Armed Forces**

Please be advised that at their last regular meeting on Wednesday October 5th, 2022, the Council of the Corporation of the Township of Perry supported the following resolution:

“Resolution #2022-428
Moved by: Margaret Ann MacPhail
Seconded by: Paul Sowrey

Be it resolved that the Council of the Corporation of the Township of Perry hereby supports the Municipality of Brighton’s Resolution COU-2022-329, regarding changes to be made to the Healthcare Connect System for Members of the Canadian Armed Forces;

And further that Council directs the Clerk-Administrator to circulate this resolution of support to the Premier of Ontario, Minister of Health, MPP Graydon Smith – Muskoka Parry Sound, Association of the Municipalities of Ontario (AMO), the Municipality of Brighton, and all Ontario municipalities.

Carried.”

Your attention to this matter is appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Bmorton'.

Beth Morton
Clerk-Administrator

BM/ec

c.c. Ontario Minister of Health, Honourable Sylvia Jones
MPP Muskoka-Parry Sound, Graydon Smith
AMO
Municipality of Brighton
All Ontario Municipalities



Municipality of Huron Shores
7 Bridge Street, PO Box 460
Iron Bridge, ON P0R 1H0
Tel: (705) 843-2033 Fax: (705) 843-2035

October 12, 2022

ATTENTION: Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, Ontario
M7A 1A1

Dear Premier:

Re: Res. #22-22-09 – Municipality of Brighton – Request for Support re: ***Streamlining Governing Legislation for Physicians in Ontario***

The Council of the Corporation of the Municipality of Huron Shores passed Resolution #22-22-09 at the Regular Meeting held Wednesday, September 28th, 2022, as follows:

“WHEREAS attracting primary health care providers, including doctors, to the North Shore and other shall communities has been a difficult task

AND WHEREAS the Provincial Government announced a tuition program to attract nurses to underserved areas of Ontario;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Huron Shores requests that the Government of Ontario provide funding and change legislation to allow the College of Physicians & Surgeons of Ontario (CPSO) to implement the following changes:

- Exempting Individualized Education Plan's from the regulatory requirement to have Canadian experience (re-do residency) where all other requirements are met; and
- Implementing Practice Ready Assessment programs similar to those already used in seven (7) other provinces.

AND THAT the Government of Ontario develop a similar tuition program to attract family doctors to underserved areas of Ontario;

AND THAT this motion be circulated to the Premier of Ontario, the Minister of Health, MPP Michael Mantha, and all municipalities across Ontario and the Association of the Municipalities of Ontario (AMO) for endorsement.”

Should you require anything further in order to address the above-noted resolution, please contact the undersigned.

Yours truly,

A handwritten signature in dark ink, appearing to read "Natasha Roberts". The signature is fluid and cursive, with the first name "Natasha" being more prominent than the last name "Roberts".

Natashia Roberts

Chief Administrative Officer (CAO)/Clerk

NR/KN

Cc: Premier of Ontario, the Minister of Health, MPP Michael Mantha, and all municipalities across Ontario and the Association of the Municipalities of Ontario (AMO)



REGULAR COUNCIL MEETING

HELD

October 11th, 2022

2022-273

**Moved by Councillor Champagne
Seconded by Councillor Lougheed**

WHEREAS the province of Ontario is currently experiencing an early years and child care workforce shortage;

AND WHEREAS access to quality licensed child care is an essential component of Ontario's social and economic well-being and enables children to grow up with a sense of community;

AND WHEREAS lack of licensed child care is a barrier for parents to return or enter into the workforce, thus putting a strain on families, hindering economic participation, and forcing parents to remain at home to care for their children;

AND WHEREAS in the District of Nipissing, there is a higher demand for child care spaces than the number of spaces available creating waitlists that have parents waiting for several years prior to getting a space, if they receive a space at all;

AND WHEREAS in recent years the recruitment and retention of qualified Registered Early Childhood Educators (RECEs) and child care staff has been a challenge that has been exasperated by the COVID-19 pandemic;

AND WHEREAS the workforce crisis in the early years and child care sector has been further exasperated by the significant wage disparity between the compensation paid to RECEs employed by school boards and those employed in licensed child care centers due to lack of funding which has created an inequity for workers with equal qualifications;

AND WHEREAS Ontario has signed the Canada-Wide Early Learning and Child Care Agreement putting Ontario on the path to reducing child care fees to an average of \$10/day which will create a demand for more child care spaces when a workforce shortage already exists;

AND WHEREAS the province of Ontario committed to creating an additional 86,000 licensed child care spaces in Ontario without an explicit solution for increasing the number of RECEs and child care staff to fulfill this commitment;

AND WHEREAS the province of Ontario's commitment to a minimum wage of \$18/hour for RECEs with \$1 annual increases until reaching \$25/hour does not provide an immediate response to attracting and retaining child care staff and will take many years to correct the wage disparity;

THEREFORE BE IT HEREBY RESOLVED that Council of the Municipality of East Ferris advocates for the Province of Ontario to address the child care workforce shortage in Ontario by immediately increasing the \$18/hour minimum wage and providing benefits to RECEs in licensed child care centres to an equitable level to that which is paid to RECEs employed by school boards;

AND FURTHER that the Province of Ontario launch and financially support an accelerated Early Childhood Education program, to be completed within 14 to 16 months, similar to the program launched in March 2022 for Personal Support Workers (PSWs), where funding supported the costs of tuition, books, and other mandatory fees, to help address the shortage of RECEs in Ontario;

AND FURTHER that a certified copy of this resolution be forwarded to OMSSA (Ontario Municipal Social Services Association), Ontario Coalition for Better Child Care, Childcare Resource and Research Unit, NOSDA (Northern Ontario Service Deliverers Association), FONOM (Federation of Northern Ontario Municipalities), AMO (Association of Municipalities of Ontario), all 10 District Social Services Administration Boards in Northern Ontario, and all Ontario Municipalities to request their support and advocacy for this resolution;

AND FURTHER that a certified copy of this resolution be forwarded to Minister of Education Stephen Lecce, Minister of Economic Development, Job Creation and Trade and Nipissing MPP Vic Fedeli.

Carried Mayor Rochefort

CERTIFIED to be a true copy of
Resolution No. 2022-273 passed by the
Council of the Municipality of East Ferris
on the 11th day of October 2022.

Monica L. Hawkins
Monica L. Hawkins, AMCT
Clerk

**The Corporation of the
City of Sault Ste. Marie**



LEGAL DEPARTMENT

October 12, 2022

SENT VIA REGULAR MAIL

Lorraine Mousseau
Deputy Clerk/Treasurer
Prince Township
3042 Second Line West
Prince Twp., ON P6A 6K4

Dear Lorraine:

**RE: AGREEMENT BETWEEN THE CITY AND THE CORPORATION OF THE
TOWNSHIP OF PRINCE**

Enclosed please find three copies of the Agreement between the City and The Corporation of the Township of Prince for building inspection services.

Please review the Agreements for any comments and if acceptable have the Agreements signed and returned to our office. We will bring this Agreement to Council on November 21, 2022.

Yours truly,

A handwritten signature in black ink, appearing to read 'Jeffrey King'.

Jeffrey King
Solicitor/Prosecutor

JK/tm

c. Freddie Pozzebon, Chief Building Official

\\citydata\\LegalDept\\Legal\\Staff\\LEGAL\\Prince Township Building Inspection Services\\Letter-Deputy Clerk-Agreement Sign & Return-October 12 2022.docx

RECEIVED OCT 20 2022

THIS AGREEMENT (the "Agreement") made this 21st day of November, 2022.

BETWEEN:

THE CORPORATION OF THE CITY OF SAULT STE. MARIE
(hereinafter referred to as the "City")

- and -

THE CORPORATION OF THE TOWNSHIP OF PRINCE
(hereinafter referred to as the "Township")

WHEREAS the Township, since 2005, has requested that the City provide technical assistance to the Township in administering the provisions of the Ontario Building Code and Township by-laws relating to construction of buildings;

AND WHEREAS the City has agreed to continue to provide such technical assistance subject to the terms and conditions as set out in this Agreement;

NOW THEREFORE in consideration of the rents, covenants and agreements herein contained and hereby assumed, the parties for themselves and their respective successors and assigns do hereby covenant and agree with one another as follows:

GENERAL PROVISIONS

1. The City shall provide plans examination and building inspection services (the "Plans Examination & Inspection Services") as follows:
 - a. Plans examination and review for compliance with the Ontario Building Code and the Township's building and zoning by-laws, excluding the Township's property standards by-law;
 - b. Written correspondence describing plan review and inspection deficiencies to applicant and associated parties;
 - c. Analyses of written responses or amended plans resulting from the plan review and inspection;
 - d. Written notices to the Township regarding matters that pertains to the building permits;
 - e. Inspections of buildings under construction as required upon notification by the applicant directly to the City of Sault Ste. Marie Building Division;
 - f. Attendance in court for the purpose of providing evidence on behalf of the Township in the event that the Township undertakes a prosecution arising from non-compliance;
 - g. Enforcement and prosecutorial services;
 - h. Building permit applications will be submitted directly to the Sault Ste. Marie Building Division;
 - i. Building permit and inspection statistical data will be submitted on a monthly basis to the Township.

2. The said Plans Examination & Inspection Services shall be performed by duly qualified City employees and City employees shall be subject to direction from the City only.
3. City employees providing Plans Examination & Inspection Services to the Township shall maintain a work log indicating the dates and lengths of time that such employees have performed Plans Examination & Inspection Services and the nature of such services.
4. The City, as employer, shall pay all salaries, wages and costs associated with its Building Division.
5. The Township shall appoint by by-law any person(s) employed by the City as its inspectors pursuant to the Building Code Act.

COST OF INSPECTION SERVICES

6. Permit fees to be provided to the City of Sault Ste. Marie Building Division by the permit applicant at the time of application. The fees for the required permit are based on the service index as listed in The City of Sault Ste. Marie Schedule "A" User Fees. This amount shall comprise the full cost of The Building Division Plans Examination & Inspection Services inclusive of enforcement and clerical duties, mileage and miscellaneous expenses for inspections related to all Building Classification.

COMMENCEMENT AND TERMINATION OF AGREEMENT

7. This Agreement shall be in force for four years commencing on the 1st day of January 2023 and shall conclude on the 31st day of December 2026 (the "Term").
8. Either party to this Agreement may terminate this Agreement at any time and for any reason upon thirty (30) days written notice of termination to the other party. Should a notice to terminate be given, the City shall continue to collect permit fees and provide the Plans Examination & Inspection Services outlined in this Agreement up to and including the date of such termination.

INDEMNITY AND INSURANCE

9. The Township shall completely indemnify and save harmless the City, its employees, officers and agents from any and all claims, demands, actions, losses, expenses, costs or damages of every kind and nature whatsoever and howsoever caused that the City, its employees, officers or agents may sustain or suffer as a consequence of the actions, inactions or omissions as a result of the performance of this Agreement, except for any negligent omission, actions or inactions by the City, its employees, agents or officers.
10. The Township agrees to maintain at all times during the currency of this licence hereinbefore described, a minimum of Five Million (\$5,000,000.00) Dollars comprehensive general liability insurance in respect of personal injury, death, loss or damage of or to any person or property of third parties, with insurers licenced to conduct business in Ontario. The City shall be added as an Additional Insured to the required liability insurance policy or policies and no such policy shall be cancelled or allowed to lapse without at least thirty (30) days written notice having been given to the City. An Insurance Certificate, on the C.S.I.O. form and satisfactory to the City's Risk Manager, shall be provided to the City prior to the commencement of the term in this Agreement.

NOTICE

11. All correspondence or other notices related to the terms of the Agreement shall be delivered as set forth below:

Chief Administrative Officer
 The Corporation of the City of Sault Ste. Marie
 99 Foster Drive
 Sault Ste. Marie ON P6A 5X6

Chief Administrative Officer/Clerk-Treasurer
 Corporation of the Township of Prince
 3042 Second Line West
 Prince Township, ON P6A 6K4

ENTIRE AGREEMENT

12. This Agreement constitutes the entire Agreement between the parties, and there are no representations, warranties, collateral agreements or conditions affecting this Agreement or the relationship of the parties or supported hereby other than as expressed herein in writing. Any amendment to this Agreement must be in writing, duly executed by the parties.

IN WITNESS WHEREOF the parties hereto have affixed their Corporate Seals attested by the signatures of their duly authorized signing officers to be effective as of the 21st day of November, 2022.

THE CORPORATION OF THE CITY OF SAULT STE. MARIE

Per:

Mayor –

City Clerk – Rachel Tyczinski

We have authority to bind the Corporation.

THE CORPORATION OF THE TOWNSHIP OF PRINCE

Per:

Mayor – Ken Lamming

Deputy Clerk-/Treasurer – Lorraine Mousseau

We have authority to bind the Corporation.