



PORT COLBORNE

City of Port Colborne Council Meeting Agenda

Date: Tuesday, November 26, 2024
Time: 6:30 pm
Location: Council Chambers, 3rd Floor, City Hall
66 Charlotte Street, Port Colborne

Pages

1. Call to Order

2. National Anthem

3. Land Acknowledgement

The Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The City of Port Colborne stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

4. Adoption of Agenda

5. Disclosures of Interest

6. Public Meeting

6.1 Proposed Stop Up and Close - Portion of Road Network off of Barrick and Elm Streets, 2024-189

1

7. Proclamations

7.1 December 3rd, 2024 - Giving Tuesday

7

8. Presentations

8.1 Azure Sustainable Fuels Presentation

10

9. Delegations

In order to speak at a Council meeting, individuals must register no later than 12 noon on the date of the scheduled meeting. To register, complete the online application at www.portcolborne.ca/delegation, email deputyclerk@portcolborne.ca or phone 905-228-8118.

10. Mayor's Report

11. Regional Councillor's Report

12. Motions Arising from Committees and Boards

12.1	Committee of the Whole-Budget - 2025 Proposed User Fees and Charges, 2024-183	23
	a. Memorandum to Council - Planning Fees Update to Report 2024-183	24
12.2	Committee of the Whole-Budget - 2025 Rates Budget, 2024-215	30
12.3	Committee of the Whole-Budget - 2025 Rates Setting, 2024-216	31

13. Consent Agenda

All items listed in the Consent Agenda are subject to a single motion that is not debatable. A Member may make a brief comment or ask a question regarding a Consent Item prior to the consideration of the motion, however, if an item requires further discussion, debate, or an amendment it must be removed from the Consent Agenda and dealt with under Items Requiring Separate Discussion.

13.1	Approval of Minutes	
	a. Public Meeting - November 5, 2024	32
	b. Special Council Meeting - November 8, 2024	35
	c. Regular Council Meeting - November 12, 2024	38
	d. Special Council Meeting - November 19, 2024	53
	e. Committee of the Whole-Budget - November 20, 2024	56
13.2	Receipt of Minutes of Boards & Committees	
13.3	Staff Reports	

	a.	Billing of the Zavitz Municipal Drain, 2024-194	59
	b.	Recommendation Report to Remove the property 202 Main Street West from the Heritage Register, 2024-193	77
	c.	Mayor's Youth Advisory Committee Appointments and Terms of Reference Amendment, 2024-217	86
	d.	2025 Meeting Dates – Council, 2024-218	104
	e.	2023 Consolidated Financial Statements, 2024-223	107
13.4		Receipt of Correspondence Items	
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	b.	Township of McGarry - Redistribution of the Provincial Land Transfer Tax	194
	c.	Township of Terrace Bay - Ambulance Shortages and Healthcare System Issues	196
	d.	Township of Puslinch - Motion for the Protection of Agricultural Lands and Sustainable Development in Relation to Provincial Projects and Excess Soil Management Practices	198
	e.	Niagara Peninsula Conservation - Board of Director's 2025 Meeting Schedule	201
14.		Items Requiring Separate Discussion	
14.1		East Side Employment Lands Update – Engineering and Subject Matter Expert services, 2024-221	204
		Presentation to be given by Mathew Pilon, Senior Project Manager Strategic Projects.	
15.		Motions	
16.		Notice of Motions	
17.		Staff Remarks	
18.		Councillors' Remarks	

19. Procedural Motions

20. By-laws

- | | | |
|------|---|-----|
| 20.1 | By-law to Amend the Assessment Schedule to Levy the Actual Costs Incurred in Constructing a Drainage Works Known as the Zavitz Municipal Drain | 216 |
| 20.2 | By-law to Establish Fees and Charges for Various Services and to Repeal By-law 7155/97/23 and any amendments thereto | 218 |
| | a. Amended Schedule N - Planning and Development Fees | 264 |
| 20.3 | By-law to Amend By-law No. 3151/22/95 (Water), as amended, and to Amend By-law No. 3424/6/97 (Wastewater), as amended | 269 |
| 20.4 | By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference and to Repeal By-law No. 7098/40/23 and all Amendments Thereto | 275 |

21. Closed Session

- | | | |
|------|---|--|
| 21.1 | Confidential Planning and Development Verbal Report

Confidential Verbal Report pursuant to the <i>Municipal Act, 2001</i> , subsection 239 (2)(f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose. | |
| 21.2 | Potential Disposition of City Property, Report 2024-209

Report 2024-209 pursuant to the <i>Municipal Act, 2001</i> , subsection 239(2)(c) a proposed or pending acquisition or disposition of land by the municipality or local board. | |
| 21.3 | Confidential Memorandum to Council

Confidential Memorandum to Council pursuant to the <i>Municipal Act, 2001</i> , subsection 239 (2)(k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board. | |

21.4 Confidential Memorandum to Council

Confidential Memorandum to Council pursuant to the *Municipal Act, 2001*, Subsections 239 (2)(c), a proposed or pending acquisition or disposition of land by the municipality or local board, and 239 (2)(k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board.

21.5 Confidential Human Resources (HR) Matter - Verbal Report

Confidential Human Resources (HR) Matter pursuant to the *Municipal Act, 2001*, subsection 239(2)(b) personal matters about an identifiable individual, including municipal or local board employees, subsection 239 (2)(d) labour relations or employee negotiations, and subsection 239(2)(f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

21.6 Confidential Human Resources (HR) Matter - Verbal Report

Confidential Human Resources (HR) Matter pursuant to the *Municipal Act, 2001*, subsection 239(2)(b) personal matters about an identifiable individual, including municipal or local board employees and subsection 239 (2)(d) labour relations or employee negotiations.

21.7 Confidential Appendix A to Report 2024-217

Confidential Appendix A to Council pursuant to the *Municipal Act, 2001*, subsection 239 (2)(b) personal matters about an identifiable individual, including municipal or local board employees.

22. Back to Open Session

23. Confirmatory By-law

23.1 By-law to Adopt, Ratify and Confirm the Proceedings of the Council of The Corporation of the City of Port Colborne

283

24. Adjournment



Subject: Proposed Stop Up and Close - Portion of Road Network off of Barrick and Elm Streets

To: Council - Public Meeting

From: Office of the Chief Administrative Officer

Report Number: 2024-189

Meeting Date: November 26, 2024

Recommendation:

That Chief Administrative Office Report 2024-189 be received; and

That the Economic Development Officer be directed to bring forward a Stop Up and Close By-law for a portion of Page Street registered as a public highway and described as Part of PIN 64150-0070 the public highway Part of Bell St PI 785 Humberstone (AKA Page St) Lying Between Main St E & Dolphin St; Port Colborne, shown in Appendix A, to a future meeting of Council for consideration.

Purpose:

City staff are requesting Council approval to bring forward a Stop Up and Close By-law for a public highway described as Part of PIN 64150-0070 the public highway Part of Bell St PI 785 Humberstone (AKA Page St) Lying Between Main St E & Dolphin St; Port Colborne, shown in Appendix A.

Background:

The owners of the adjoining property located at 20 Main Street East (1000677999 Ontario Inc) (as shown in Appendix B) in discussion with Economic Development staff made a request to purchase the City property.

The subject property, as shown in Appendix A, is currently considered a City road. Therefore, before the City property can be divested, a Stop Up and Close process must be initiated, and a By-law must be approved by Council.

Discussion:

The subject parcel is not generating any tax revenue for the City and is not required for operational or maintenance reasons. The property is not zoned and would facilitate the continued development of the commercial business on the adjoining property.

Staff believe that a better use of this property would be achieved through private ownership. Closing this public highway, which is an unopened road allowance and selling it to the private sector would fulfill the goals of the surplus land review to support development opportunities and expand the City's tax base.

Proceeding with the Stop Up and Close By-law is one step in the future divestiture of this property which would be governed by the Sale of Land Sale Policy.

Internal Consultations:

Economic Development staff reviewed the request and circulated it to other departments for comments. Economic Development, Public Works, and Planning staff collaborated on the boundaries of the Stop Up and Close area requested in Appendix A. City departments have no plans for the property, and do not foresee any future use for the portion of the road network that is proposed to be closed in this report.

Financial Implications:

Costs associated with the divestiture of this property namely the public notice, will be recovered through the future land sale.

Public Engagement:

The Public Meeting notice was posted on the City's website starting on October 21st, 2024. The notice was also advertised for four consecutive weeks including October 31st, November 7th, 2024, November 14th, 2024 and November 21st, 2024, in the Welland Tribune as per the Public Notice Policy.

Any comments received are included as Appendix C.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillars of the strategic plan:

- Welcoming, Livable, Healthy Community

- Economic Prosperity
-

Conclusion:

Economic Development staff received a request from the owners of 1000677999 Ontario Inc. at 20 Main Street East to purchase a portion of the adjoining City property. The City property, as shown in Appendix A, is registered as a City road allowance. It is recommended that a Stop Up and Close By-law for a Part of PIN 64150-0070 the public highway Part of Bell St PI 785 Humberstone (AKA Page St) Lying Between Main St E & Dolphin St; Port Colborne be brought forward at a future Council meeting.

Staff have no concerns and are supportive of this to facilitate the continued development of the commercial development.

Appendices:

- a. Proposed Stop Up and Close – Portion of Road Network public highway
- b. Adjacent property
- c. Submitted Comments

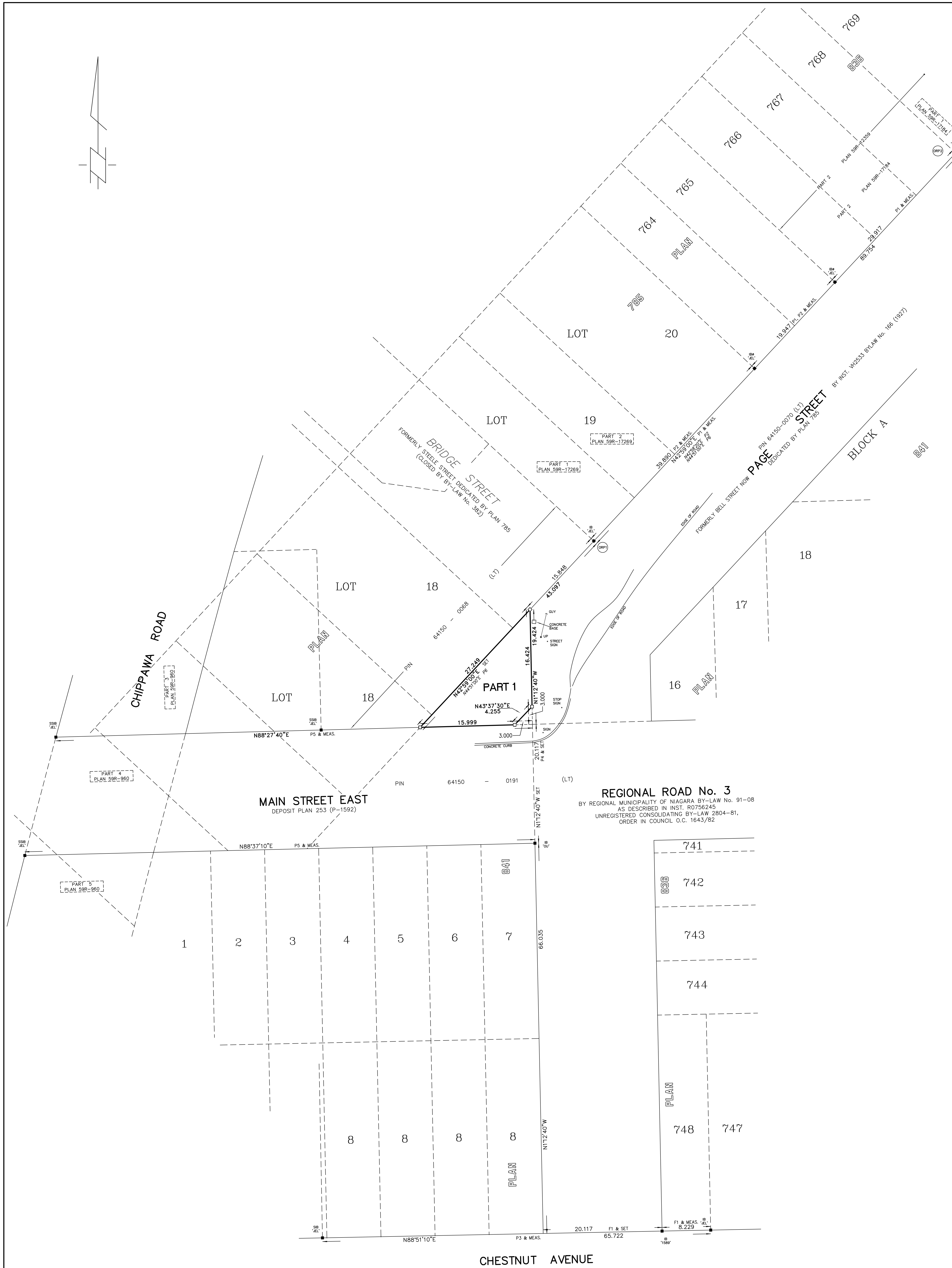
Respectfully submitted,

Bram Cotton
Economic Development Officer
(905) 228-8063
Bram.Cotton@portcolborne.ca

Gary Long
Director of Development
(905) 228-8062
Gary.Long@portcolborne.ca

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.



I REQUIRE THIS PLAN TO BE DEPOSITED UNDER THE LAND TITLES ACT.

DATE: * 2024

DRAFT

MARK GILMORE
ONTARIO LAND SURVEYOR

RECEIVED AND DEPOSITED
DATE: _____

REPRESENTATIVE FOR LAND REGISTRAR FOR THE LAND TITLES DIVISION OF NIAGARA SOUTH (S9)

SCHEDULE			
PART	LOT	PLAN	PIN
1	PART OF PAGE STREET FORMERLY BELL STREET	785	PART OF PIN 64150-0070 (LT)

PLAN OF SURVEY OF
**PART OF PAGE STREET FORMERLY BELL STREET
PLAN 785**
IN THE
**CITY OF PORT COLBORNE
REGIONAL MUNICIPALITY OF NIAGARA**

SCALE 1:250

0 5 10 15 20 25 30 35 40 metres

LANTHIER & GILMORE SURVEYING LTD.
2024

LEGEND

<ul style="list-style-type: none"> • DENOTES SURVEY MONUMENT FOUND SIB - STANDARD IRON BAR SSB - SHORT STANDARD IRON BAR IB - IRON BAR IRB - ROUND IRON BAR IT - IRON TUBE PB - PLASTIC BAR CC - CUT CROSS WT - WITNESS ORP - ORIGIN UNKNOWN OBSERVED REFERENCE POINT MEAS - MEASURED 	<ul style="list-style-type: none"> 'JEL' DENOTES LANTHIER & GILMORE SURVEYING LTD. P.S. SUDA, O.L.S. 1589 - PLAN 598-17184 P1 - PLAN 598-17269 P2 - PLAN 598-17096 P3 - DEPOSIT PLAN 245 (P-1579) P4 - PLAN 598-960 P5 - PLAN 785 P6 - 'JEL' FILE 22-160
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INTEGRATION DATA

OBSERVED REFERENCE POINTS (ORP) DERIVED FROM GPS OBSERVATIONS USING THE CAN-NET VRS NETWORK, UTM ZONE 17, NAD 83 (CSRS) (2010).

COORDINATES TO URBAN ACCURACY PER SEC. 14 (2) OF O. REG. 216/10.

POINT ID	NORTHING	EASTING
ORP1	4,751,420.27	643,420.27
ORP2	4,751,469.13	643,481.45

CAUTION
COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.

BEARING NOTE
BEARINGS ARE UTM GRID, DERIVED FROM SIMULTANEOUS GPS OBSERVATIONS FROM MONUMENTS ORP1 TO ORP2, SHOWN HEREON, HAVING A BEARING OF N42°59'00"E REFERRED TO THE CENTRAL MERIDIAN OF UTM ZONE 17 (81° WEST LONGITUDE) NAD 83 (CSRS) (2010).
FOR BEARING COMPARISONS, A ROTATION OF 2° 03' 30" IN A COUNTER CLOCK-WISE DIRECTION WAS APPLIED TO BEARINGS ON PLAN 598-960.

DISTANCE NOTES
METRIC CONVERSION
DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048.
GRID SCALE CONVERSION
DISTANCES SHOWN ON THIS PLAN ARE ADJUSTED GROUND LEVEL DISTANCES AND CAN BE USED TO COMPUTE GRID COORDINATES BY MULTIPLYING THE DISTANCES BY A COMBINED SCALE FACTOR OF 0.999832.

SURVEYOR'S CERTIFICATE
I CERTIFY THAT:
1. THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEYS ACT, THE SURVEYORS ACT AND THE LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM.
2. THE SURVEY WAS COMPLETED ON *.

DATE: * 2024

DRAFT

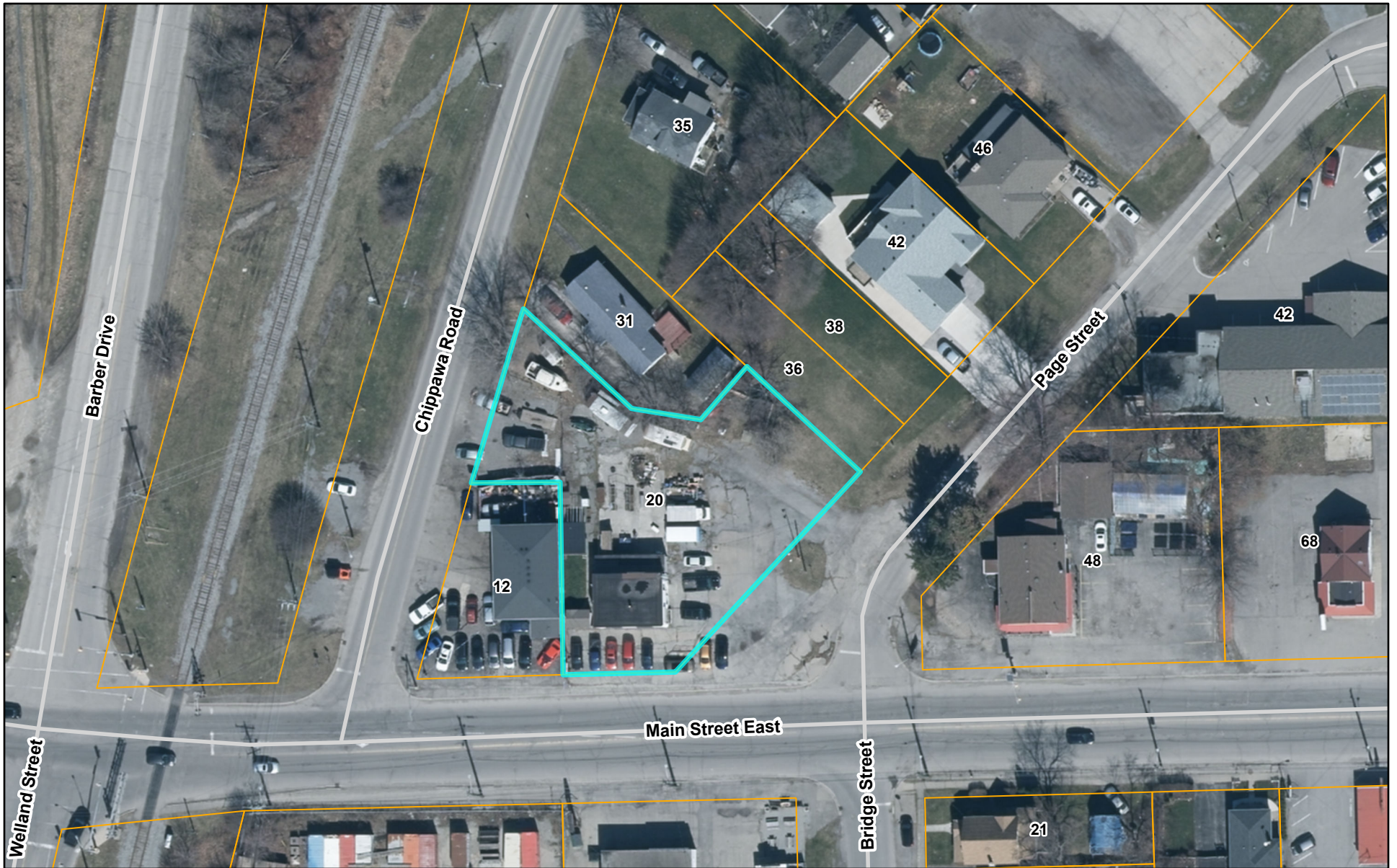
MARK GILMORE
ONTARIO LAND SURVEYOR

THIS PLAN OF SURVEY RELATES TO AOLS PLAN SUBMISSION FORM NUMBER V-71767




LANTHIER & GILMORE SURVEYING LTD.
173 CLARENCE ST. PORT COLBORNE, ONT. (905) 835-5417

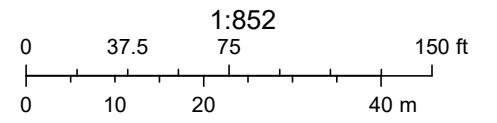
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Port Colborne Navigator



2024-11-12, 11:52:32 a.m.

-  Port Colborne Boundary
-  Roads
-  Assessment Parcels



Submitted Comments for Page Street Stop Up and Close

No comments received as of submission of this report.

From: Niagara Gives <niagaragives@gmail.com>

Sent: Tuesday, July 9, 2024

To: Port Colborne Customer Service <customersevice@portcolborne.ca>

Subject: Proclamation Request – GivingTuesday 2024

NiagaraGives would like to request a proclamation for “GivingTuesday” on December 3rd 2024 from the Mayor and Council.

I have included a copy of a written draft that City staff may edit and use as needed, and I am happy to answer any questions City staff may have.

Thank you for your time and consideration.

Josh “Yasyszcjosh” Bieus- Yasyszcjosh
Founder & Movement Lead, NiagaraGives
Regional Municipality of Niagara, ON, Canada

WHEREAS GivingTuesday is an annual celebration of generosity and volunteerism which is celebrated and recognized in over 180+ countries across the globe, and;

WHEREAS GivingTuesday falls immediately after Black Friday/Cyber Monday weekend, and asks people to give to the less fortunate after having spent on luxuries during the years' hottest sales, and;

WHEREAS Since 2012, GivingTuesday has raised billions of dollars for charities and nonprofits across Canada, the US, and the World, and;

WHEREAS Since forming in 2021, NiagaraGives and GivingTuesday has inspired more than \$300,000 in charitable donations to local Niagara organizations, and;

WHEREAS GivingTuesday brings together businesses, charities, families, and entire communities to tackle real issues and create a better world for all, and;

WHEREAS The City of Port Colborne recognizes and celebrates the incredible contributions of individuals and organizations and recognizes the increasing need for their services.

NOW, BE IT RESOLVED THAT I, Mayor William C. Steele, do hereby declare December 3rd, 2024, as GivingTuesday in the City of Port Colborne.



PORT COLBORNE

November 26, 2024

Mover Councillor
Secunder Councillor

WHEREAS GivingTuesday is an annual celebration of generosity and volunteerism which is celebrated and recognized in over 180+ countries across the globe, and;

WHEREAS GivingTuesday falls immediately after Black Friday/Cyber Monday weekend, and asks people to give to the less fortunate after having spent on luxuries during the years' hottest sales, and;

WHEREAS Since 2012, GivingTuesday has raised billions of dollars for charities and nonprofits across Canada, the US, and the World, and;

WHEREAS Since forming in 2021, NiagaraGives and GivingTuesday has inspired more than \$300,000 in charitable donations to local Niagara organizations, and;

WHEREAS GivingTuesday brings together businesses, charities, families, and entire communities to tackle real issues and create a better world for all, and;

WHEREAS The City of Port Colborne recognizes and celebrates the incredible contributions of individuals and organizations and recognizes the increasing need for their services.

NOW THEREFORE, I Mayor William C. Steele, do hereby declare December 3rd, 2024, as GivingTuesday in the City of Port Colborne.

William C. Steele
Mayor

Azure: The Future of Flying

Azure Sustainable Fuels is leading the clean energy transition by developing and building renewable fuels facilities to reduce CO₂ emissions derived from transportation.

We are developing facilities that will produce significant amounts of renewable fuels, including Sustainable Aviation Fuel ('SAF') to meet mandates related to reducing greenhouse gases produced by the transportation and aviation industry.

We are a privately held Canadian corporation which is solely focused on the development of renewable fuels, including SAF, to help achieve climate reduction goals.

The team's history in renewable fuels provides the knowledge base and relationships required to successfully develop the project.

Project Need

Azure identified the need for a domestic source of renewable fuels, including SAF to meet domestic and international CO₂ reduction targets (Net Zero 2050).

SAF allows aviation fuel users to emit up to ~80% less emissions compared to conventional fossil jet fuel.

~65% of the CO₂ reduction targets for the aviation sector are expected to come from the use of SAF. For Canada's aviation sector to maintain its competitiveness in the future, the adoption of SAF is essential.



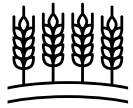
What is Sustainable Aviation Fuel (SAF)?

- Sustainable Aviation Fuel (SAF) is a low-carbon, next generation aviation fuel, made from sustainably sourced, renewable feedstocks, including vegetable oils, animal fats and non-food crops.
 - **"Sustainable"** meaning, the feedstock can be continually and repeatedly resourced in a manner consistent with economic, social and environmental aims.
 - **"Low-Carbon"** meaning, when the SAF is combusted, there is a smaller, net release of carbon dioxide (CO₂) into the atmosphere.
- Azure's Facility will utilize a proven technology process that adds hydrogen to vegetable oil feedstocks to produce SAF. (American Society for Testing and Materials (ASTM) - Hydro-processed esters and fatty acids (HEFA)).
 - Only proven, commercial process to produce SAF.
- SAF has less greenhouse gas emissions than traditional, petroleum-based jet fuel due to the following:
 - Lower carbon footprint as agricultural crops absorb CO₂ from the atmosphere through growth.
 - The finished fuel produced contains fewer impurities and when combusted produces less sulfur dioxide and particulate emissions

Project Overview:



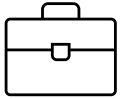
- **First of its kind in Canada** - Azure's production facility will produce approximately 570 million litres per year of renewable fuels, primarily SAF and with the ability to also produce varying volumes of Renewable Diesel and Renewable Naphtha to meet evolving market dynamics.



- **Secure Domestic Market for Canadian Agricultural products** - The Facility will process Canadian agricultural products such as canola, soybean oils, animal fats and used cooking oils.



- **Emissions Reduction** - The renewable fuels produced provide for the reduction of approximately 1.3 million tonnes per year of CO₂, which equates to displacing the annual emissions from ~300,000 cars each year.



- **Significant Jobs** - The Processing Facility requires approximately 1,500 construction jobs and 125 full-time positions during operations.



- **Indigenous Reconciliation** - Azure has developed an Indigenous Relations and Reconciliation Policy to outline its commitment to building meaningful, long-term, mutually beneficial relationships with Indigenous communities based on respect and understanding.



- **Environmental Stewardship** - As a greenfield facility, the Processing Facility will benefit from the latest technologies to ensure environmental standards are achieved.

Ontario Site Benefits

Proximity to Feedstock and End Market: Access to the St. Lawrence Seaway and Great Lakes unlocks new avenues for international trade for both feedstock and off-take delivery, along with leveraging off established pipeline, storage and blending infrastructure

Access to Rail: Multiple egress options with offsetting short line, seven days a week rail service and wharf access for feedstock delivery and fuel off-take.

Waterborne Access: With low water levels challenging the Mississippi River, increased Soy trade through the Great Lakes from the US. Being located on the Welland Canal opens large end markets across the Eastern USA with emerging SAF markets in the state of Illinois, Minnesota and New Mexico.

Well-Educated, Highly Skilled Workforce: Ontario, and the Niagara region provide a plethora of qualified candidates for both construction and operations.

Government Alignment: Provincial 'Made-in-Ontario' Plan establishes cleaner transportation fuels regulation with increased requirements for renewable content in transportation fuels. Transport Canada releases Canada's Aviation Action Plan in Q3 2022, along with the Ministry of Innovation, Science and Industry announce \$350mm funding to help accelerate green transition of the aviation industry in Canada.

Local Demand: proximity to Pearson Airport, one of North America's busiest airports, and Canada's largest fuel user, helps streamline fuel distribution, ensuring a reliable and sustainable fuel source for the aviation industry.

Supporting Opportunities: Several announcements lately in the Niagara Region relating to clean fuels that could provide inputs to Azure's proposed Facility and further reduce carbon intensity and emissions.

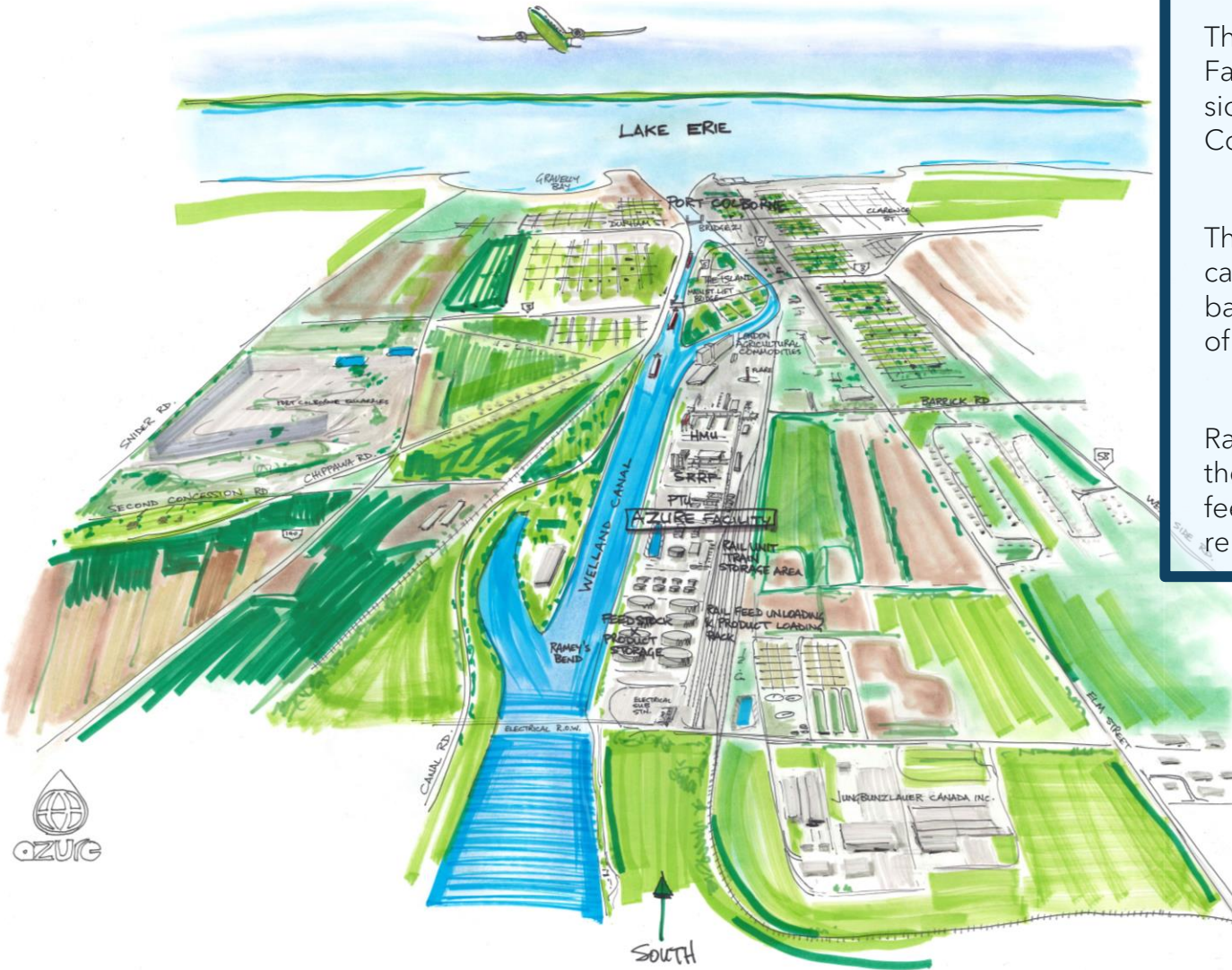
Clean Power: Access to clean power further reduces project's carbon intensity.

Project Benefits

- **Direct Employment**
 - *Construction:* Azure will require ~1,500 skilled laborers and trades people for construction.
 - *Operations:* Azure will require ~125 full-time positions during operations. There will be a significant number of high-salaried jobs
- **Indirect Employment**
 - *Agriculture:* Azure plans to utilize Canada's agricultural resources for feedstock which will create direct demand of seed oils and incremental crushing capacity, and also the potential to support development of non-food grade cover crops that could be rotated for soil management and sold for economic benefit.
 - *Logistics:* The Facility will require meaningful rail volumes, as well as the potential to utilize the Welland Canal which will support incremental jobs within the major railways and shipping companies.
- **Positive impact on Ontario economy**
 - Azure will be able to create significant jobs and ancillary business opportunities related with constructing and operating the facility.



Location: Port Colborne, Ontario

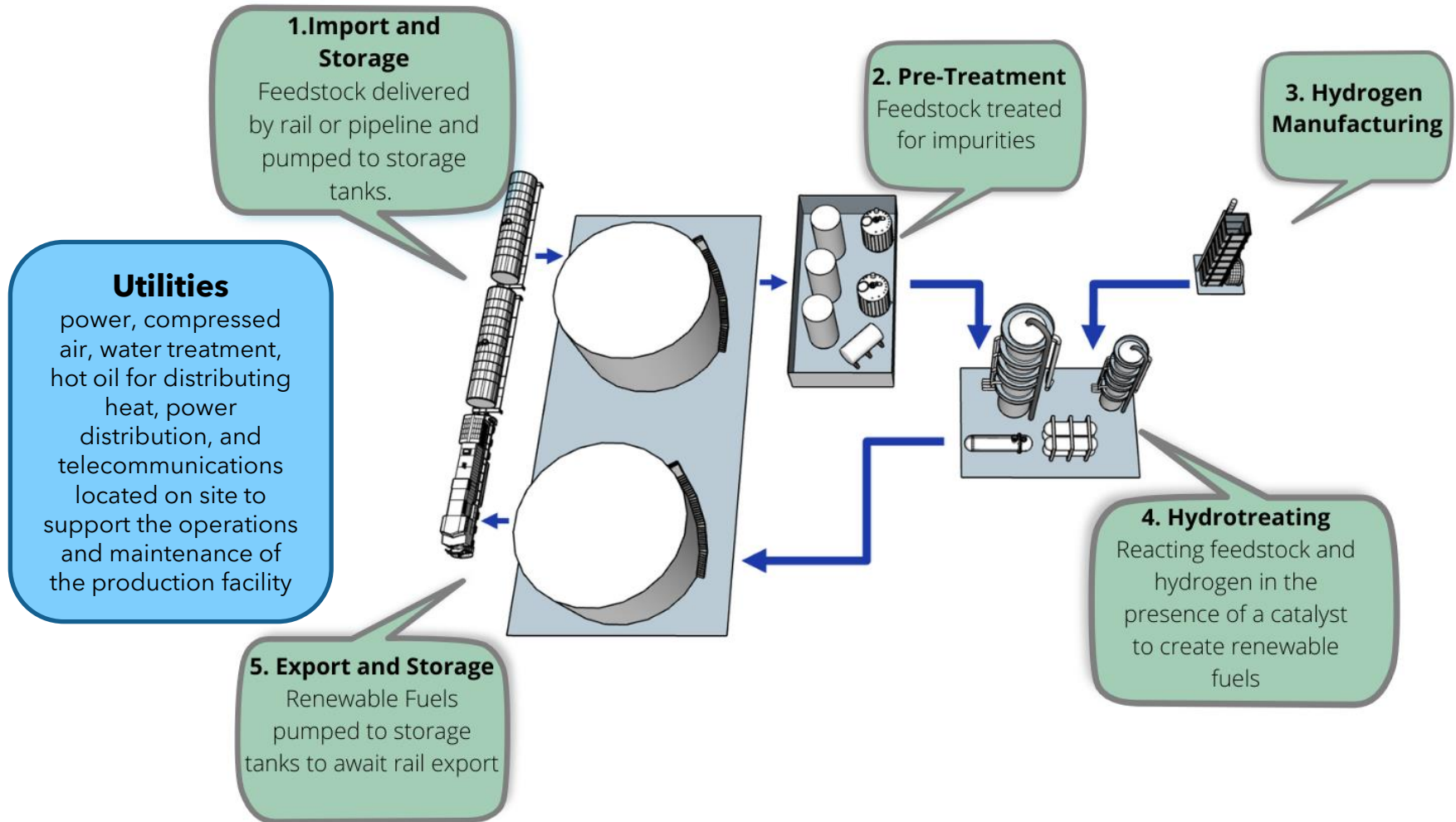


The Renewable Fuels Production Facility will be located on the west side of the Welland Canal in Port Colborne, Ontario off Barrick Road.

The Production Facility will be capable of producing 10,000 barrels or 570 million litres per day of renewable fuels.

Rail and the Welland Canal will be the primary mode of importing feedstocks and exporting renewable fuel.

Facility Overview



Engagement efforts to date:

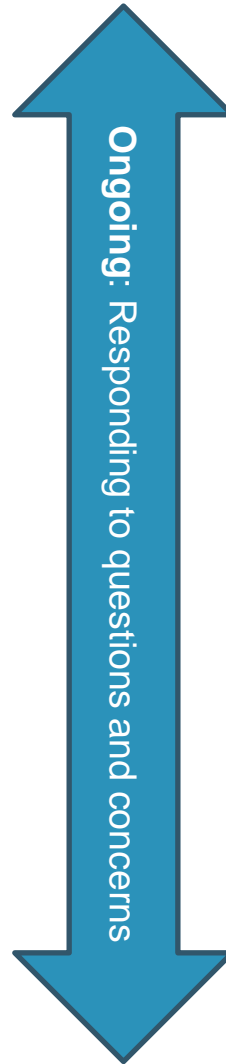
May 2024: Initial meetings with key identified interested parties to introduce the project and gather feedback.



June 2024: Initial engagement packages sent to all identified interested parties



June - November 2024: Initial feedback received from identified interested parties



Identified interested parties include:

- Indigenous groups
- Landowners
- Government agencies
- Local businesses
- Industry and industry groups

Through initial engagement, feedback has focused on:

- Job opportunities
- Environmental impacts
- Safety
- Loss of Use

Permitting

Environmental Effects Evaluation (Federal)

Assessment of Environmental Effects, under Section 82 of the Impact Assessment Act

Transport Canada will be the lead reviewer

Environmental effects studied include Air Emissions, Species at Risk and Archaeology

Ministry of Environment, Conservation and Parks (Provincial)

Environment Compliance Approvals for Air, Noise and Industrial sewage/wastewater

Risk Assessment (SLSMC)

Risk Assessment for each stage of the project are required

Other Permits

Waste Generator Registration*

Storage Tank Registration*

Other*

*To be completed as project gets further developed

Environmental Studies -

Between Q2 2023 and Q4 2024, Azure completed the following environmental studies to support provincial and federal applications:

- **Terrestrial Field studies**, including Species at Risk (SAR) and aquatic studies. During these studies, Bats and Spoon Leaf Moss were identified as Species at Risk. Azure is beginning discussions with Niagara Peninsula Conservation Authority and Ministry of Environment Climate and Parks to determine appropriate mitigation measures required for these species.
- **Stage I Archaeology** determined that there are no previously registered archaeological sites present on the property and therefore no further assessment is required.
- **Environmental Site Assessments I and II**. Results identified existing contamination from construction of the Welland Canal. This will be addressed prior to construction.
- **Air Emissions and Noise and Vibration studies**. These studies determined that baseline emissions from the Facility are not expected to exceed Ontario Air Quality Criteria. Facility noise and vibration levels are not expected to contribute significantly to the existing conditions.



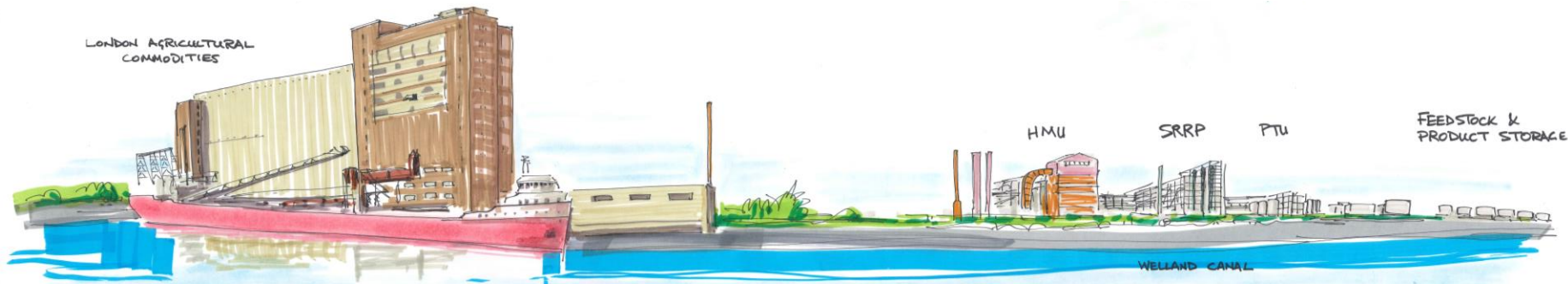
Risk Assessment

The St. Lawrence Seaway Management Corporation (SLSMC) requires a Risk Assessment prior to development on their land. The purpose is to assess risks to:

1. Safety of People
2. Navigation of Ships
3. Maintenance of Canal
4. Environment
5. Public Access and Agreement of Third Parties

Three Risk Assessments are required for the project: Pre-Construction, Construction and Decommissioning.

Azure and SLSMC are currently completing the Pre-Construction Risk Assessment.



Next Steps

- Environmental Effects Evaluation Project Description submission to Transport Canada.
- Front End Engineering and Design (FEED) expected to be completed by end of the year 2024. The FEED will provide further project definition to allow Azure to make a Final Investment Decision (FID) to proceed with detailed engineering and construction of the project.
- In conjunction with FEED, Azure will continue to advance formal commercial arrangements for the production facility, along with project financing.
- In the event of a positive FID, the project is expected to begin detailed engineering in **2026** and construction in **2027** with a start-up date in **2029**.

Task Name	Duration	Start	Finish	2023				2024				2025				2026				2027				2028				2029			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Regulatory Permitting and Approval	365d	12/18/24	05/12/26																												
Front End Engineering & Design	411d	06/06/23	12/31/24																												
Final Investment Decision	0	09/14/26	09/14/26																												
Positive Final Investment Decision	849d	09/15/26	12/17/29																												
Detailed Engineering	450d	09/15/26	06/05/28																												
Construction	600d	06/14/27	09/28/29																												
Commissioning	125d	06/25/29	12/14/29																												
Start-up	0	12/17/29	12/17/29																												





PORT COLBORNE

Motions Arising from Committees and Boards

To: Council
From: Committee of the Whole - Budget
Date: November 26, 2024
Subject: 2025 Proposed User Fees and Charges, 2024-183

Please be advised at the Committee of the Whole - Budget meeting held on October 16, 2024, the Committee adopted the following resolution for Council's consideration and approval:

Moved By: Councillor M. Aquilina
Seconded By: Councillor D. Elliott

That the Committee of the Whole recommend to Council:

That [Corporate Services Department Report 2024-183](#) **BE RECEIVED**;

That the 2025 Proposed User Fees and Charges schedules attached as Appendices A to P of Corporate Services Report 2024-183 **BE APPROVED**; and

That the draft by-law attached as Appendix Q of Corporate Services Report 2024-183 be brought forward to Council for consideration.

Carried



PORT COLBORNE

Memorandum

To: City Council
From: David Schulz, Manager of Planning
Date: November 26, 2024
Re: Planning Fees Update – Report 2024-183

This memo has been prepared based on direction from City Council to further investigate the proposed 2025 Planning Fees.

At its October 22, 2024 meeting, Council directed staff to review the fees by comparing the proposed fees against similar-sized municipalities in the Region. Additionally, it was requested that the potential for the inclusion of a “minor” fee be investigated.

Following the review of the fees based on the direction by Council, staff proposes to implement a new fee for minor Official Plan and Zoning By-law Amendments for the proposed 2025 Planning Fees.

This memo proposes to amend the 2025 Proposed User Fees and Charges Report 2024-183 and the accompanying proposed 2025 User Fees and Charges By-law to be considered at the November 26, 2024 Council meeting.

Appendix A – Schedule N: Proposed 2025 Planning and Development Fees

APPENDIX N: Planning and Development

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Official Plan		
Official Plan Amendment	\$5,296.00	\$12,300.00
Official Plan Amendment (Minor)	NEW	\$6,150.00
Adjournment of an Official Plan Amendment (at applicant's request)	\$842.00	\$1,700.00
Zoning By-Law		
Zoning By-Law Amendment	\$4,694.00	\$13,700.00
Zoning By-Law Amendment (Minor)	NEW	\$6,850.00
Adjournment of a Zoning By-Law (at owner's request)	\$842.00	\$1,700.00
Removal of a Holding Symbol	\$1,203.00	\$2,100.00
Temporary Use By-Law	\$4,694.00	\$6,100.00
Preparation of a Temporary Use Agreement	\$2,165.00	\$3,000.00
Extension of a Temporary Use	\$1,805.00	\$2,900.00
Plan of Subdivision		
Draft Plan Approval of Subdivision	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of \$10,400.00	\$15,650 base fee plus \$55.00 per lot/block.
Redline Revisions/Change of Conditions to Draft Plan	\$3,447.00	\$8,500.00
Extension to Draft Plan Approval	\$1,805.00	\$1,900.00
Final Plan Approval	\$2,845.00	\$3,200.00
Amendment to Subdivision Agreement	\$2,407.00	\$4,200.00
Part Lot Control	\$1,203.00	\$2,200.00
Deeming By-Law	\$480.00	\$1,500.00
Discharge of a Subdivision Agreement	\$1,203.00	\$2,450.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Plan of Condominium		
Draft Plan Approval of Condo	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of \$10,400.00	\$15,650 base fee plus \$55.00 per lot/block.
Redline Revisions/Change of Conditions to Draft Plan	\$3,447.00	\$8,300.00
Extension to Draft Plan Approval	\$1,805.00	\$1,900.00
Final Plan Approval	\$2,845.00	\$3,200.00
Condominium Conversion	\$7,822.00	\$9,700.00
Amendment to Condominium Agreement	\$2,407.00	\$4,850.00
Discharge of a Condominium Agreement	\$1,203.00	\$2,450.00
Condominium Exemption Request	\$1,736.00	\$5,300.00
Site Plan Control		
Site Plan Control Approval (agreement)	\$5,131.00	\$10,400.00
Site Plan Control Approval (no agreement)	\$2,080.00	\$4,300.00
Amendment to Site Plan Agreement	\$2,117.00	\$4,500.00
Discharging of a Site Plan Agreement	\$1,203.00	\$1,675.00
Committee of Adjustment		
Minor Variance/Expansion of Non-Conforming Use	\$1,383.00	\$1,900.00
Minor Variance (Building without a Permit)	\$1,805.00	\$2,505.00
Consent (new lot)	\$1,926.00	\$2,900.00
Easement	\$1,323.00	\$1,850.00
Lot Addition/Boundary Adjustment	\$1,323.00	\$1,850.00
Adjournment of a Consent or Variance (at applicant's request)	\$601.00	\$700.00
Changes to Consent Conditions	\$601.00	\$750.00
Final Certification Fee	\$240.00	\$400.00
Validation of Title	\$1,083.00	\$1,500.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Miscellaneous		
Quarry/Pit Establishment or Expansion	\$72,203.00	\$76,000.00
Telecommunication Facilities Consultation Process	\$1,805.00	\$1,900.00
Compliance Letter Express (within 3 days)	\$216.00	\$300.00
Development Agreement	\$2,888.00	\$3,400.00
Discharging of a Development Agreement	\$1,083.00	\$1,140.00
Front Ending Agreement	\$1,805.00	\$1,900.00
OMB Subpoena - first day	\$722.00	\$760.00
OMB Subpoena - thereafter	\$480.00	\$505.00
Zoning Verification Small Projects (pool, signs, decks, etc)	N/A	\$60.00
Zoning Verification Large Projects (dwellings)	N/A	\$80.00
Pre-consultation Meetings (Major - OPA/ ZBLA/ Subdivision/ Condominium)*	\$520.00	\$1,700.00
Pre-consultation Meetings (Minor - minor variance & consent)*	\$260.00	\$900.00
Combined Applications		
Consent & Minor Variance	\$2,528.00	\$3,800.00
Consent & Development Agreement	\$4,211.00	\$5,850.00
Minor Variance & Development Agreement	\$3,610.00	\$5,100.00
Engineering		
Municipal Consent Permit Fee**	\$364.00	\$385.00
Lot Grading Plan Review	\$104.00	\$110.00
Final Lot Grading Review		\$110.00
Development Sanitary & Water Modelling Analysis for Draft Plan of Subdivision		\$4,200 (Water or Wastewater Only) \$7,500 (Water AND Wastewater)
Development Sanitary & Water Modelling Analysis for Site Plans/ Draft Plan of Condominium		\$2,600 (Water or Wastewater Only) \$5,000 (Water AND Wastewater)

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Site Alteration Permit Inspections**		
Site Alteration Permit (< 1,000m³): Permit application fee to be applied where the being removed or placed exceeds the following limits per lot size: <ul style="list-style-type: none"> - 0.1 hectares or less/maximum of 10m³ - > 0.1 to 0.2 hectares/maximum of 50m³ - > 0.2 to 0.5 hectares/maximum of 100m³ - > 0.5 hectares or larger/maximum of 500m³ - > 500m³ but less than 1,000m³ 	\$520.00	\$550.00
Site Alteration Permit (> 1,000m³): Permit application fee to be applied where the fill being removed or placed is greater than 1,000m ³ .	\$1,040.00	\$1,100.00
Site Alteration Permit Renewal/Extension (within limits): Fee to be applied when a renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$520.00	\$550.00
Site Alteration Permit Renewal/Extension (exceeded limits): Fee to be applied when a Site Alteration Permit (< 1,000m ³) permit has been issued and subsequently, the amount of material has exceeded the allowable limits, and the renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$780.00	\$820.00
Post Site Alteration Permit Issuance Reviews: Engineering or zoning review or other changes after Site Alteration Permit has been issued.	\$1,040.00	\$1,095.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Haul route inspections: Haul route inspections prior to, during and after issuance of a Site Alteration Permit).	\$104/inspection	\$110.00/inspection
Post-Commencement Permit Surcharge: Fees to be applied for any Site Alteration Permit application which has been made post-commencement of activities.	150% of applicable fees	150% of applicable fees
Site Alteration Violation Investigation: This fee shall be applied in any situation where work or activities have been undertaken for which a Site Alteration Permit is required but not obtained. This fee is in addition to all other fees, charges and securities applicable under this By-law.	100% of applicable application fee (each occurrence)	100% of applicable application fee (each occurrence)

* The application fee is reduced by the amount paid for pre-consultation if the application is submitted within 18 months of the pre-consultation meeting date.

** A \$1000.00 security deposit is required. The funds will be returned after final inspection if all works have been completed to the satisfaction of the City. The City has the right to use the funds if damage is not repaired or reinstated to the satisfaction of the City.

Refund of Fees

If an application is withdrawn before circulation to commenting agencies, ninety percent (90%) of the fee will be refunded . If withdrawn after circulation, but before notice of the public meeting is given, fifty percent (50%) of the fee will be refunded and if withdrawn after the notice of public meeting is given, but before the Planning and Development Services division Recommendation Report is prepared, twenty five percent (25%) of the fee will be refunded.

Reactivation

Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

Notes:

Additional fees for most applications are required for Niagara Regional Development Services and the Niagara Peninsula Conservation Authority review. Applicants are recommended to contact each agency for their respective Fee Schedule. If fees are required, applicants must make out separate cheques payable to each agency at the time of application submission to the City.



PORT COLBORNE

Motions Arising from Committees and Boards

To: Council
From: Committee of the Whole - Budget
Date: November 26, 2024
Subject: 2025 Rates Budget, 2024-215

Please be advised at the Committee of the Whole - Budget meeting held on November 20, 2024, the Committee adopted the following resolution for Council's consideration and approval:

Moved By: Councillor M. Aquilina
Seconded By: Councillor F. Danch

That the Committee of the Whole recommend to Council:

That [Corporate Services Department Report 2024-215](#) **BE RECEIVED**; and

That the 2025 Rates Budget and debt substitution as outlined in Report 2024-215 **BE APPROVED**.

Carried



PORT COLBORNE

Motions Arising from Committees and Boards

To: Council
From: Committee of the Whole - Budget
Date: November 26, 2024
Subject: 2025 Rates Setting, 2024-216

Please be advised at the Committee of the Whole - Budget meeting held on November 20, 2024, the Committee adopted the following resolution for Council's consideration and approval:

Moved By: Councillor G. Bruno
Seconded By: Councillor T. Hoyle

That the Committee of the Whole recommend to Council:

That [Corporate Services Department Report 2024-216](#) **BE RECEIVED**; and

That the 2025 Water and Wastewater rates as outlined in Corporate Services Report 2024-216 **BE APPROVED**; and

That the 2025 Storm Sewer Rates as outlined in Corporate Services Report 2024-216 **BE APPROVED**; and

That the draft by-law attached as Appendix A of Corporate Services Report 2024-216 be brought forward to Council for consideration.

Carried



City of Port Colborne
Public Meeting Minutes

Date: Tuesday, November 5, 2024
Time: 6:30 pm
Location: Council Chambers, 3rd Floor, City Hall
66 Charlotte Street, Port Colborne

Members Present: M. Aquilina, Councillor
M. Bagu, Councillor
E. Beauregard, Councillor
R. Bodner, Councillor
G. Bruno, Councillor
F. Danch, Councillor
T. Hoyle, Councillor
W. Steele, Mayor (presiding officer)

Member(s) Absent: D. Elliott, Councillor

Staff Present: J. Beaupre, Deputy Clerk
G. Long, Director of Development and Government Relations
C. Larmour, Planner
C. Madden, City Clerk
D. Schulz, Manager of Planning
D. Vasu, Planner

Others Present: S. Rivers, South Coast Consulting, on behalf of Quartek Group
B. Babcock, Agent for 3077 Highway 3
T. Lawrence, Property Owner of 3077 Highway 3

1. Call to Order

Mayor Steele called the meeting to order at 6:31 PM.

2. Adoption of Agenda

Moved By Councillor R. Bodner
Seconded By Councillor T. Hoyle

That the Public Meeting agenda dated November 5, 2024, be confirmed, as circulated.

Carried

3. Disclosures of Interest

There were no disclosures of pecuniary or non-pecuniary interest.

4. Statutory Public Meetings

4.1 Public Meeting Report for Proposed Official Plan and Zoning By-law Amendment – 242-246 West Side Road – Files D09-03-24 and D14-04-24 - 2024-201

Diana Vasu, Planner, presented Report 2024-201 to Council. Steven Rivers, agent for the applicant, presented on behalf of the applicant.

Moved By Councillor F. Danch

Seconded By Councillor G. Bruno

That Development and Legislative Services Department Report 2024-201 be received for information.

Carried

a. Delegations

a. Gary Gaverluk - 21 Woodside Drive

b. Anne Lessard - 9 Woodside Drive

c. Anna Ferrara - 228 West Side Road

d. Paul and Janet Slipak - 238 West Side Road

4.2 Public Meeting Report for Proposed Zoning By-law Amendment - Vacant Lot Elizabeth Street, 2024-203

David Schulz, Manager of Planning, presented Report 2024-203 to Council.

Moved By Councillor M. Bagu

Seconded By Councillor M. Aquilina

That Development and Government Relations Department – Planning Division Report 2024-203 be received for information.

Carried

a. Delegations

There were no delegations.

4.3 Public Meeting Report for Proposed Zoning By-law Amendment for 3077 Highway 3 – File D14-07-24, 2024-202

Diana Vasu, Planner, presented Report 2024-202 to Council. Bryan Babcock, agent, and Tom Lawrence, applicant, presented their application.

Moved By Councillor R. Bodner
Seconded By Councillor T. Hoyle

That Development and Government Relations Department Report 2024-202 be received for information.

Carried

a. Delegations

a. Aaron Petri - 2921 Tammy Avenue

5. Adjournment

Mayor Steele adjourned the meeting at 8:12 PM.

William C. Steele, Mayor

Charlotte Madden, City Clerk



City of Port Colborne
Special Meeting of Council Minutes

Date: Friday, November 8, 2024
Time: 5:30 pm
Location: Committee Room 3-City Hall
66 Charlotte Street, Port Colborne, Ontario, L3K 3C8

Members Present: M. Aquilina, Councillor
M. Bagu, Councillor
E. Beauregard, Councillor
R. Bodner, Councillor
G. Bruno, Councillor
F. Danch, Councillor
T. Hoyle, Councillor
W. Steele, Mayor (presiding officer)

Member(s) Absent: D. Elliott, Councillor

Staff Present: C. Madden, City Clerk
M. Murray, Chief Human Resources Officer

Others Present: W.B. McKaig, Partner, Sullivan Mahoney

1. Call to Order

Mayor Steele called the meeting to order.

2. Adoption of Agenda

Moved by Councillor M. Bagu
Seconded by Councillor R. Bodner

That the agenda dated November 8, 2024 be confirmed, as circulated.

Carried

3. Disclosures of Interest

4. Closed Session

Moved by Councillor E. Beauregard
Seconded by Councillor G. Bruno

That Council do now proceed to meet in Closed Session under:

- Section 239 (b) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered are personal matters about an identifiable individual, including municipal or local board employees.
- Section 239(2)(f) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered is advice that is subject to solicitor-client privilege, including communications necessary for that purpose.
- Section 239(2)(d) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered is about labour relations or employee negotiations;

Carried

4.1 Confidential Human Resources (HR) Matter

5. Back to Open Session

Moved by Councillor T. Hoyle
Seconded by Councillor R. Bodner

That Council does now rise and reconvene from closed session at 6:48 p.m. with report.

4.1 That Council authorizes staff to proceed as directed in Closed Session.

Carried

6. By-laws

Moved by Councillor G. Bruno
Seconded by Councillor E. Beauregard

That the By-law to Adopt, Ratify and Confirm the Proceedings of the Council of The Corporation of the City of Port Colborne at its Special Closed Meeting, be enacted and passed, as presented.

Carried

6.1 By-law to Adopt, Ratify and Confirm the Proceedings of the Special Council of The Corporation of the City of Port Colborne

7. Adjournment

Mayor Steele adjourned the meeting at approximately 6:50 p.m.

William C. Steele, Mayor

Charlotte Madden, City Clerk



City of Port Colborne Council Meeting Minutes

Date: Tuesday, November 12, 2024
Time: 6:30 pm
Location: Council Chambers, 3rd Floor, City Hall
66 Charlotte Street, Port Colborne

Members Present: M. Aquilina, Councillor
M. Bagu, Councillor
E. Beauregard, Councillor
R. Bodner, Councillor
G. Bruno, Councillor
F. Danch, Councillor
D. Elliott, Councillor
T. Hoyle, Councillor

Member(s) Absent: W. Steele, Mayor (presiding officer)

Staff Present: J. Beaupre, Deputy Clerk
B. Boles, Acting CAO, Director of Corporate Services / Treasurer
G. Long, Director of Development and Government Relations
C. Madden, City Clerk
S. Shypowskyj, Director of Public Works
D. Schulz, Manager of Planning

1. Call to Order

Mayor Steele was absent. Councillor Bodner presided as Deputy Mayor and called the meeting to order at 6:29 p.m.

2. National Anthem

Everyone stood for the national anthem.

3. Land Acknowledgement

The Land Acknowledgement was read:

The Niagara Region is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hatiwendaronk, the Haudenosaunee, and the Anishinaabe, including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. The City of Port Colborne stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

4. Adoption of Agenda

The following items were added to the agenda:

- Revised Appendix B for report 2024-211
- Revised by-law for item 19.11
- Item 20.5, Confidential Human Resources (HR) Matter under item 20, Closed Session
- Item 20.6, Confidential Verbal Report under item 20, Closed Session
- Item 20.7, Verbal Report regarding a Land Matter under item 20, Closed Session

Moved by Councillor M. Aquilina

Seconded by Councillor T. Hoyle

That the Council agenda dated November 12, 2024, be confirmed, as amended.

Carried

5. Disclosures of Interest

5.1 Councillor E. Beauregard - Public Meeting Report for Proposed Zoning By-law Amendment for Northland Estates, 2024-212

I, Eric Beauregard, declare an indirect pecuniary interest as my employer is the Applicant.

5.2 Councillor E. Beauregard - Recommendation for Official Plan Amendment, Zoning By-law Amendment, and Draft Plan of Subdivision for Stonebridge Village Subdivision, 2024-211

I, Eric Beauregard, declare an indirect pecuniary interest as I am employed by the Applicant (Upper Canada Consultants)

5.3 Councillor E. Beauregard - By-law to Adopt Amendment No. 17 to the Official Plan for the City of Port Colborne

I, Eric Beauregard, declare an indirect pecuniary interest as I am employed by the Applicant (Upper Canada Consultants).

5.4 Councillor E. Beauregard - By-law to Amend Zoning By-law 6575/30/18 respecting the land legally known as Part of Lot 31, Concession 2, Geographic Township of Humberstone, now in the City of Port Colborne, Regional Municipality of Niagara.

I, Eric Beauregard, declare an indirect pecuniary interest as I am employed by the Applicant (Upper Canada Consultants)

6. Proclamations

6.1 Canadian Federation of University Women Welland and District - 16 Days of Activism against Gender-Based Violence Campaign

Moved by Councillor E. Beauregard
Seconded by Councillor D. Elliott

WHEREAS violence continues to be the greatest gender inequality rights issue for women, girls, and gender-diverse people; and
WHEREAS November is Women Abuse Prevention Month in Ontario; and
WHEREAS Our community is committed to ending all forms of gender-based violence

NOW THEREFORE, I Acting Deputy Mayor Ron Bodner do hereby proclaim that The 16 Days of activism Against Gender- Based Violence to begin November 25 (International Day for the Elimination of Gender-Based Violence Against Women) until December 10 (Human Rights Day). And I urge all citizens to recognize these days to increase awareness and to take action to support survivors of gender-based violence.

Carried

7. Public Meeting

7.1 Public Meeting Report for Proposed Zoning By-law Amendment for Northland Estates, 2024-212

Councillor Beauregard declared a conflict on this item and did not participate in the Public Meeting.

David Schulz, Manager of Planning, presented report 2024-212 to Council. Matt Kernahan, representative for Garden City Development, presented the application to Council.

Moved by Councillor G. Bruno
Seconded by Councillor M. Bagu

That Development and Government Relations Department – Planning Division Report 2024-212 be received for information.

Carried

8. Presentations

There were no presentations.

9. Delegations

There were no delegations.

10. Mayor's Report

Deputy Mayor Bodner read the Mayor's report on behalf of Mayor Steele. A copy is attached.

11. Regional Councillor's Report

There was no Regional Councillor's report.

12. Consent Agenda

Items 12.3c., 12.3d., 12.3e., 12.3f. and 12.4g. were lifted for separate discussion and considered under item 13, Items Requiring Separate Discussion.

Moved by Councillor F. Danch
Seconded by Councillor T. Hoyle

That Council hereby approves the listed consent items on the November 12, 2024, agenda; and
That the consent items be approved on the recommendations as contained therein.

Carried

12.1 Approval of Minutes

- a. **Regular Council Meeting - October 22, 2024**

12.2 Receipt of Minutes of Boards & Committees

- a. **Port Colborne Public Library Board - October 2, 2024**
- b. **Museum, Culture and Heritage Board - October 15, 2024**

12.3 Staff Reports

- a. **2025 Borrowing By-law, 2024-204**

- b. **2025 Interim Tax Billing, 2024-206**
- g. **Recommendation Report for Proposed Zoning By-law Amendment - Vacant Lot Elizabeth Street, 2024-210**
- h. **Request to Demolish Heritage Listed Property – 725 King Street, 2024-186**
- i. **CAO Annual Review – Policy and Process, 2024-196**
- j. **Recommended Appointments to the Boards and Committees – Fall Recruitment Period, 2024-207**

12.4 Receipt of Correspondence Items

- a. **Office of the Regional Chair, Jim Bradley regarding Made in Ontario Action Plan - Homelessness, Mental Health and Addictions Support**
- b. **Niagara Region - Waste Management 2025 Operating Budget and Requisition**
- c. **Town of Grimsby - Town of Grimsby Comments on Pay on Demand Surety Bond Regulation Proposal (ERO 019-9198)**
- d. **Niagara Peninsula Conservation - Ontario Deposit Return Program Expansion**
- e. **Niagara Peninsula Conservation - Report No. FA-51-24 regarding Draft Conservation Area Strategy**
- f. **Niagara Peninsula Conservation - Report No. FA-52-24 re: Draft Watershed-based Resource Management Strategy**
- h. **Ministry of Transportation - Road Safety Ontario - Electric Kick-Scooter (E-Scooter) Pilot Program Extension**

13. Items Requiring Separate Discussion

13.1 By-law to establish a Municipal Accommodation Tax, 2024-175

Moved by Councillor G. Bruno
 Seconded by Councillor D. Elliott

That Corporate Services Department Report 2024-175 be received;
 That By-law No. 7015/53/22 – Being a by-law to establish a Municipal Accommodation Tax be repealed as of December 31, 2024;
 That a new by-law to establish a Municipal Accommodation Tax, attached

as Appendix A to this report, be brought forward and take effect on January 1, 2025;

That the new by-law to establish a Municipal Accommodation Tax only apply to new bookings after January 1, 2025, bookings made and paid for before January 1, 2025 will be exempt;

That a new by-law and agreement between the City of Port Colborne and an eligible tourism entity, Niagara's South Coast Tourism Association, be brought forward;

That the Treasurer be authorized to make one or more payments in each fiscal year to Niagara's South Coast Tourism Association, and that the payment total is to be equal to 50 per cent (50%) of the Municipal Accommodation Tax revenue collected, net the reasonable fees and costs of collecting and administering the tax; and

That the Treasurer be delegated the authority to implement and administer the by-law, to collect the Municipal Accommodation Tax, and to take all actions and make all decisions, including any and all enforcement measures, required under the by-law.

Carried

13.2 Sale of the Alma Street Road Allowance, 2024-166

Moved by Councillor M. Bagu

Seconded by Councillor M. Aquilina

That Chief Administrative Office Report 2024-166 be received; and

That Council approve the Agreement of Purchase and Sale with

1000923545 Ontario Inc. for the Alma Street Road Allowance; and

That the Mayor and City Clerk be authorized to sign the by-law for the Agreement of Purchase and Sale and any and all documents respecting the sale of these lands.

Carried

13.3 Electric Vehicle Chargers, 2024-197

Moved by Councillor M. Bagu

Seconded by Councillor E. Beauregard

That Public Works Department Report 2024-197 be received; and

A By-law be brought forward to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – HH Knoll Lakeview Park; and

A By-law be brought forward to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – Market Square; and

A By-law be brought forward to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – Main Street West Parking Lot; and

A By-law be brought forward to Authorize Entering into an Agreement with FLO Infra Canada 1 LP by its general partner FLO Infra Canada GP 1 Inc. Regarding Lease Agreement for Charging Station Deployment – Vale Health and Wellness Centre; and

That the Director of Public Works be directed to implement the works as outlined within this report.

Carried

13.4 Recommendation for Official Plan Amendment, Zoning By-law Amendment, and Draft Plan of Subdivision for Stonebridge Village Subdivision, 2024-211

Councillor E. Beauregard declared a conflict on this item and abstained from participating in discussion / voting on this motion.

Moved by Councillor G. Bruno

Seconded by Councillor F. Danch

That Development and Government Relations Department – Planning Division Report 2024-211 be received;

That the Official Plan Amendment attached as Appendix A to Planning Division Report 2024-211 be approved;

That the Zoning By-law Amendment attached as Appendix B to Planning Division Report 2024-211 be approved;

That the Draft Plan of Subdivision and associated Draft Plan Conditions attached as Appendix C to Planning Division Report 2024-211 be approved; and

That the City Clerk be directed to issue the Notices of Approval in accordance with the Planning Act.

Carried

a. Appendix B - Amended Draft Zoning By-law Amendment

13.5 Ontario Good Roads Association - Establishment of an Ontario Rural Road Safety Program

Moved by Councillor M. Aquilina
Seconded by Councillor D. Elliott

That Council endorse the correspondence received from the Ontario Good Roads Association regarding the establishment of an Ontario rural road safety program.

Carried

14. Motions

There were no motions.

15. Notice of Motions

There were no notices of motions.

16. Staff Remarks

Steve Shypowskyj, Director of Public Works, informed Council that the Waterfront Road End Allowance report is being delayed until February 2025. He also explained that Lockview Park is progressing well, and that the playground installation is scheduled to start this week. They will be using woodchips in place of pouring rubber until the spring. He also encouraged everyone to vote for their favourite Lions Field Mural.

David Schulz, Manager of Planning, explained that they have forwarded the question of if the City can initiate their own studies for development charges to the development charges consultant and to the City's asset management supervisor to review, and they will bring the answer forward at a future council meeting.

Gary Long, Director of Development and Government Relations, explained that in preparation of the groundbreaking ceremony with AK that is scheduled for Thursday, November 14, 2024, they will be hosting an internal meeting with City and Regional Officials as well as with several Federal Ministers to discuss funding options. He also noted Azure Sustainable Fuels will be hosting an Open House on Wednesday, November 27, 2024, from 2 p.m. - 7 p.m. at the Vale Health and Wellness Centre.

Bryan Boles, Director of Corporate Services / Treasurer, explained that the rate budget agenda will be posted on Thursday, November 14, 2024. He also explained that there will now be a greeter on the first floor on Council meeting

nights to direct folks to the meeting, and to ensure City Hall is properly closed at the end of the evening.

17. Councillors' Remarks

Councillor Hoyle thanked staff for assisting him with his questions.

Councillor Elliot inquired to Steve Shypowskyj, Director of Public Works, about the state of the Homewood Avenue watermain construction project for the winter and about decreasing the slope for the sidewalk located on Lighthouse Lane. He also congratulated the Public Works staff for the sidewalk repairs on Sugarloaf Street.

Councillor Bruno inquired to Steve Shypowskyj, Director of Public Works, about installing signage on Knoll Street noting there is a school sign ahead. He also inquired if the hash marked walkway could be repainted by Oakwood Public School and if the hedge row along the curve of the road at Minor Road and Highway 3 could be evaluated, as it is creating a blind spot. Finally, he raised concerns about littering, activity outside of regulated areas and washroom damage at the Vale Health and Wellness Centre and inquired how other communities are handling these challenges.

Councillor Bagu thanked Public Works staff for their continuing efforts for planting trees. He also inquired to Charlotte Madden, City Clerk, about the Active Transportation Committee meeting schedule. Lastly, he inquired Steve Shypowskyj, Director of Public Works, about putting in a temporary measure, such as a flashing light, to alert people to the new stop sign on West Street.

Councillor Aquilina explained she attended the Remembrance Day service at Centennial Park, and there was a good turn out at the event. She also thanked Public Works staff for removing the leaves in the park ahead of the ceremony. She inquired to Steve Shypowskyj, Director of Public Works, if the cross walk could be painted with Remembrance Day colours or with a soldier ahead of next Remembrance Day. Lastly, she asked for an update regarding the meeting from September 11, 2024, with Sun Retreats.

18. Procedural Motions

Moved by Councillor F. Danch

Seconded by Councillor G. Bruno

That Council proceed past the 11 p.m. curfew set out in the Procedural By-law.

Carried

19. By-laws

Councillor E. Beauregard declared a conflict on items 19.10 and 19.11 and abstained from voting on this motion.

Moved by Councillor D. Elliott

Seconded by Councillor F. Danch

That the following by-laws be enacted and passed, as presented:

- Item 19.10, By-law to Adopt Amendment No. 17 to the Official Plan for the City of Port Colborne
- Item 19.11 a., By-law to Amend Zoning By-law 6575/30/18 respecting the land legally known as Part of Lot 31, Concession 2, Geographic Township of Humberstone, now in the City of Port Colborne, Regional Municipality of Niagara.

Carried

Moved by Councillor M. Bagu

Seconded by Councillor T. Hoyle

That the following by-laws be enacted and passed, as presented:

- Item 19.1, By-law to Authorize the Temporary Borrowing of \$6,000,000.00 for 2025
- Item 19.2, By-law to Provide for an Interim Tax Levy for the Year 2025
- Item 19.3, By-law to establish a Municipal Accommodation Tax and repeal By-law No. 7015/53/22
- Item 19.4, By-law to Authorize an Agreement between The City of Port Colborne and Niagara's South Coast Tourism Association and to repeal By-law 7016/54/22
- Item 19.5, By-law to Authorize entering into an Agreement of Purchase and Sale with 1000923545 Ontario Inc., regarding Alma St. PI 843 Port Colborne Lying West of Welland St. Except RO689134; Port Colborne
- Item 19.6, By-law to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – HH Knoll Lakeview Park
- Item 19.7, By-law to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – Market Square

- Item 19.8, By-law to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – Main Street West Parking Lot
- Item 19.9, By-law to Authorize Entering into an Agreement with FLO Infra Canada 1 LP by its general partner FLO Infra Canada GP 1 Inc. Regarding Lease Agreement for Charging Station Deployment – Vale Health and Wellness Centre
- Item 19.12, By-law to Amend Zoning By-law 6575/30/18 Respecting Vacant City-owned Lands on Elizabeth Street, North of the Friendship Trail

Carried

- 19.1 By-law to Authorize the Temporary Borrowing of \$6,000,000.00 for 2025**
- 19.2 By-law to Provide for an Interim Tax Levy for the Year 2025**
- 19.3 By-law to establish a Municipal Accommodation Tax and repeal By-law No. 7015/53/22**
- 19.4 By-law to Authorize an Agreement between The City of Port Colborne and Niagara’s South Coast Tourism Association and to repeal By-law 7016/54/22**
- 19.5 By-law to Authorize entering into an Agreement of Purchase and Sale with 1000923545 Ontario Inc., regarding Alma St PI 843 Port Colborne Lying West of Welland St Except RO689134; Port Colborne.**
- 19.6 By-law to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – HH Knoll Lakeview Park**
- 19.7 By-law to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – Market Square**
- 19.8 By-law to Authorize Entering into an Agreement with FLO Infra Canada 2 LP by its general partner FLO Infra Canada GP 2 Inc. Regarding Lease Agreement for Charging Station Deployment – Main Street West Parking Lot**

- 19.9 By-law to Authorize Entering into an Agreement with FLO Infra Canada 1 LP by its general partner FLO Infra Canada GP 1 Inc. Regarding Lease Agreement for Charging Station Deployment – Vale Health and Wellness Centre**
- 19.10 By-law to Adopt Amendment No. 17 to the Official Plan for the City of Port Colborne**
- 19.11 By-law to Amend Zoning By-law 6575/30/18 respecting the land legally known as Part of Lot 31, Concession 2, Geographic Township of Humberstone, now in the City of Port Colborne, Regional Municipality of Niagara.**
- a. Amended By-law for item 19.11**
- 19.12 By-law to Amend Zoning By-law 6575/30/18 Respecting Vacant City-owned Lands on Elizabeth Street, North of the Friendship Trail**

20. Closed Session

Moved by Councillor M. Aquilina
Seconded by Councillor G. Bruno

That Council do now proceed to meet in Closed Session under:

- Section 239(b) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered are personal matters about an identifiable individual, including municipal or local board employees.
- Section 239(2)(d) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered is labour relations or employee negotiations.
- Section 239(e) of the *Municipal Act, 2001*, where a closed meeting is held if if the subject matter being considered is litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board.
- Section 239(2)(f) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered is advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Carried

20.1 Approval of Closed Session Minutes

- a. Regular Council Meeting (Closed Session) - October 22, 2024**

- 20.2 Confidential Memorandum to Council**
- 20.3 Confidential Memorandum to Council**
- 20.4 Confidential Appendix A to Report 2024-207**
- 20.5 Confidential Human Resources (HR) Matter**
- 20.6 Confidential Verbal Report**
- 20.7 Verbal Report regarding a Land Matter**

21. Confirmatory By-law

21.1 By-law to Adopt, Ratify and Confirm the Proceedings of the Council of The Corporation of the City of Port Colborne

Moved by Councillor E. Beauregard
Seconded by Councillor M. Aquilina

That the By-law to Adopt, Ratify and Confirm the Proceedings of the Council of the Corporation of the City of Port Colborne, Dated November 12, 2024, be enacted and passed, as presented.

Carried

22. Adjournment

Council moved into Closed Session at approximately 8:15 p.m.

Council reconvened into Open Session at approximately 11:08 p.m.

Deputy Mayor Bodner adjourned the meeting at approximately 11:09 p.m.

Ron Bodner, Deputy Mayor

Charlotte Madden, City Clerk



PORT COLBORNE

DEPUTY MAYOR'S REPORT TO COUNCIL

Tuesday, Nov. 12, 2024

Mayor Steele sends his regrets to council and staff, and to those watching at home– he is away today and tomorrow at the Highway H2O conference in Toronto. He will be back Wednesday morning.

UNFORGETTABLE NOVEMBER 11

Mayor Steele attended the annual Remembrance Day ceremony presented by Royal Canadian Legion Branch 56 at the Cenotaph in HH Knoll Lakeview Park, at the 11th hour of the 11th day of the 11th month. The ceremony was live-streamed. If you didn't see it while it was happening, you can watch it anytime on the city's YouTube channel.

It was a well-attended event which included a fly-past of two vintage T-28 Trojan aircraft, coordinated by Alf Beam; and a Bell Ceremony presented by the Royal Canadian Naval Association.

Alfredo Acosta played the Last Post and The Rouse on the trumpet, and Renee Bisson was soloist. Wreaths were laid at the Cenotaph by service personnel, organizations, businesses, families, and individuals in honour of those who fought and died for our freedom. Many thanks to all our citizens, young and not so young, for making your way to stand solemnly together -- Lest we forget. Councillor Aquilina and I attended a ceremony out at the Township of Humberstone Memorial in Centennial Park on Vimy Road. Councillor Aquilina, perhaps you'd say a few words ...

GREEN SHIPPING CORRIDOR FUNDING

Niagara Centre MP Vance Badawey and St. Catharines MP Chris Bittle were in Port Colborne this morning with officials from Transport Canada announce a biofuel terminal

and a shore power charging station to be built on the east side at the south end of the canal on land now managed by the Hamilton Oshawa Port Authority. The projects are all part of the federal government's Green Shipping Corridor Project, to reduce emissions at our ports.

Federal funding of up to \$13.8-million will help HOPA build a 12-acre eight-million litre biofuel terminal. Up to \$6-million will help QSL to install shore power charging facilities to enable vessels to recharge batteries while docked. It's another major partnership of the Government of Canada, HOPA, Canada Clean Fuels, and Canada Steamship Lines. I know the mayor has been working hard to see these major projects come together in our city. Each success reinforces the power of collaboration. Let's keep building on this momentum.

LIVE FROM PORT COLBORNE

Many of you heard the mayor on the radio early yesterday morning when he spoke on NewsTalk CKTB 610 about Remembrance Day services in Port Colborne. The week before, he was part of the NewsTalk CKTB Round Table, broadcast live from The Pie Guys Café on the Welland Canal, right here in Port Colborne.

We extend a big thank you to all those who participated – city staff including – Gary Long, Bram Cotton, Greg Higginbotham, Scott Luey, David Shulz, and local business people including Nicki Lumsden from the Main Street BIA, Mike Smith from Jungbunzlauer, and Sam Mills from Asahi Kasei. Their shared insights on the latest developments here in our city help spread the good news about our City across the Region and beyond. Check the Newstalk 610 website for links to all of the segments if you missed the live broadcast.

VOTE FOR MURAL FOR LIONS FIELD

We are asking everyone in Port Colborne to vote to choose a new mural for the side of the washroom building Port Colborne's Lions Field. From now until November 28, we hope you'll cast your vote for your favourite of four mural designs that will be eventually displayed on the washroom building at Lions Field. For more information or to cast your vote, please visit the city website, portcolborne.ca.

City of Port Colborne
Special Meeting of Council Minutes

Date: Tuesday, November 19, 2024
Time: 5:30 pm
Location: Committee Room 3-City Hall
66 Charlotte Street, Port Colborne, Ontario, L3K 3C8

Members Present: M. Aquilina, Councillor
M. Bagu, Councillor
E. Beauregard, Councillor
R. Bodner, Councillor
G. Bruno, Councillor
F. Danch, Councillor
D. Elliott, Councillor
T. Hoyle, Councillor
W. Steele, Mayor (presiding officer)

Staff Present: B. Boles, Acting CAO, Director of Corporate Services/Treasurer
C. Madden, City Clerk
M. Murray, Chief Human Resources Officer

1. Call to Order

Mayor Steele called the meeting to order at 5:39 p.m.

2. Adoption of Agenda

Moved by Councillor M. Aquilina
Seconded by Councillor G. Bruno

That the Special Council Agenda dated November 19, 2024, be confirmed, as circulated.

Carried

3. Disclosures of Interest

4. Closed Session

Moved by Councillor T. Hoyle
Seconded by Councillor R. Bodner

That Council do now proceed to meet in Closed Session under:

- Section 239 (b) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered are personal matters about an identifiable individual, including municipal or local board employees.
- Section 239(2)(d) of the *Municipal Act, 2001*, where a closed meeting is held if the subject matter being considered is about labour relations or employee negotiations.

Carried

4.1 Confidential Human Resources (HR) Matter

5. Back to Open Session

Moved by Councillor E. Beauregard
Seconded by Councillor T. Hoyle

That Council does now rise and reconvene from closed session at 6:52 p.m. with report.

4.1 That Council authorizes staff to proceed as directed in Closed Session.

Carried

6. By-laws

6.1 By-law to Adopt, Ratify and Confirm the Proceedings of the Special Council of The Corporation of the City of Port Colborne

Moved by Councillor G. Bruno
Seconded by Councillor R. Bodner

That the By-law to Adopt, Ratify and Confirm the Proceedings of the Council of The Corporation of the City of Port Colborne at its Special Closed Meeting dated November 19, 2024, be enacted and passed, as presented.

Carried

7. Adjournment

Mayor Steele adjourned the meeting at approximately 6:54 p.m.

William C. Steele, Mayor

Charlotte Madden, City Clerk



City of Port Colborne

Committee of the Whole - Budget Meeting Minutes

Date: Wednesday, November 20, 2024
Time: 6:30 pm
Location: Council Chambers, 3rd Floor, City Hall
66 Charlotte Street, Port Colborne

Members Present: M. Bagu, Councillor
E. Beauregard, Councillor
R. Bodner, Deputy Mayor (presiding officer)
G. Bruno, Councillor
F. Danch, Councillor
Councillor T. Hoyle
Councillor D. Elliott
Councillor M. Aquilina

Members(s) Absent: W. Steele, Mayor

Staff Present: J. Beaupre, Deputy Clerk
B. Boles, Director of Corporate Services/Treasurer
G. Long, Director of Development and Government Relations
C. Madden, City Clerk
S. Shypowskyj, Director of Public Works

1. **Call to Order**

Mayor Steele was absent; Councillor Bodner presided as Deputy Mayor. Deputy Mayor Bodner called the meeting to order at 6:32 p.m. A video message from Mayor Steele regarding the 2025 Rates budget was played.

2. **Adoption of Agenda**

Moved By Councillor M. Bagu
Seconded By Councillor E. Beauregard

That the Committee of the Whole - Budget agenda, dated November 20, 2024, be confirmed, as circulated.

Carried

3. Disclosures of Interest

There were no disclosures of interest.

4. Staff Reports

4.1 2025 Rates Budget, 2024-215

Bryan Boles, Director of Corporate Services and Treasurer, and Steve Shypowskyj, Director of Public Works, presented the 2025 Rates Budget.

Moved By Councillor M. Aquilina
Seconded By Councillor F. Danch

That the Committee of the Whole recommend to Council:

That Corporate Services Department Report 2024-215 be received; and

That the 2025 Rates Budget and debt substitution as outlined in Report 2024-215 be approved.

Carried

4.2 2025 Rates Setting, 2024-216

Moved By Councillor G. Bruno
Seconded By Councillor T. Hoyle

That the Committee of the Whole recommend to Council:

That Corporate Services Department Report 2024-216 be received;

That the 2025 Water and Wastewater rates as outlined in Corporate Services Report 2024-216 be approved;

That the 2025 Storm Sewer Rates as outlined in Corporate Services Report 2024-216 be approved; and

That the draft by-law attached as Appendix A of Corporate Services Report 2024-216 be brought forward to Council for consideration.

Carried

5. Delegations

There were no delegations.

6. Procedural Motions

There were no procedural motions.

7. Adjournment

Deputy Mayor Bodner adjourned the meeting at 8:27 p.m.

Ron Bodner, Deputy Mayor

Charlotte Madden, City Clerk



Subject: Billing of the Zavitz Municipal Drain

To: Council

From: Public Works Department

Report Number: 2024-194

Meeting Date: November 26, 2024

Recommendation:

That Public Works Department Report 2024-194 be received; and

That the Zavitz Drain Levy By-law be approved to allow for the billing of the Zavitz Municipal Drain and associated Branch Drains, as outlined in Appendix B of Public Works Department Report 2024-194.

Purpose:

This report has been prepared to inform Council that construction on the Zavitz Municipal Drain was completed by the Town of Fort Erie and has resulted in an invoice for the City of Port Colborne's portion, received on September 27, 2024. The Town of Fort Erie applied for a grant for the farm parcels and has subsequently removed that portion from the invoice. This report also requests Council's approval to bill the landowners assessed for the Zavitz Municipal Drain work.

Background:

On October 12, 2010, the Town of Fort Erie approved the appointment of Drainage Engineer, Paul Smeltzer from AMEC Foster Wheeler to complete a new report. Similarly, on May 12, 2011, the City of Port Colborne approved the same appointment of Paul Smeltzer to complete a new report for the Zavitz Municipal Drain in Port Colborne and also petitioned for Branch Drains.

In 2016, the Town of Fort Erie received a completed report dated October 2016. The Town of Fort Erie preliminarily adopted and further proceeded with the process of appeal to both the Court of Revision and the Tribunal prior to the final adoption of the report. The Town of Fort Erie issued a tender and the successful bidder who completed the work was

Anthony's Excavating Central Inc. Construction began in fall of 2017 and was completed in December of 2019.

Discussion:

The original estimate of this project and the actual cost are outlined in the table below:

	Estimate	Actual
Zavitz Drain	\$190,679	\$102,148
Sherkston North Branch	\$71,370	\$98,460
East Trail Branch	\$21,873	\$12,344
West Trail Branch	\$33,942	\$21,076

The actual amounts assessed to both the municipality and the landowners are as follows:

	City Cost	Landowners Portion	Ministry of Transportation	Fort Erie Portion
Zavitz Drain	\$6,341	\$29,501	\$5,082	\$929
Sherkston North Branch	\$68,146	\$29,571	\$0	\$744
East Trail Branch	\$8,090	\$4,254	\$0	\$0
West Trail Branch	\$17,622	\$3,454	\$0	\$0

Note that the amounts shown above vary slightly from Appendix A. The difference is from an error in the Engineers Report assessing a portion of Holloway Bay Road to the City of Port Colborne. This section of road is entirely owned by the Town of Fort Erie therefore a complete cost to Fort Erie. Further details of the above are included in Appendix A.

Internal Consultations:

Consultation was held with the City's Finance Division to relay the duties required to complete the invoicing of this work.

Financial Implications:

When the municipality completes work on a municipal drain, the costs are held at the City's expense until the time of billing, at which point those funds can be collected from the owners of property within the watershed. As the Town of Fort Erie was the initiating

municipality, Fort Erie has held all costs to date on this project. The City of Port Colborne has incurred no additional costs for the completion of this project.

Public Engagement:

The *Drainage Act R.S.O 1990* has many points of public consultation. The following is a list of events identifying when mailings occur to inform the property owners defined within the engineer's report of the public meetings and public appeal processes set out by the *Drainage Act R.S.O 1990*:

- Notice of Public consultation prior to the completion of the report,
- Notice of Meeting to consider the report,
- Notice of Court of Revision,
- Notice of Tribunal, and
- Notice of Meeting to Consider Contract Price

It is worth noting that the construction of this drain was completed in late 2019 and there has been no communication with the assessed landowners since the construction phase.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Sustainable and Resilient Infrastructure
-

Conclusion:

It is recommended the City proceed with the passing of the by-law as defined in Section 61(1), a Levy by-law, of the *Drainage Act R.S.O. 1990* to complete the billing of the drainage work. If these funds are not collected from ratepayers, the City would need to absorb these costs. The total assessment to the City of Port Colborne for the Zavitz Drain is \$172,061. Approval of this report will allow staff to proceed with the billing of these works and collect the amount of \$71,862 from the affected property owners. The remaining balance of \$100,199 is the City's portion of the assessment and will be paid through the City's drainage reserve budget.

Appendices:

- a. Town of Fort Erie Levy Bylaw and Report 094-2024 Final Assessment Levy
Zavitz Municipal Drain
- b. Assessment Schedule and Zavitz Municipal Drain By-law

Respectfully submitted,

Alana Vander Veen
Drainage Superintendent
905-228-8127
Alana.VanderVeen@portcolborne.ca

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.



The Corporation of the Town of Fort Erie By-law 94-2024

Being a By-law to Approve the Final Assessment Levy for the Zavitz Municipal Drain

Whereas By-law 16-2014 was given first and second reading and provisionally adopted by the Municipal Council of the Town of Fort Erie on February 10th, 2014 to adopt the Engineer's Report prepared by Amec Foster Wheeler Environment and Infrastructure dated July 2013 and filed with the Clerk on July 30, 2013 to provide for drainage works for the Zavitz Municipal Drain and associated Branch Drains; and

Whereas following the Agriculture, Food and Rural Affairs Appeal Tribunal and appeals thereto, the Decision of the Agriculture, Food and Rural Affairs Appeal Tribunal dated February 13, 2017 ordered as follows:

1. The appeal of Mr. Priebe and Ms. Hilmayer from the revised Engineer's Report, relating to their benefit assessment is denied
2. The non-administrative costs of the Municipality incurred with respect to this appeal shall form part of the cost of the drainage works, and such costs shall include the Engineer's fees and expenses only for preparing for and attending the Tribunal hearing; and
3. There shall be no other Order as to costs and all parties shall be responsible for their own costs; and

Whereas the revised Engineer's Report dated October, 2016 reflects the Decision of the Agriculture, Food and Rural Affairs Appeal Tribunal; and

Whereas By-law 16-2014 received third and final reading on April 24th, 2017; and

Whereas the Drainage Works was completed as per the Engineer's Report, as amended, and the total actual costs incurred were \$266,835 compared to an original estimated cost of \$375,418. Actual costs for constructing the drain were 29% under the Engineer's estimate; and

Whereas a Certificate of Completion of the drainage works was dated May 29, 2020; and

Whereas Section 61(2) of the *Drainage Act* provides the council of any local municipality may provide that persons whose lands are assessed may commute for a payment in cash the assessments imposed thereon and may prescribe the terms and conditions thereof; and

Whereas pursuant to the *Drainage Act*, it is necessary that the final assessments listed in Schedule A, Schedule B, Schedule C and Schedule D attached to this by-law in the amount of \$266,835.00, shall be levied and assessed against the appropriate lands as apportioned by the revised Engineer's Report dated October, 2016 as amended by the Agriculture, Food and Rural Affairs Appeal Tribunal dated February 13, 2017 prepared by Amec Foster Wheeler Environment and Infrastructure;

Now therefore the Municipal Council of The Corporation of the Town of Fort Erie enacts as follows:

1. **That** the Treasurer invoice the City of Port Colborne \$180,158 in accordance with the amended assessment schedule as set out in Schedule A, Schedule B, Schedule C and Schedule D, attached hereto, and being the amounts to be charged for completing the construction of the drainage works known as the Zavitz Municipal Drain Sherkston North Branch Drain East & West Trail Branch Drains for the portions of work within the City of Port Colborne, with the invoice being due within 30 days of the invoice date.

2. **That** the final assessments listed in Schedule A attached to this by-law in the amount of \$60,296 shall be levied and assessed against the appropriate lands as apportioned by the Engineer's Report dated October 2016 as amended by the Agriculture, Food and Rural Affairs Appeal Tribunal dated is adopted and approved.
3. **That** all assessments shall be paid as follows:
 - (a) All assessments of \$5.00 or less shall be payable by the municipality from the general funds of the municipality;
 - (b) Assessments up to \$100.00 shall be added to the property tax account;
 - (c) Assessments greater than \$100.00 up to \$5,000.00 may be paid in full within seventy-five (75) days from the date of the assessment billing and if not, shall be distributed over five (5) years from the date of the assessment billing and shall be calculated at an interest rate of 3.38% on the date of such billing and added to the tax roll;
 - (d) Assessments greater than \$5,000.00 can be distributed over a five (5) year period with an interest rate of 3.38% or a ten (10) year period with an interest rate of 3.68% if notification is provided to the Town of Fort Erie from the benefitting land owners within seventy-five (75) days and added to the tax roll.
4. **That** the amount of the special rate levied upon each parcel of land or part thereof shall, where applicable in accordance with Section 2, be divided into five (5) or ten (10) equal amounts and one such amount shall be collected in each year for five (5) or ten (10) years after the passing of this by-law.
5. **That** the Clerk of the Town is authorized to affect any minor modifications, corrections or omissions, solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

Read a first, second and third time and finally passed this 23rd day of September, 2024.

Mayor

Clerk

Schedule A to By-law 94-2024

ZAVITZ MUNICIPAL DRAIN
 TOWN OF FORT ERIE & CITY OF PORT COLBORNE
 Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - ZAVITZ DRAIN

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.	SEC. 87 GRANT	NET ASSESS.	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
2	6	7	8	9	10		11	12
Landowners in the City of Port Colborne								
271104000119800	\$ -	\$ -	\$ -	\$ 12	\$ 12	\$ -	\$ 12	
271104000119700	\$ -	\$ -	\$ -	\$ 188	\$ 188	\$ -	\$ 188	
271104000119600	\$ -	\$ -	\$ -	\$ 137	\$ 137	\$ -	\$ 137	
271104000119502	\$ -	\$ -	\$ -	\$ 146	\$ 146	\$ -	\$ 146	
271104000119501	\$ -	\$ -	\$ -	\$ 158	\$ 158	\$ -	\$ 158	
271104000119500	\$ -	\$ -	\$ -	\$ 213	\$ 213	\$ -	\$ 213	
271104000105800	\$ -	\$ -	\$ -	\$ 210	\$ 210	\$ -	\$ 210	
271104000106700	\$ -	\$ -	\$ -	\$ 454	\$ 454	\$ -	\$ 454	
271104000106600	\$ -	\$ -	\$ -	\$ 162	\$ 162	\$ -	\$ 162	
271104000106500	\$ -	\$ -	\$ -	\$ 169	\$ 169	\$ -	\$ 169	
271104000106400	\$ -	\$ -	\$ -	\$ 280	\$ 280	\$ -	\$ 280	
271104000104700	\$ -	\$ -	\$ -	\$ 171	\$ 171	\$ -	\$ 171	
271104000104600	\$ -	\$ -	\$ -	\$ 376	\$ 376	\$ -	\$ 376	
271104000104500	\$ -	\$ -	\$ -	\$ 148	\$ 148	\$ -	\$ 148	
271104000104400	\$ -	\$ -	\$ -	\$ 145	\$ 145	\$ -	\$ 145	
271104000104300	\$ -	\$ -	\$ -	\$ 124	\$ 124	\$ -	\$ 124	
271104000122300	\$ -	\$ -	\$ -	\$ 44	\$ 44	\$ -	\$ 44	
271104000138600	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ -	\$ 80	
271104000138700	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ -	\$ 95	
271104000138301	\$ -	\$ -	\$ -	\$ 429	\$ 429	\$ 143	\$ 286	*
271104000138500	\$ -	\$ -	\$ -	\$ 665	\$ 665	\$ 222	\$ 443	*
271104000138800	\$ -	\$ -	\$ -	\$ 291	\$ 291	\$ 97	\$ 194	*
271104000138300	\$ -	\$ -	\$ -	\$ 568	\$ 568	\$ -	\$ 568	
271104000138200	\$ -	\$ -	\$ -	\$ 1,315	\$ 1,315	\$ 438	\$ 877	*
271104000138202				\$ 162	\$ 162	\$ 54	\$ 108	*
271104000138000	\$ -	\$ -	\$ -	\$ 1,007	\$ 1,007	\$ 336	\$ 671	*
271104000122200	\$ -	\$ -	\$ -	\$ 183	\$ 183	\$ -	\$ 183	
271104000122100	\$ -	\$ -	\$ -	\$ 128	\$ 128	\$ -	\$ 128	
271104000120200	\$ -	\$ -	\$ -	\$ 2,663	\$ 2,663	\$ 888	\$ 1,775	*
271104000122000	\$ -	\$ -	\$ -	\$ 1,651	\$ 1,651	\$ 550	\$ 1,101	*
271104000121900	\$ -	\$ -	\$ -	\$ 51	\$ 51	\$ -	\$ 51	
271104000121400	\$ -	\$ -	\$ -	\$ 157	\$ 157	\$ -	\$ 157	
271104000121300	\$ -	\$ -	\$ -	\$ 574	\$ 574	\$ -	\$ 574	
271104000121302	\$ -	\$ -	\$ -	\$ 570	\$ 570	\$ -	\$ 570	
271104000121200	\$ -	\$ -	\$ -	\$ 904	\$ 904	\$ -	\$ 904	
271104000121205				\$ 352	\$ 352	\$ -	\$ 352	
271104000121805	\$ -	\$ -	\$ -	\$ 157	\$ 157	\$ -	\$ 157	
271104000121800	\$ -	\$ -	\$ -	\$ 146	\$ 146	\$ -	\$ 146	
271104000121700	\$ -	\$ -	\$ -	\$ 175	\$ 175	\$ -	\$ 175	
271104000121600	\$ -	\$ -	\$ -	\$ 208	\$ 208	\$ -	\$ 208	
271104000121501	\$ -	\$ -	\$ -	\$ 161	\$ 161	\$ -	\$ 161	
271104000121500	\$ -	\$ -	\$ -	\$ 482	\$ 482	\$ -	\$ 482	

ZAVITZ MUNICIPAL DRAIN
TOWN OF FORT ERIE & CITY OF PORT COLBORNE
Regional Municipality of Niagara

Revised: EWA Engineering Inc.
Amec Foster Wheeler

C - 1

File No. 110120 / 189998

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - ZAVITZ DRAIN

ZAVITZ MUNICIPAL DRAIN
TOWN OF FORT ERIE & CITY OF PORT COLBORNE
Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - ZAVITZ DRAIN

PROPERTY ROLL NO.	TOTAL ALLOW. (\$)	TOTAL BENEFIT (\$)	SPECIAL BENEFIT (\$)	TOTAL OUTLET (\$)	TOTAL ASSESS. (\$)		NET ASSESS. (\$)	
2	6	7	8	9	10		11	12
271104000121401	\$ -	\$ -	\$ -	\$ 161	\$ 161	\$ -	\$ 161	
271104000105500	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ -	\$ 54	
271104000105400	\$ -	\$ -	\$ -	\$ 76	\$ 76	\$ -	\$ 76	
271104000105400	\$ 19	\$ 387	\$ -	\$ 2,241	\$ 2,627	\$ -	\$ 2,608	
271104000105600	\$ -	\$ -	\$ -	\$ 17	\$ 17	\$ -	\$ 17	
271104000105600	\$ -	\$ -	\$ -	\$ 554	\$ 554	\$ -	\$ 554	
271104000121210	\$ -	\$ -	\$ -	\$ 216	\$ 216	\$ -	\$ 216	
271104000138400		\$ 2,055	\$ 2,247	\$ 2,457		\$ -	\$ 5,464	
271104000105300	\$ 307	\$ 1,205	\$ 2,247	\$ 693	\$ 4,145	\$ -	\$ 3,838	
271104000105200	\$ -	\$ -	\$ -	\$ 787	\$ 787	\$ -	\$ 787	
271104000105100	\$ -	\$ -	\$ -	\$ 801	\$ 801	\$ -	\$ 801	
271104000104000	\$ -	\$ -	\$ -	\$ 228	\$ 228	\$ -	\$ 228	
271104000104000	\$ -	\$ -	\$ -	\$ 94	\$ 94	\$ -	\$ 94	
271104000104200	\$ -	\$ -	\$ -	\$ 395	\$ 395	\$ -	\$ 395	
271104000104200	\$ -	\$ -	\$ -	\$ 365	\$ 365	\$ -	\$ 365	
271104000104005	\$ -	\$ -	\$ -	\$ 152	\$ 152	\$ -	\$ 152	
271104000104005	\$ -	\$ -	\$ -	\$ 12	\$ 12	\$ -	\$ 12	
271104000138100	\$ -	\$ -	\$ -	\$ 97	\$ 97	\$ -	\$ 97	
TOTAL : Landowners in the City of Port Colborne	\$ 1,621	\$ 3,646	\$ 4,495	\$ 25,709	\$ 33,850	\$ 2,728	\$ 29,501	
City of Port Colborne Road Allowances								
Pleasant Beach Road	\$ -	\$ -	\$ -	\$ 1,763	\$ 1,763	\$ -	\$ 1,763	
Pleasant Beach Road (for Branch Drains)	\$ -	\$ -	\$ -	\$ 352	\$ 352	\$ -	\$ 352	
Sherkston Road	\$ -	\$ -	\$ -	\$ 1,597	\$ 1,597	\$ -	\$ 1,597	
Holloway Bay Road (South of Highway 3)	\$ -	\$ -	\$ -	\$ 849	\$ 849	\$ -	\$ 849	
Holloway Bay Road (South of Highway 3) (for Branch Drains)	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ -	\$ 80	
Holloway Bay Road (North of Highway 3)	\$ -	\$ -	\$ -	\$ 446	\$ 446	\$ -	\$ 446	
Unopened Road Allowance (Zavitz Rd) between Roll #271104000138301 & #271104000138300	\$ -	\$ -	\$ -	\$ 70	\$ 70	\$ -	\$ 70	
TOTAL: City of Port Colborne Road Allowances	\$ -	\$ -	\$ -	\$ 5,158	\$ 5,158	\$ -	\$ 5,158	
Provincial Road Allowances in Port Colborne								
Highway 3	\$ -	\$ 97	\$ -	\$ 4,985	\$ 5,082	\$ -	\$ 5,082	
TOTAL: Provincial Road Allowances in Port Colborne	\$ -	\$ 97	\$ -	\$ 4,985	\$ 5,082	\$ -	\$ 5,082	
Other Lands in Port Colborne								
Friendship Trail - West of Pleasant Beach Road	\$ -	\$ -	\$ -	\$ 758	\$ 758	\$ -	\$ 758	
Friendship Trail - Pleasant Beach Road to 205m east of Pleasant Beach Road	\$ -	\$ -	\$ -	\$ 528	\$ 528	\$ -	\$ 528	
Friendship Trail - 145m west of Holloway Bay Road to 205m east of Pleasant Beach Road	\$ -	\$ -	\$ -	\$ 826	\$ 826	\$ -	\$ 826	
TOTAL: Other Lands in Port Colborne	\$ -	\$ -	\$ -	\$ 2,112	\$ 2,112	\$ -	\$ 2,112	

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.		NET ASSESS.	
	(\$)	(\$)	(\$)	(\$)	(\$)		(\$)	
2	6	7	8	9	10		11	12
Special Assessments to Port Colborne								
IV. CITY OF PORT COLBORNE (Pleasant Beach Rd)					\$ 242			
					\$ 242			
SUBTOTAL: Lands and Roads in the City of Port Colborne								
	\$ 1,621	\$ 3,743	\$ 4,495	\$ 37,963	\$ 46,444	\$ 2,728	\$ 41,853	

Landowners in the Town of Fort Erie

20025038010000	\$ -	\$ -	\$ -	\$ 427	\$ 427	\$ -	\$ 427	
20025040000000	\$ -	\$ -	\$ -	\$ 11,662	\$ 11,662	\$ 3,887	\$ 7,775 *	
20018339000000	\$ 900	\$ 2,019	\$ -	\$ 10,377	\$ 12,396	\$ 4,132	\$ 7,364 *	
20018338000000	\$ 843	\$ 1,621	\$ -	\$ 7,854	\$ 9,475	\$ 3,158	\$ 5,474 *	
20025041000000	\$ -	\$ -	\$ -	\$ 241	\$ 241	\$ -	\$ 241	
20025040010000	\$ -	\$ -	\$ -	\$ 1,317	\$ 1,317	\$ -	\$ 1,317	
20025035000000	\$ -	\$ -	\$ -	\$ 1,737	\$ 1,737	\$ 579	\$ 1,158 *	
20025018000000	\$ -	\$ -	\$ -	\$ 273	\$ 273	\$ 91	\$ 182 *	
20018337000000	\$ 543	\$ 1,045	\$ -	\$ 3,185	\$ 4,230	\$ 1,410	\$ 2,277 *	
20018337010000	\$ 483	\$ 929	\$ 4,585	\$ 3,213	\$ 8,726	\$ 2,909	\$ 5,335 *	
20018336000000	\$ 561	\$ 1,080	\$ 4,153	\$ 2,440	\$ 7,672	\$ 2,557	\$ 4,554 *	
20018335000000	\$ 285	\$ 549	\$ 4,045	\$ 330	\$ 4,924	\$ 1,641	\$ 2,997 *	
TOTAL : Landowners in the Town of Fort Erie	\$ 3,616	\$ 7,241	\$ 12,783	\$ 43,056	\$ 63,080	\$ 20,365	\$ 39,099	

Town of Fort Erie Road Allowances

Holloway Bay Road (South of Highway 3)	\$ -	\$ 299	\$ -	\$ 989	\$ 1,289	\$ -	\$ 1,289	
Holloway Bay Road (North of Highway 3)	\$ -	\$ -	\$ -	\$ 969	\$ 969	\$ -	\$ 969	
Mathews Road	\$ -	\$ 82	\$ -	\$ 2,741	\$ 2,823	\$ -	\$ 2,823	
Nigh Road	\$ -	\$ -	\$ -	\$ 1,481	\$ 1,481	\$ -	\$ 1,481	
Unopened Road Allowance between Concession 2 LE & 3 LE, Lot 34	\$ -	\$ -	\$ -	\$ 1,260	\$ 1,260	\$ -	\$ 1,260	
TOTAL: Town of Fort Erie Road Allowances	\$ -	\$ 381	\$ -	\$ 7,441	\$ 7,822	\$ -	\$ 7,822	

Provincial Road Allowances in Fort Erie

Highway 3	\$ -	\$ 148	\$ -	\$ 12,797	\$ 12,945	\$ -	\$ 12,945	
TOTAL: Provincial Road Allowances in Fort Erie	\$ -	\$ 148	\$ -	\$ 12,797	\$ 12,945	\$ -	\$ 12,945	

Other Lands in Fort Erie

Friendship Trail	\$ -	\$ -	\$ -	\$ 429	\$ 429	\$ -	\$ 429	
TOTAL: Other Lands in Fort Erie	\$ -	\$ -	\$ -	\$ 429	\$ 429	\$ -	\$ 429	

ZAVITZ MUNICIPAL DRAIN

TOWN OF FORT ERIE & CITY OF PORT COLBORNE
Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - ZAVITZ DRAIN

Annual Payment for Properties Over \$100 Amortized for 5 years (2025 - 2029)	Total Payments after Amortization (including interest)	Annual Payment for Properties Over \$100 Amortized for 10 years (2025 - 2034)	Total Payments after Amortization (including interest)
\$94.17	\$ -	\$ -	\$ -
\$1,716.11	\$ 8,580.54	\$943.34	\$ 9,433.44
\$1,625.38	\$ 8,126.92	\$893.47	\$ 8,934.74
\$1,208.20	\$ 6,040.98	\$664.15	\$ 6,641.45
\$53.20	\$ 265.99	\$ -	\$ -
\$290.66	\$ 1,453.32	\$ -	\$ -
\$255.66	\$ 1,278.32	\$ -	\$ -
\$40.24	\$ 201.18	\$ -	\$ -
\$502.58	\$ 2,512.88	\$ -	\$ -
\$1,177.48	\$ 5,887.42	\$647.26	\$ 6,472.63
\$1,005.11	\$ 5,025.53	\$ -	\$ -
\$661.56	\$ 3,307.80	\$ -	\$ -
\$8,630.35	\$42,680.88	\$3,148.23	\$31,482.26

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.	SEC. 87 GRANT	NET ASSESS.							
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)							
2	6	7	8	9	10		11	12						
Special Assessments to Fort Erie														
I. TOWN OF FORT ERIE (Mathews Road)					\$	31								
II. TOWN OF FORT ERIE (East Side of Holloway Bay Rd)					\$	1,963								
TOTAL - Special Assessments					\$	1,995								
Special Assessments to Others														
III. MINISTRY OF TRANSPORTATION ONTARIO (HIGHWAY 3 ROW)					\$	405								
V. ENBRIDGE GAS (PLEASANT BEACH ROAD)					\$	-								
TOTAL - Special Assessments					\$	405								
SUBTOTAL: Lands and Roads in the Town of Fort Erie	\$	3,616	\$	7,771	\$	12,783	\$	63,723	\$	86,677	\$	20,365	\$	60,296
TOTAL: Zavitz Municipal Drain	\$	5,237	\$	11,514	\$	17,278	\$	101,687	\$	133,121	\$	23,093	\$	102,148

\$ 130,478

Description of Information contained in the Assessment Schedule

\$ 133,121

Column 6: In accordance with Sections 29 and 30 of the Drainage Act, allowance to be paid to landowner based on value of land lost due to: construction or improvement of drainage works
disposal of excavated material
damage to trees, lawns, fences, lands and crops

Column 7: In accordance with Section 22 of the Drainage Act, increased value of land adjacent to the Drain due to improvement to the Drain

Column 8: In accordance with Section 24 of the Drainage Act, additional work to the drain which has no effect on the functioning of the Drain

Column 9: In accordance Section 23 of the Drainage Act, increased value of land due to improved outlet for lands to be drained.

Column 10: Total Assessment is the Sum of Column 7 (Benefit), Column 8 (Special Benefit), and Column 9 (Outlet)

Column 11: Net Assessment is Column 10 (Total Assessment) less Column 6 (Total Allowance).

Column 12: * Indicates agricultural land which is potentially eligible for OMAFRA subsidy.

Net Assessment can be calculated by subtracting the OMAFRA subsidy from the Net Assessment.

ZAVITZ MUNICIPAL DRAIN - SHERKSTON NORTH BRANCH DRAIN Schedule B to By-law 94-2024
TOWN OF FORT ERIE & CITY OF PORT COLBORNE
Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - SHERKSTON NORTH BRANCH DRAIN

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.	NET ASSESS.		SUMMARY NET ASSESS.
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		(\$)
2	6	7	8	9	10	11	12	13
Landowners in the City of Port Colborne								
271104000119800	\$ -	\$ -	\$ -	\$ 69	\$ 69	\$ 69		\$ 69
271104000119700	\$ -	\$ -	\$ -	\$ 1,071	\$ 1,071	\$ 1,071		\$ 1,071
271104000119600	\$ -	\$ -	\$ -	\$ 778	\$ 778	\$ 778		\$ 778
271104000119502	\$ -	\$ -	\$ -	\$ 829	\$ 829	\$ 829		\$ 829
271104000119501	\$ -	\$ -	\$ -	\$ 6	\$ 6	\$ 6		\$ 6
271104000119501	\$ -	\$ -	\$ -	\$ 894	\$ 894	\$ 894		\$ 894
271104000119500	\$ -	\$ -	\$ -	\$ 282	\$ 282	\$ 282		\$ 282
271104000119500	\$ -	\$ -	\$ -	\$ 1,038	\$ 1,038	\$ 1,038		\$ 1,038
271104000105800	\$ -	\$ -	\$ -	\$ 539	\$ 539	\$ 539		\$ 539
271104000105800	\$ -	\$ -	\$ -	\$ 859	\$ 859	\$ 859		\$ 859
271104000106700	\$ -	\$ -	\$ -	\$ 1,237	\$ 1,237	\$ 1,237		\$ 1,237
271104000106700	\$ -	\$ -	\$ -	\$ 1,816	\$ 1,816	\$ 1,816		\$ 1,816
271104000106600	\$ -	\$ -	\$ -	\$ 623	\$ 623	\$ 623		\$ 623
271104000106600	\$ -	\$ -	\$ -	\$ 533	\$ 533	\$ 533		\$ 533
271104000104700	\$ -	\$ -	\$ -	\$ 673	\$ 673	\$ 673		\$ 673
271104000104700	\$ -	\$ -	\$ -	\$ 553	\$ 553	\$ 553		\$ 553
271104000104600	\$ -	\$ -	\$ -	\$ 1,497	\$ 1,497	\$ 1,497		\$ 1,497
271104000104600	\$ -	\$ -	\$ -	\$ 1,207	\$ 1,207	\$ 1,207		\$ 1,207
271104000104500	\$ -	\$ -	\$ -	\$ 626	\$ 626	\$ 626		\$ 626
271104000104500	\$ -	\$ -	\$ -	\$ 454	\$ 454	\$ 454		\$ 454
271104000104400	\$ -	\$ -	\$ -	\$ 626	\$ 626	\$ 626		\$ 626
271104000104400	\$ -	\$ -	\$ -	\$ 435	\$ 435	\$ 435		\$ 435
271104000104300	\$ -	\$ -	\$ -	\$ 1,134	\$ 1,134	\$ 1,134		\$ 1,134
271104000104300	\$ -	\$ -	\$ -	\$ 279	\$ 279	\$ 279		\$ 279
271104000104000	\$ -	\$ -	\$ -	\$ 3,874	\$ 3,874	\$ 3,874		\$ 3,874
271104000104200	\$ -	\$ -	\$ -	\$ 1,483	\$ 1,483	\$ 1,483		\$ 1,483
271104000104005	\$ -	\$ -	\$ -	\$ 1,590	\$ 1,590	\$ 1,590		\$ 1,590
271104000106500	\$ 439	\$ 359	\$ -	\$ 689	\$ 1,048	\$ 610		\$ 610
271104000106400	\$ 753	\$ 359	\$ -	\$ 1,600	\$ 1,959	\$ 1,207		\$ 1,207
271104000105400	\$ 316	\$ 1,134	\$ -	\$ 126	\$ 1,260	\$ 943		\$ 943
271104000105400	\$ 263	\$ 1,094	\$ -	\$ 5	\$ 1,099	\$ 836		\$ 836
271104000105600	\$ 61	\$ 995	\$ -	\$ 35	\$ 1,030	\$ 969		\$ 969
TOTAL : Landowners in the City of Port Colborne	\$ 1,832	\$ 3,940	\$ -	\$ 27,463	\$ 31,404	\$ 29,571		\$ 29,571

ZAVITZ MUNICIPAL DRAIN - SHERKSTON NORTH BRANCH DRAIN

TOWN OF FORT ERIE & CITY OF PORT COLBORNE
Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - SHERKSTON NORTH BRANCH DRAIN

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.	NET ASSESS.		SUMMARY NET ASSESS.
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		(\$)
2	6	7	8	9	10	11	12	13
City of Port Colborne Road Allowances								
Pleasant Beach Road (from East & West Trail Branch Drains)	\$ -	\$ -	\$ -	\$ 1,618	\$ 1,618	\$ 1,618		\$ 2,386
Pleasant Beach Road (from Sherkston North Branch Drain)	\$ -	\$ -	\$ -	\$ 769	\$ 769	\$ 769		
Sherkston Road Outlet	\$ -	\$ -	\$ 27,052	\$ 8,220	\$ 35,272	\$ 35,272		\$ 35,272
Holloway Bay Road	\$ -	\$ -	\$ -	\$ 744	\$ 744	\$ 744		\$ 744
TOTAL: City of Port Colborne Road Allowances	\$ -	\$ -	\$ 27,052	\$ 11,350	\$ 38,403	\$ 38,403		\$ 38,403
Other Lands in Port Colborne								
Friendship Trail - West of Pleasant Beach Road	\$ -	\$ -	\$ -	\$ 3,320	\$ 3,320	\$ 3,320		
Friendship Trail - Pleasant Beach Road to 200m east of Pleasant Beach Road	\$ -	\$ -	\$ -	\$ 2,387	\$ 2,387	\$ 2,387		\$ 30,487
Friendship Trail - 145m west of Holloway Bay Road to 200m east of Pleasant Beach Road	\$ -	\$ -	\$ 20,512	\$ 4,267	\$ 24,779	\$ 24,779		
TOTAL: Other Lands in Port Colborne	\$ -	\$ -	\$ 20,512	\$ 9,975	\$ 30,487	\$ 30,487		\$ 30,487
TOTAL: SHERKSTON NORTH BRANCH DRAIN	\$ 1,832	\$ 3,940	\$ 47,565	\$ 48,788	\$ 100,293	\$ 98,460		\$ 98,460

Schedule C to By-law 94-2024

ZAVITZ MUNICIPAL DRAIN - EAST TRAIL BRANCH DRAIN
 TOWN OF FORT ERIE & CITY OF PORT COLBORNE
 Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - EAST TRAIL BRANCH DRAIN

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.	NET ASSESS.	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
2	6	7	8	9	10	11	12
Landowners in the City of Port Colborne							
271104000104200	\$ -	\$ -	\$ -	\$ 2,138	\$ 2,138	\$ 2,138	
271104000104300	\$ -	\$ -	\$ -	\$ 350	\$ 350	\$ 350	
271104000104400	\$ -	\$ -	\$ -	\$ 481	\$ 481	\$ 481	
271104000104500	\$ -	\$ -	\$ -	\$ 431	\$ 431	\$ 431	
271104000104600	\$ -	\$ -	\$ -	\$ 620	\$ 620	\$ 620	
271104000104700	\$ -	\$ -	\$ -	\$ 176	\$ 176	\$ 176	
271104000106400	\$ -	\$ -	\$ -	\$ 58	\$ 58	\$ 58	
TOTAL : Landowners in the City of Port Colborne	\$ -	\$ -	\$ -	\$ 4,254	\$ 4,254	\$ 4,254	

Other Lands in Port Colborne

Friendship Trail - 145m west of Holloway Bay Road to 205m east of Pleasant Beach Road	\$ -	\$ 598	\$ 7,491	\$ -	\$ 8,090	\$ 8,090	
TOTAL: Other Lands in Port Colborne	\$ -	\$ 598	\$ 7,491	\$ -	\$ 8,090	\$ 8,090	

TOTAL: EAST TRAIL BRANCH DRAIN	\$ -	\$ 598	\$ 7,491	\$ 4,254	\$ 12,344	\$ 12,344	
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Future Maintenance costs shall be assessed 50% to the Friendship trail and 50% to private lands as per the outlet assessment.

Description of Information contained in the Assessment Schedule

Column 6 - In accordance with Sections 29 and 30 of the Drainage Act, allowance to be paid to landowner based on value of land lost due to:

- construction or improvement of drainage works
- disposal of excavated material
- damage to trees, lawns, fences, lands and crops

Column 7 - In accordance with Section 22 of the Drainage Act, increased value of land adjacent to the Drain due to improvement to the Drain

Column 8 - In accordance with Section 24 of the Drainage Act, additional work to the drain which has no effect on the functioning of the Drain

Column 9 - In accordance Section 23 of the Drainage Act, increased value of land due to improved outlet for lands to be drained.

Column 10 - Total Assessment is the Sum of Column 7 (Benefit), Column 8 (Special Benefit), and Column 9 (Outlet)

Column 11 - Net Assessment is Column 10 (Total Assessment) less Column 6 (Total Allowance).

Column 12 - * Indicates agricultural land which is potentially eligible for OMAFRA subsidy.

Net Assessment can be calculated by subtracting the OMAFRA subsidy from the Net Assessment.

Zavitz Municipal Drain
AMEC Environment and Infrastructure

Schedule D to By-law 94-2024

ZAVITZ MUNICIPAL DRAIN - WEST TRAIL BRANCH DRAIN
TOWN OF FORT ERIE & CITY OF PORT COLBORNE
Regional Municipality of Niagara

ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - WEST TRAIL BRANCH DRAIN

PROPERTY ROLL NO.	TOTAL ALLOW.	TOTAL BENEFIT	SPECIAL BENEFIT	TOTAL OUTLET	TOTAL ASSESS.	NET ASSESS.	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
2	6	7	8	9	10	11	12
Landowners in the City of Port Colborne							
271104000119800	\$ -	\$ -	\$ -	\$ 67	\$ 67	\$ 67	
271104000119700	\$ -	\$ -	\$ -	\$ 869	\$ 869	\$ 869	
271104000119600	\$ -	\$ -	\$ -	\$ 562	\$ 562	\$ 562	
271104000119502	\$ -	\$ -	\$ -	\$ 525	\$ 525	\$ 525	
271104000119501	\$ -	\$ -	\$ -	\$ 487	\$ 487	\$ 487	
271104000119500	\$ -	\$ -	\$ -	\$ 452	\$ 452	\$ 452	
271104000105800	\$ -	\$ -	\$ -	\$ 353	\$ 353	\$ 353	
271104000106700	\$ -	\$ -	\$ -	\$ 129	\$ 129	\$ 129	
271104000106600	\$ -	\$ -	\$ -	\$ 12	\$ 12	\$ 12	
271104000106500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL : Landowners in the City of Port Colborne	\$ -	\$ -	\$ -	\$ 3,454	\$ 3,454	\$ 3,454	
City of Port Colborne Road Allowances							
Pleasant Beach Road	\$ -	\$ 24	\$ -	\$ 665	\$ 689	\$ 689	
TOTAL: City of Port Colborne Road Allowances	\$ -	\$ 24	\$ -	\$ 665	\$ 689	\$ 689	
Other Lands in Port Colborne							
Friendship Trail - West of Pleasant Beach Road	\$ -	\$ 527	\$ 6,262	\$ 3,206	\$ 9,996	\$ 9,996	
Friendship Trail - Pleasant Beach Road to 205m east of Pleasant Beach Road	\$ -	\$ 408	\$ 6,528	\$ -	\$ 6,937	\$ 6,937	
TOTAL: Other Lands in Port Colborne	\$ -	\$ 936	\$ 12,791	\$ 3,206	\$ 16,933	\$ 16,933	
TOTAL: WEST TRAIL BRANCH DRAIN	\$ -	\$ 960	\$ 12,791	\$ 7,325	\$ 21,076	\$ 21,076	

Future Maintenance costs shall be assessed in the same relative proportion as the outlet assessment for each property.

Description of Information contained in the Assessment Schedule

Column 6 - In accordance with Sections 29 and 30 of the Drainage Act, allowance to be paid to landowner based on value of land lost due to:

- construction or improvement of drainage works
- disposal of excavated material
- damage to trees, lawns, fences, lands and crops

Column 7 - In accordance with Section 22 of the Drainage Act, increased value of land adjacent to the Drain due to improvement to the Drain

Column 8 - In accordance with Section 24 of the Drainage Act, additional work to the drain which has no effect on the functioning of the Drain

Column 9 - In accordance Section 23 of the Drainage Act, increased value of land due to improved outlet for lands to be drained.

Column 10 - Total Assessment is the Sum of Column 7 (Benefit), Column 8 (Special Benefit), and Column 9 (Outlet)

Column 11 - Net Assessment is Column 10 (Total Assessment) less Column 6 (Total Allowance).

Column 12 - * Indicates agricultural land which is potentially eligible for OMAFRA subsidy.

Net Assessment can be calculated by subtracting the OMAFRA subsidy from the Net Assessment.

ZAVITZ MUNICIPAL DRAIN
TOWN OF FORT ERIE & CITY OF PORT COLBORNE
ASSESSMENT SCHEDULE BASED ON ACTUAL COSTS - ZAVITZ DRAIN

LANDOWNER NAME	PROPERTY ROLL NO.	NET ASSESS. Zavitz	NET ASSESS. North	NET ASSESS. East	NET ASSESS. West	Total Assessment	OPTIONAL 5 YEAR PAYMENT		
							5% / 5 YRS 0.230929174	TOTAL AMOUNT OVER 5 YRS	
Landowners in the City of Port Colborne									
VORSTENBOSCH, C.M.	271104000119800	\$ 12	\$69			\$67	\$ 149	\$ 34.29	\$ 171.47
HAYTER, S.	271104000119700	\$ 188	\$1,071			\$869	\$ 2,129	\$ 491.56	\$ 2,457.78
LUNDY, JOHN MARK	271104000119600	\$ 137	\$778			\$562	\$ 1,477	\$ 341.06	\$ 1,705.28
MISKOLCZI, A. & M.	271104000119502	\$ 146	\$829			\$525	\$ 1,499	\$ 346.24	\$ 1,731.19
FARKAS, J. & C.	271104000119501	\$ 158	\$900			\$487	\$ 1,544	\$ 356.65	\$ 1,783.25
CAPITAN, RODICA	271104000119500	\$ 213	\$1,320			\$452	\$ 1,985	\$ 458.44	\$ 2,292.19
PIDSADNICK, G.	271104000105800	\$ 210	\$1,398			\$353	\$ 1,961	\$ 452.85	\$ 2,264.23
DIPLOCK, D. & C.	271104000106700	\$ 454	\$3,053			\$129	\$ 3,636	\$ 839.60	\$ 4,198.01
KING, M. & S.	271104000106600	\$ 162	\$1,156			\$12	\$ 1,330	\$ 307.17	\$ 1,535.87
NEAL, T. & L.	271104000106500	\$ 169	\$610				\$ 779	\$ 179.86	\$ 931.11
HILMAYER, D. & PRIEBE, T.	271104000106400	\$ 280	\$1,207	\$58			\$ 1,545	\$ 356.81	\$ 1,784.07
BOWERMAN, G. & C.A.	271104000104700	\$ 171	\$1,225	\$176			\$ 1,572	\$ 362.97	\$ 1,844.86
MINOR, R. & J.	271104000104600	\$ 376	\$2,704	\$620			\$ 3,700	\$ 854.45	\$ 4,272.25
SIDER, I.	271104000104500	\$ 148	\$1,081	\$431			\$ 1,659	\$ 383.18	\$ 1,915.89
ZIMMERMAN, V. & I.	271104000104400	\$ 145	\$1,061	\$481			\$ 1,687	\$ 389.60	\$ 1,947.99
FIDLER, R. & D.M.	271104000104300	\$ 124	\$1,414	\$350			\$ 1,888	\$ 435.98	\$ 2,179.89
UNITED BRETHREN CEMETARY	271104000122300	\$ 44					\$ 44	\$ 10.12	\$ 50.61
SHERKSTON UNITED CHURCH	271104000138600	\$ 80					\$ 80	\$ 18.49	\$ 92.46
FIRST UNITED CHURCH	271104000138700	\$ 95					\$ 95	\$ 21.85	\$ 109.27
SMITH, T.M.	271104000138500	\$ 692					\$ 692	\$ 159.80	\$ 799.01
VEENSTRA, A. & D.	271104000138800	\$ 231					\$ 231	\$ 53.34	\$ 266.72
SIX BROTHERS INVESTMENTS INC.	271104000138300	\$ 568					\$ 568	\$ 131.12	\$ 655.60
KENWORHTY, R. & P.	271104000138200	\$ 877					\$ 877	\$ 202.44	\$ 1,012.22
FRASER, J. & C.	271104000138000	\$ 671					\$ 671	\$ 155.03	\$ 775.14
PARISEE, T. & A.	271104000122200	\$ 183					\$ 183	\$ 42.18	\$ 210.89
GERMAIN, DEVON WILLIAM	271104000122100	\$ 128					\$ 128	\$ 29.53	\$ 147.63
ELMER, D.	271104000120200	\$ 1,775					\$ 1,775	\$ 409.98	\$ 2,049.88
CELUCH, L.	271104000122000	\$ 1,101					\$ 1,101	\$ 254.20	\$ 1,270.98
BAIN JAY ARTHUR	271104000121900	\$ 51					\$ 51	\$ 11.81	\$ 59.05
KILTS, D.	271104000121400	\$ 157					\$ 157	\$ 36.27	\$ 181.37
HORNING, A. & W.	271104000121300	\$ 574					\$ 574	\$ 132.44	\$ 662.21
HORNING, A. & W.	271104000121302	\$ 570					\$ 570	\$ 131.62	\$ 658.09
BUCK, T.	271104000121200	\$ 904					\$ 904	\$ 208.83	\$ 1,044.17
	271104000121205	\$ 352					\$ 352	\$ 81.21	\$ 406.07
VILLENEUVE, J. & E.	271104000121805	\$ 157					\$ 157	\$ 36.27	\$ 181.37
VILLENEUVE, J. & E.	271104000121800	\$ 146					\$ 146	\$ 33.74	\$ 168.71
MITCHELL, C.	271104000121700	\$ 175					\$ 175	\$ 40.49	\$ 202.46
RAMSEY, MATTHEW	271104000121600	\$ 208					\$ 208	\$ 48.08	\$ 240.42
LYONS, R.	271104000121501	\$ 161					\$ 161	\$ 37.12	\$ 185.59
STEVENS, A. & L.	271104000121500	\$ 482					\$ 482	\$ 111.35	\$ 556.76
MCPHERSON, B. & T.	271104000121401	\$ 161					\$ 161	\$ 37.12	\$ 185.59
NEWBY, ANTHONY TODD	271104000105500	\$ 54					\$ 54	\$ 12.57	\$ 62.83
COSBY, D.	271104000105400	\$ 76	\$1,779				\$ 1,855	\$ 428.44	\$ 2,142.20
COSBY, D.	271104000105400	\$ 2,608					\$ 2,608	\$ 602.28	\$ 3,011.38
LOCHHEAD, A. & K.	271104000105600	\$ 17	\$969				\$ 986	\$ 227.58	\$ 1,137.91
LOCHHEAD, A. & K.	271104000105600	\$ 554					\$ 554	\$ 128.00	\$ 640.02
BUGEJA, M. & A.	271104000121210	\$ 216					\$ 216	\$ 49.77	\$ 248.85
CLEE, G.	271104000138400	\$ 5,464					\$ 5,464	\$ 1,261.89	\$ 6,309.45
DAMUDE, R.	271104000105300	\$ 3,838					\$ 3,838	\$ 886.22	\$ 4,431.09
LOBBEZOO, J. & P.	271104000105200	\$ 787					\$ 787	\$ 181.79	\$ 908.95
BUCK, J.	271104000105100	\$ 801					\$ 801	\$ 184.91	\$ 924.56
VAN DUZEN, A. & S.	271104000104000	\$ 228	\$3,874				\$ 4,197	\$ 969.13	\$ 4,845.65
VAN DUZEN, A. & S.	271104000104000	\$ 94							
VAN DUZEN, A. & S.	271104000104200	\$ 395	\$1,483	\$2,138			\$ 4,381	\$ 1,011.61	\$ 5,058.05
VAN DUZEN, A. & S.	271104000104200	\$ 365							
EBERLY TRUCKING LTD.	271104000104005	\$ 152	\$1,590				\$ 1,754	\$ 405.15	\$ 2,025.73
EBERLY TRUCKING LTD.	271104000104005	\$ 12							
SMITH, ANDREW CHRISTOPHER	271104000138100	\$ 97					\$ 97	\$ 22.41	\$ 112.07
TOTAL : Landowners in the City of Port Colborne		\$ 29,501							
City of Port Colborne Road Allowances									
Pleasant Beach Road	Pleasant Beach Road	\$ 1,763				689	\$ 5,190		
Pleasant Beach Road (for Branch Drains)	Pleasant Beach Road (for Branch Drains)	\$ 352	\$2,386						
Sherkston Road	Sherkston Road	\$ 1,597	\$35,272				\$ 36,870		
Holloway Bay Road (South of Highway 3)	Holloway Bay Road (South of Highway 3)	\$ 849					\$ 446		
Holloway Bay Road (South of Highway 3) (for	Holloway Bay Road (South of Highway 3)	\$ 80	\$744						
Holloway Bay Road (North of Highway 3)	Holloway Bay Road (North of Highway 3)	\$ 446							
Unopened Road Allowance (Zavitz Rd) between	Unopened Road Allowance (Zavitz Rd) b	\$ 70					\$ 70		
TOTAL: City of Port Colborne Road Allowances		\$ 5,158							
Provincial Road Allowances in Port Colborne									
Highway 3	Highway 3	\$ 5,082					\$ 5,082	\$ 1,173.56	\$ 5,867.80
TOTAL: Provincial Road Allowances in Port Colborne		\$ 5,082							
Other Lands in Port Colborne									
Friendship Trail - West of Pleasant Beach Road	Friendship Trail - West of Pleasant Beac	\$ 758	\$30,487			\$9,996	\$57,621		
Friendship Trail - Pleasant Beach Road to 205m	Friendship Trail - Pleasant Beach Road t	\$ 528				\$6,937			
Friendship Trail - 145m west of Holloway Bay	Friendship Trail - 145m west of Hollowa	\$ 826			\$8,090				
TOTAL: Other Lands in Port Colborne		\$ 2,112							
SUBTOTAL: Lands and Roads in the City of Port Colborne		\$ 42,138	\$ 98,460	\$ 12,344	\$ 21,078	\$ 172,061		\$ 82,977	

The Corporation of the City of Port Colborne

By-Law No. _____

**Being a By-law to Amend the Assessment Schedule to
Levy the Actual Costs Incurred in Constructing a Drainage Works
Known as the Zavitz Municipal Drain**

Whereas Section 61 Chapter D.17 of the *Drainage Act* R.S.O. 1990 authorizes a municipality, upon the completion of the drainage works, to levy the final cost thereof to the lands and roads liable, as stated in the engineer's report; and

Whereas By-law 6521/88/17, Being a By-law to Provide for Drainage Works in the City of Port Colborne in the Regional Municipality of Niagara, known as the Zavitz Municipal Drain, was enacted on the 10th day of October, 2017, and provided for the appointment of Paul Smeltzer, P. Eng. of AMEC Earth & Environment Limited to prepare a Section 4 & 78 report; and

Whereas By-law 6641/05/19, Being a By-law to Provide for Drainage Works in the City of Port Colborne, in the Regional Municipality of Niagara, known as the Zavitz Municipal Drain, was enacted the 23rd day of April, 2019, and provided for the construction of the Young & was enacted on the 11th day of February, 2019 which repealed the appointment of P. Smeltzer and provided for the appointment of Paul Marsh, P. Eng of EWA Engineers Inc. to finalize the previously appointed Section 4 & 78 report; and

Whereas the Drainage Works was completed as per the Engineer's Report, by the Town of Fort Erie as the initiating municipality; and

Whereas the total actual costs incurred by the Town of Fort Erie were \$234,028 compared to an original estimated cost of \$316,032; and

Whereas By-law 94-2024, enacted by the Town of Fort Erie approved the billing for the drainage works and further billed the City of Port Colborne for all lands assessed in the City of Port Colborne on the 27th day of October 2024; and

Whereas through this By-law, the Engineer's Report titled the 'Zavitz Municipal Drain Sherkston North Branch Drain East & West Branch Drains' submitted to the Town of Fort Erie and dated October 2016, as amended by the Court of Revision and the Tribunal, and adopted under its third and final reading of By-law 16-2014 on April 24th, 2017 by the Town of Fort Erie, be adopted by the City of Port Colborne for future maintenance;

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the Treasurer levy the amount assessed to the lands in the City of Port Colborne in accordance with Schedule 'A', attached hereto, against the lands and roads in the City of Port Colborne, being the amounts to be charged for completing the construction of the drainage works known as the Zavitz Municipal Drain.
2. That the owners of the property's within the City of Port Colborne have the option of submitting full payment of the net cost or make yearly payments over a period of 5 years at 5% interest per annum. The full payments not received by December 31, 2024, shall be added to the final tax bill beginning in the year 2025 and ending in the year 2029.

3. That in the event of nonpayment, the City of Port Colborne's penalty and interest charges on outstanding accounts receivable, By-law 6841/91/20 shall be followed.

4. This by-law shall come into force and take effect on the day of its final passing.

Enacted and passed this 26th day of November 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk



Subject: Recommendation Report to Remove the property 202 Main Street West from the Heritage Register

To: Council

From: Development and Legislative Services Department

Report Number: 2024-193

Meeting Date: November 26, 2024

Recommendation:

That Development and Government Relations Department Report 2024-193 be received;
and

That Council approve the recommendation of the Heritage Subcommittee to remove 202 Main Street West from the Heritage Register.

Purpose:

The purpose of this report is to provide Council the opportunity to consider a recommendation from the Heritage Subcommittee to remove 202 Main Street West from the Heritage Register.

Background:

Built sometime in the mid to late 1800s, the former City Tavern at 202 Main Street West is the last surviving hotel from the former Humberstone Village. Appendix A to this report features a background research report prepared by staff at the Archives, detailing the known architectural and historical significance of the subject property.

Section 27 (3) of the *Ontario Heritage Act* (OHA) permits Council to include non-designated properties that it believes to be of cultural heritage value or interest on the municipal Heritage Register. In 2009, Council Report 2009-75 adopted the Heritage Register that was first presented in Heritage Port Colborne Committee Report No. 2009-03. The 2009 Heritage Register is where 202 Main Street West was first listed as a non-designated property.

To aid in Council's decision, Planning staff wish to highlight the amendments to the OHA introduced on November 28, 2022, when Bill 23 received Royal Assent, and on June 6, 2024, when Bill 200 received Royal Assent.

The amendments introduced by Bill 23 required municipalities to decide to designate or remove properties from their heritage registers before January 1, 2025. Bill 23 also amended Ontario Regulation 9/06 (O. Reg. 9/06) to require properties to meet two or more of the criteria for determining cultural heritage value or interest prescribed therein.

Bill 200 extended the original timeline for deciding which properties should be designated or removed from a municipal heritage register until January 1, 2027, and restricted municipalities from relisting a non-designated property for five years after its removal from a heritage register.

In late September 2024, a request was received from an investor who is interested in purchasing 202 Main Street West and requested that the property be removed from the Heritage Register. Planning staff coordinated with the Director and staff at the Archives to provide the Heritage Subcommittee with information to consider the proposal to remove the property from the Register and formulate a recommendation to Council.

Discussion:

Section 27 (9) of the OHA requires that the owner of a non-designated property listed on the municipal Heritage Register provide Council with 60 days notice in writing of their intention to demolish or remove a building or structure on the property. Council uses the 60-day notice period to determine whether to permit the proposed demolition or conserve the property through designation under section 29 of the OHA.

Section 27 (11) requires that a written notice of intention to demolish is accompanied by such plans and information as Council may require. No additional submission requirements have been formally established for evaluating proposals to remove non-designated properties from the Heritage Register at this time.

The Heritage Subcommittee was presented with the background research report on 202 Main Street that is attached as Appendix A. On October 15, 2024, the Subcommittee discussed the proposal and determined that the property does not meet the requirements for designation under the OHA and adopted a motion recommending that the property be removed from the Heritage Register. The motion passed by the Heritage Subcommittee during that meeting is attached as Appendix B to this report.

Internal Consultations:

Economic Development staff have been working with the investors proposing to buy 202 Main Street West. Archives staff prepared the research report attached as Appendix A.

Financial Implications:

There are no immediate financial implications associated with this report.

Public Engagement:

No public engagement will be required if Council accepts the recommendation of the Heritage Subcommittee.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Welcoming, Livable, Healthy Community
 - Economic Prosperity
 - Increased Housing Options
-

Conclusion:

Planning staff are seeking Council's direction regarding whether to approve the Heritage Subcommittee's recommendation to remove 202 Main Street West from the Heritage Register.

Appendices:

- a. Heritage Research Report – 202 Main Street West
- b. October 15, 2024, Heritage Subcommittee Motion

Respectfully submitted,

Diana Vasu,
Planner

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Craig Larmour
Planning Consultant
craig.larmour@portcolborne.ca

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

Heritage Research Report 202 Main St. West (City Hotel/Tavern)

Part Lot 3 South Side Main St. West, Former Humberstone Village

See: Anger, Don. *The "Golden Age" of Old Humberstone Village (1790-1912) and its Early Inns and Taverns*. Port Colborne Historical and Marine Museum, 2003.

Architectural Features:

The two-storey structure that stands at 202 Main St. W. underwent at least two distinct phases of building: the first being in 1851-3, and the second being in 1897. We know that when Marshall Doan began the rebuilding and renovations in 1897, he had the western portion of the original building moved back, and a new building erected in its place. The contract was given to Charles Reichman, and H.D. Suess drew the plans. The *Tribune* of May 10, 1898 reports, "The double verandah on Doan's hotel is now finished, and is said to be one of the finest in the country. It certainly is a good specimen of workmanship and reflects credit on the builder, Messrs. H.D. Suess and Mich. Huffman". This verandah seems to have been extant at least until the late 1950s. There have been significant alterations to the exterior since, and it retains little of its original appearance (See Appendix 1). The eastern portion, which is likely the remaining part of the 1853 building, features a low hipped roof, and two gabled dormers on the second storey façade. Curiously, the 1897 addition on the west of the building featured a flat roof, which was highly unusual for that period. The siding would originally have been clapboard, but has since been replaced by vinyl siding. The windows and entryways are not original.

In 2017 there was a fire, but the damages were localized and repaired.

History:

The oldest portion of the former City Hotel was originally built as a private residence, by John Frederick Utz, a blacksmith, around 1851-53. The home was purchased by John C. Minor in 1855, and then by Levi Kinsey in 1857, before Michael Reeb, then a Teamster, purchased the building in 1858 for \$600, but Levi Kinsey appears to have continued to live there, renting the house, for some time. During the 1860s Reeb worked as a grocer and merchant, but by the 1870s he was working as an Innkeeper; in an 1879 business directory he is listed as the proprietor of the City Hotel. The hotel was then purchased by Augustus Barth in 1884, and he ran it until 1889, when he leased it to Horace Ramey. Shortly after this, however, Marshall Doan purchased the hotel, running it from 1891-1899.

It was Doan who carried out the significant renovations on the original building, and had the main, street-facing portion constructed. In 1899, the hotel passed briefly into the hands of Oscar Upper, before being sold to William Mehlenbacher, a tailor. In 1906, Mehlenbacher and Charles A. White, proprietor of the Western Hotel down the road, switched properties. The property stayed in the hands of the White family until 1945, when it was sold to Melvin and Maria M. Misener. It

was then run by the Bagu family from 1951 until 1966. In 1978 it was purchased by Bob and Isabella Moskalyk, who changed the name from City Hotel to City Tavern, and it continued to operate until 2020.

Architectural and Historical Significance:

While few of the City Hotel's original architectural features have been preserved, the building does stand testament to Port Colborne's marine heritage. During the nineteenth century, Humberstone had at least eight licensed taverns/hotels, which were important in providing accommodations for travellers, as well as food, drink, and entertainment for the many who worked on an along the canal; this large number evinces the great influence of the canal on the businesses and industry of Port Colborne and Humberstone Villages. This is the last surviving hotel building from this period in the former Humberstone Village. When shipbuilding technology advanced and the large lakers could make the trip in a shorter amount of time, and the Welland Ship Canal (4th canal) was built, many businesses lost custom, including the numerous hotels that had once lined Main St.

Appendix 1



(Screenshot from Google Earth)



West Side 202 Main St.



Eastern Portion 202 Main St. ca. 1853



Memorandum

To: City Council

From: Diana Vasu, Planner

Re: October 15, 2024, Heritage Subcommittee Motion – 202 Main St. W.

During [its meeting on October 15, 2024](#), the Heritage Subcommittee passed the following motion with respect to 202 Main Street West:

Moved: Member B. Schneider

Seconded: Member G. Hoyle

That the Heritage Subcommittee recommend to Council as follows:

That 202 Main Street West be removed from the City of Port Colborne Heritage Register; and

That the demolition of the building on the property be permitted.

Carried



Subject: Mayor's Youth Advisory Committee Appointments and Terms of Reference Amendment

To: Council

From: Office of the Chief Administrative Officer

Report Number: 2024-217

Meeting Date: November 26, 2024

Recommendation:

That the Office of the Chief Administrative Officer Report 2024-217 be received;

That Council approve the recommended applicants for appointment as outlined in Confidential Appendix A;

That By-law No. 7098/40/23 be repealed; and

That the draft By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference and to Repeal By-law No. 7098/40/23 and all Amendments Thereto be brought forward to Council for approval.

Purpose:

The purpose of this report is present Council with the recommended applicants for appointment to the Mayor's Youth Advisory Committee (MYAC) and to amend MYAC's terms of reference (TOR) to increase the committee membership from 8 members to 11 members.

Background:

The Clerk's Division hosted a fall recruitment period from October 15, 2024 – October 25, 2024, to fill any vacancies or expiring terms for MYAC and several other Boards and Committees. This recruitment period was held in accordance with the City's Appointment to Boards and Committees Policy (2008). The recruitment period for MYAC was extended to November 1, 2024, to allow more students the opportunity to apply. There was a great interest from students in the community and the Clerk's

Division received several applications. As a result of the interest, the Clerk's Division is recommending that Council amend the TOR to increase the MYAC membership from 8 members to 11 members, repeal the old By-law and approve the new By-law to reflect this change. The amended version of the TOR is **Appendix B**, and the draft by-law is **Appendix C**.

Discussion:

An advertisement was placed in the Welland Tribune, and a digital marketing campaign ran from October 15 – 25, 2024 to alert residents of the recruitment period. MYAC's recruitment period was extended to November 1, 2024. The City's Communications team assisted the Clerk's Division by distributing the recruitment information across the City's social media pages. Paper applications were also available upon request at City Hall. Additionally, the Deputy Clerk reached out to the Principal at Lakeshore Catholic Highschool and the Principal at Port Colborne Highschool to distribute the information regarding the extended MYAC recruitment period.

The applicants being recommended for appointment are listed in **Confidential Appendix A**. MYAC has two types of membership; under the current TOR, 4 members are appointed for 2-year terms, and 4 members are appointed to run concurrent to term of Council who appointed them. Should Council approve the recommended applicants and the amendment to the TOR, the terms for the appointed members would all expire on November 14, 2026, due to the time of year they are being appointed.

Internal Consultations:

The Clerk's Division consulted with the staff liaison for MYAC and the Mayor regarding the eligible applicants. As a result of the significant interest from qualified applicants to join MYAC, the City Clerk, in consultation with the staff liaison and the Mayor, made the decision to recommend increasing the committee membership to accommodate those interested in participating.

Financial Implications:

There are no financial implications.

Public Engagement:

The public was notified through an advertisement in the Welland Tribune, a digital media campaign, and across the City's social media pages. Additionally, the Deputy Clerk reached out directly to the principals at Lakeshore Catholic Highschool and Port Colborne Highschool to distribute information to the students.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar of the strategic plan:

- Welcoming, Livable, Healthy Community
-

Conclusion:

After receiving several applications, the Clerk's Division worked with MYAC's staff liaison to select the recommended applicants for appointment. The applicants being recommended for appointment are listed in **Confidential Appendix A**. The Clerk's Division is seeking Council's approval to appoint the recommended applicants to MYAC and to amend the Terms of Reference to increase the MYAC membership.

Appendices:

- a. Confidential Appendix A – Recommended Applicants for Appointment
- b. MYAC Terms of Reference – Amended Copy
- c. Draft By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference and to Repeal By-law No. 7098/40/23 and all Amendments Thereto

Respectfully submitted,

Jessica Beaupre
Deputy Clerk

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.



Port Colborne
Mayor's Youth Advisory Committee
Terms of Reference

Committee: Mayor's Youth Advisory Committee

Date Approved: June 13, 2023

Date Revised: N/A

Approval: Council

Committee Resource: Executive Assistant to the Mayor and CAO

1. Purpose

The Mayor's Youth Advisory Committee ("MYAC") is an Advisory Committee of Council established to provide a voice for the youth of Port Colborne, as well as to offer advice and recommendations to Council with respect to various recreational and social issues concerning the City's youth population.

2. Mandate

The MYAC will provide a forum for the exchange of information on youth needs, options, and initiatives across Port Colborne. MYAC will also coordinate events for the youth of Port Colborne throughout the school year as well as volunteering in the community and encouraging other youth to do the same. In order to provide a communication link between the youth of Port Colborne and City Council and to encourage facilities and programs that will enhance the quality of life, health, and well-being for youth in our community, the MYAC will:

- 2.1 Identify and keep Council informed of important matters and issues affecting youth in Port Colborne.
- 2.2 Act as a positive advocate for youth.
- 2.3 Seek input from youth on important matters affecting youth via surveys, forums and workshops and to address these issues through presentations to City Council, events or initiatives.
- 2.4 Support events created by City Council that relate to the mandate.
- 2.5 Provide leadership experience for youth.



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2.6 Help enhance the image of youth in the City of Port Colborne.

3. Membership Composition

The MYAC shall consist of the following voting and non-voting members:

- 3.1 A maximum of eleven (11) voting youth members shall be appointed from the public at large by resolution of Council, including:
 - 3.1.1 Representatives from each of the two (2) local high schools, and those studying at Brock University/Niagara College.
- 3.2 One non-voting member of Council will be appointed to the MYAC to act as a liaison to the Committee. The Mayor is an ex-officio non-voting member of every Committee.
- 3.3 One non-voting member of staff who shall act as a resource person, recording secretary and shall provide administrative support to the Committee. Additional members of staff may be called on for specific subject matter expertise as a committee resource.

4. Membership Eligibility Criteria

To facilitate the nomination and appointment of new citizen members to the MYAC, the following criteria will be considered. The aim is to achieve diverse committee representatives.

- 4.1 Residency – Applicants must either live, be a tenant or owner of land, or the spouse/partner of such owner or tenant or go to school in the City of Port Colborne.
- 4.2 Age Requirement – Applicants must be between 13 and 25 years of age for the entirety of their proposed term.
- 4.3 Availability – It is imperative that an applicant be able to attend as many MYAC meetings as possible.



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5. Membership Recruitment

- 5.1 Membership recruitment will be conducted in accordance with the City's Appointments to Boards and Committees Policy.
- 5.2 The membership on the Committee shall consist of appointments by Resolution of Council.

6. Term

Five (5) members will follow a two-year term and six (6) members will follow the term of the Council that appointed them. Each member of the MYAC shall hold membership until his/her successor is appointed. In the case of a vacancy for any cause other than expiration of term, the member appointed to fill the vacancy shall hold office for the balance of the term of the member whose place is vacant.

7. Resignation

A voting member of the MYAC shall cease to be a member of the Committee upon submission of a letter of resignation to the City Clerk or if he/she absents himself/herself from three successive scheduled meetings of the Committee without being authorized to do so by a resolution of the MYAC entered into the minutes.

8. Appointment of Chair and Vice-Chair

At the first meeting of the new term of the MYAC, the members shall appoint, from among their number, a Chair and Vice-Chair. Members of Council are not eligible to act as Chair or Vice-Chair.

9. Role of the Chair

The role of the Chair is to:

- 9.1 Preside at the meetings of MYAC in accordance with the City's Procedural By-law and keep discussion on topic.
- 9.2 Provide leadership to MYAC to encourage that its activities remain focused on its mandate as an Advisory Committee of Council.



PORT COLBORNE

- 9.3 Review agenda items with the Staff Liaison.
- 9.4 Oversee the overall success of the MYAC by motivating members to complete tasks they are capable of completing, and to track individual member's contributions to the Committee's work.
- 9.5 Serve as an ex-officio member of subcommittees and attend subcommittee meetings when necessary.
- 9.6 Liaise with other MYAC members.
- 9.7 Network and play an active role in initiatives within the City of Port Colborne, especially as they pertain to youth.
- 9.8 Make deputations/delegations, presentations, etc. before Council.

10. Role of the Vice-Chair

In the absence of the Chair, the Vice-Chair will chair meetings and assume all functions of the Chair as necessary.

11. Role of Committee Members

The role of Committee Members is to:

- 11.1 Ensure that the mandate of MYAC is being fulfilled.
- 11.2 Assist at all special events the MYAC participates in during the course of the term.
- 11.3 Conduct research to help inform of any youth programs, outreach campaigns, by-laws, etc.
- 11.4 Provide the Chair with solid, information regarding agenda items.
- 11.5 Advise on any controversial or significant issues.
- 11.6 Notify the Staff Liaison if unable to attend MYAC meetings to ensure that quorum will be available for all meetings.



PORT COLBORNE

11.7 Review projects as requested by Council and City staff related to various matters, including but not limited to climate change, parks and recreation, and active transportation.

12. Meetings

12.1 All meetings shall be open, and no person shall be excluded therefrom except for improper conduct or for matters identified in section 239(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25.

12.2 All matters pertaining to a closed meeting must first be approved by the Clerk to ensure it is appropriately being dealt with in closed session.

12.3 The MYAC shall hold a minimum of four (4) meetings in each calendar year. At the first regular meeting of the new term, a meeting schedule will be adopted by the Committee.

12.4 The Chair shall cause notice of the meetings, including the agenda for the meetings in accordance with the City's Procedural By-law.

12.5 Meetings will be held on a set day and time as may be determined by the MYAC or at the call of the Chair. The MYAC will establish a meeting schedule, taking into account the business needs and the schedule of Council.

12.6 The location of the meetings will be set by the MYAC at a City facility.

13. Minutes

The minutes of all MYAC meetings shall be recorded and distributed to MYAC Members and to the City Clerk for safekeeping and inclusion on the regular Council agenda.

The minutes shall be open to inspection in accordance with the *Municipal Act, 2001*, S.O. 2001, c. 25., as amended and such minutes will be posted on the City's website.

14. Quorum

A quorum of the MYAC shall consist of a majority of sitting, voting members; vacant seats shall count as seats for the purpose of calculating a quorum.



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If quorum for a meeting is not present within fifteen (15) minutes of the time fixed for the commencement of the meeting, the MYAC may proceed without a quorum, provided that at least three Members are present. The Clerk is not required to be present, and no motions will be passed, or minutes prepared.

15. Conflict of Interest

It is the responsibility of each member to identify and disclose a pecuniary interest on any item or matter before Council, or Committee in accordance with the *Municipal Conflict of Interest Act*, R.S.O.1990, c.M. 50.

Where a Member has any pecuniary interest, direct or indirect, in any matter and is present at a meeting of the Committee at which the matter is the subject of consideration, the Member will, in accordance with *Municipal Conflict of Interest Act*, R.S.O.1990, c.M. 50 (5):

- file a written statement of the interest and its general nature with the Clerk prior to the meeting;
- not take part in the discussion of, or vote on any question with respect to the matter;
- not attempt in any way before, during and/or after the meeting to influence the vote on the matter.

Where a meeting is not open to the public, in addition to complying with the requirements under the *Municipal Conflict of Interest Act*, the Member will forthwith leave the meeting for the part during which the matter is under consideration.

The Clerk will record the particulars of any disclosure of pecuniary interest made by Members of Committees in the minutes of that meeting and update the Pecuniary Interest Registry. The Registry will be available for public inspection.

16. Procedures

Procedures for the proceedings of meetings shall be governed by the City's Procedural By-law as well as Robert's Rules of Order.

17. Remuneration

All members of the MYAC shall serve without remuneration.



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18. Staff Liaison

City staff will provide support for the reviews and activities of the MYAC. The Staff Liaison will provide administrative, procedural, and technical support to the MYAC. The Staff Liaison will co-ordinate all requests for advice from the MYAC, through meeting agendas. MYAC responses to such requests shall be co-ordinated by the Staff Liaison to the Clerk's Division.

19. Annual Workplan

An annual workplan with an estimate of the resources necessary for the coming year shall be prepared by the MYAC.

20. Terms of Reference

Any responsibilities not clearly identified within these Terms of Reference shall be the responsibility of the City of Port Colborne staff. Council may, at its discretion, change the Terms of Reference for this Committee at any time. Any changes proposed to these Terms of Reference by the MYAC shall be recommended to Council via the City Clerk through a report. At the discretion or upon the mandate of the Committee being fulfilled, the MYAC may be dissolved by resolution of Council.

21. Resources

- 21.1 Procedural By-Law
- 21.2 *Municipal Act*
- 21.3 Code of Conduct
- 21.4 Appointment to Boards/Committees Policy
- 21.5 *Conflict of Interest Act*
- 21.6 Robert's Rules of Order
- 21.7 *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)*

The Corporation of the City of Port Colborne

By-law No. _____

Being a By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference and to Repeal By-law No. 7098/40/23 and all Amendments Thereto

Whereas at its meeting of June 13, 2023, Council approved the recommendations of Development and Legislative Services Department, Report 2023-34, Subject: Committees' Proposed Terms of Reference; and

Whereas at its meeting of November 26, 2024, Council approved the recommendations of the Office of the Chief Administrative Officer, Report 2024-217, Subject: Mayor's Youth Advisory Committee Appointments and Terms of Reference Amendment; and

Whereas Council is desirous of establishing a Terms of Reference for the Mayor's Youth Advisory Committee;

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That there is hereby established a Committee to be known as the "Mayor's Youth Advisory Committee".
2. That the Terms of Reference for the Mayor's Youth Advisory Committee, attached hereto as Schedule "A", be approved.
3. That By-law No.7098/40/23, Being a By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference, and all amendments thereto, are hereby repealed.
4. That this by-law shall come into force and take effect on the date of passing.

Enacted and passed this 26th day of November 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk



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**Port Colborne
Mayor's Youth Advisory Committee
Terms of Reference**

Committee: Mayor's Youth Advisory Committee

Date Approved:

Date Revised: N/A

Approval: Council

Committee Resource: Executive Assistant to the Mayor and CAO

1. Purpose

The Mayor's Youth Advisory Committee ("MYAC") is an Advisory Committee of Council established to provide a voice for the youth of Port Colborne, as well as to offer advice and recommendations to Council with respect to various recreational and social issues concerning the City's youth population.

2. Mandate

The MYAC will provide a forum for the exchange of information on youth needs, options, and initiatives across Port Colborne. MYAC will also coordinate events for the youth of Port Colborne throughout the school year as well as volunteering in the community and encouraging other youth to do the same. In order to provide a communication link between the youth of Port Colborne and City Council and to encourage facilities and programs that will enhance the quality of life, health, and well-being for youth in our community, the MYAC will:

- 2.1 Identify and keep Council informed of important matters and issues affecting youth in Port Colborne.
- 2.2 Act as a positive advocate for youth.
- 2.3 Seek input from youth on important matters affecting youth via surveys, forums and workshops and to address these issues through presentations to City Council, events or initiatives.
- 2.4 Support events created by City Council that relate to the mandate.



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

2.5 Provide leadership experience for youth.

2.6 Help enhance the image of youth in the City of Port Colborne.

3. Membership Composition

The MYAC shall consist of the following voting and non-voting members:

3.1 A maximum of eleven (11) voting youth members shall be appointed from the public at large by resolution of Council, including:

3.1.1 Representatives from each of the two (2) local high schools, and those studying at Brock University/Niagara College.

3.2 One non-voting member of Council will be appointed to the MYAC to act as a liaison to the Committee. The Mayor is an ex-officio non-voting member of every Committee.

3.3 One non-voting member of staff who shall act as a resource person, recording secretary and shall provide administrative support to the Committee. Additional members of staff may be called on for specific subject matter expertise as a committee resource.

4. Membership Eligibility Criteria

To facilitate the nomination and appointment of new citizen members to the MYAC, the following criteria will be considered. The aim is to achieve diverse committee representatives.

4.1 Residency – Applicants must either live, be a tenant or owner of land, or the spouse/partner of such owner or tenant or go to school in the City of Port Colborne.

4.2 Age Requirement – Applicants must be between 13 and 25 years of age for the entirety of their proposed term.

4.3 Availability – It is imperative that an applicant be able to attend as many MYAC meetings as possible.

5. Membership Recruitment



**Port Colborne
Mayor's Youth Advisory Committee
Terms of Reference**

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- 5.1 Membership recruitment will be conducted in accordance with the City's Appointments to Boards and Committees Policy.
- 5.2 The membership on the Committee shall consist of appointments by Resolution of Council.

6. Term

Five (5) members will follow a two-year term and six (6) members will follow the term of the Council that appointed them. Each member of the MYAC shall hold membership until his/her successor is appointed. In the case of a vacancy for any cause other than expiration of term, the member appointed to fill the vacancy shall hold office for the balance of the term of the member whose place is vacant.

7. Resignation

A voting member of the MYAC shall cease to be a member of the Committee upon submission of a letter of resignation to the City Clerk or if he/she absents himself/herself from three successive scheduled meetings of the Committee without being authorized to do so by a resolution of the MYAC entered into the minutes.

8. Appointment of Chair and Vice-Chair

At the first meeting of the new term of the MYAC, the members shall appoint, from among their number, a Chair and Vice-Chair. Members of Council are not eligible to act as Chair or Vice-Chair.

9. Role of the Chair

The role of the Chair is to:

- 9.1 Preside at the meetings of MYAC in accordance with the City's Procedural By-law and keep discussion on topic.
- 9.2 Provide leadership to MYAC to encourage that its activities remain focused on its mandate as an Advisory Committee of Council.
- 9.3 Review agenda items with the Staff Liaison.
- 9.4 Oversee the overall success of the MYAC by motivating members to complete tasks they are capable of completing, and to track individual member's contributions to the Committee's work.



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

- 9.5 Serve as an ex-officio member of subcommittees and attend subcommittee meetings when necessary.
- 9.6 Liaise with other MYAC members.
- 9.7 Network and play an active role in initiatives within the City of Port Colborne, especially as they pertain to youth.
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- 11.6 Notify the Staff Liaison if unable to attend MYAC meetings to ensure that quorum will be available for all meetings.
- 11.7 Review projects as requested by Council and City staff related to various matters, including but not limited to climate change, parks and recreation, and active transportation.



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

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PORT COLBORNE

**Port Colborne
Mayor's Youth Advisory Committee
Terms of Reference**

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City staff will provide support for the reviews and activities of the MYAC. The Staff Liaison will provide administrative, procedural, and technical support to the MYAC. The Staff Liaison will coordinate all requests for advice from the MYAC, through meeting agendas. MYAC responses to



PORT COLBORNE

Port Colborne Mayor's Youth Advisory Committee Terms of Reference

such requests shall be co-ordinated by the Staff Liaison to the Clerk's Division.

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Subject: 2025 Meeting Dates – Council

To: Council

From: Office of the Chief Administrative Officer

Report Number: 2024-218

Meeting Date: November 26, 2024

Recommendation:

That the Office of the Chief Administrative Officer Report 2024-218 be received; and
That the 2025 Council meeting schedule set out in Appendix A be approved.

Purpose:

This report is being brought forward to seek Council’s approval on the 2025 Council meeting schedule, as set out in **Appendix A**.

Background:

Section 10.2 of the City of Port Colborne’s Procedural By-law 6979/17/22 establishes Council meetings on the second and fourth Tuesday of each month and permits changes with a majority vote of Council.

Discussion:

Appendix A outlines the proposed 2025 Council meeting schedule. This proposed schedule deviates from the Procedural By-law by including a tentative Statutory Public Meeting scheduled on the first Tuesday of each month, rather than the third Tuesday of the month. In the event the Statutory Public meeting is not required, the meeting will be cancelled. The Committee of the Whole – Budget meeting dates being proposed are October 22, 2025, and November 19, 2025, as outlined in **Appendix A**.

Financial Implications:

There are no financial implications.

Public Engagement:

Appendix A, if approved, will be added to the City's website, located on the "Council, Boards and Committees Calendar" page to inform the public and encourage public participation. A copy will also be printed and displayed on the first floor of City Hall to ensure accessibility to the schedule for residents.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Welcoming, Livable, Healthy Community
-

Conclusion:

The Clerk's Division is recommending Council approve the proposed 2025 Council meeting schedule.

Appendices:

- a. 2025 Council Meeting Schedule

Respectfully submitted,

Jessica Beaupre
Deputy Clerk

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.



2025 Council Meeting Schedule

January

S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

S	M	T	W	T	F	S
			1	2		4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Legend

- Holiday
- Agenda Package
- Statutory Public Meeting
- Council Meeting
- Committee of the Whole-Budget
- City Hall Closure

Council Chambers

66 Charlotte Street, Port Colborne, ON L3K 3C8 | 905-835-2900
 cityclerk@portcolborne.ca | www.portcolborne.ca
 YouTube WATCH LIVE - @cityofportcolborne
 YourTV Airs Thursdays after Council Meeting at 9 a.m.



Subject: 2023 Consolidated Financial Statements

To: Council

From: Corporate Services Department

Report Number: 2024-223

Meeting Date: November 26, 2024

Recommendation:

That Corporate Services Department Report 2024-223 be received; and

That the reserve transfers proposed in this report and included in the consolidated financial statements, be approved; and

That the consolidated financial statements in Appendix A of Corporate Services Report 2024-223 be approved; and

That the auditors of Donne Grant Thornton be appointed the auditors for the City and related boards and agencies for the 2024 and 2025 year ends.

Purpose:

The purpose of this report is to seek Council's approval of the consolidated financial statements for the year ended December 31, 2023, for The Corporation of the City of Port Colborne (the City).

Background:

The *Municipal Act, 2001*, states that a municipality shall prepare financial statements each fiscal year. Management, in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Public Sector Accounting Board (PSAB), prepares the consolidated financial statements for the City. PSAB serves the public interest by establishing standards and other guidance for financial reporting by all Canadian entities in the public sector and by contributing to the development of internationally accepted public sector financial reporting standards.

The Consolidated statement of financial position; the consolidated statement of operations; the consolidated statement of changes in debt; the consolidated statement of cash flows; and notes to the consolidated financial statements, comprising a summary of significant accounting policies, have been audited by the City's auditor, Doane Grant Thornton LLP.

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

The Auditor's responsibility is to express an opinion on the consolidated financial statements based on their audit fieldwork. Following completion of the audit, Grant Thornton has stated, in their opinion, that "the accompanying consolidated financial statements present fairly in all material respects, the financial position of The Corporation of the City of Port Colborne as at December 31, 2023, and its results of operations, its changes in its net financial assets, and its cash flows for the year ended in accordance with Canadian public sector accounting standards".

Discussion:

Consolidated Financial Statements (Appendix A)

A draft copy of the consolidated financial statements for the year ended December 31, 2023, is attached to this report as Appendix A – 2023 Consolidated Financial Statements.

The most significant change year over year with respect to the audited consolidated financial statements is the City now needs to account for asset retirement obligations. Consolidated financial statements note 2 and 7 identify a liability of \$1.7 million which is primarily the result of hazardous substances in the grain terminal. Readers of this report and the consolidated financial statements should note this is to remove hazardous substances such as lead paint or asbestos only.

As a reminder the consolidated financial statements, including the attached segmented disclosure, follow full accrual accounting whereas the 2023 Year End Surplus and Project Closeout Report (Report 2024-57) follows a modified cash model for budget and cash flow purposes. Further, there may be certain presentation differences between the two as a result of PSAB vs managerial accounting. To support comparison, staff recommend users of this report and Report 2024-57 compare the reserve balances. Users of both reports will find the reserve balances agree with the proposed adjustments below to account for capital close-out funding requirements finalized after Report 2024-57 was issued. The adjustment to the capital reserve represents unallocated year end surplus. The adjustment to the WIP reserve represents capital

activity of 2023 vs. 2024. This was adjusted prior to audit. The reclassifications represent a difference in reserve groupings between the two reports. The reserve groups will follow the audited consolidated financial statements on a go forward basis.

Total Reserve Balances by Type	Reserve Balances in Report 2024-57	Adjustments	Reclassification	Airport Consolidation	New Reserve Balances
Boards and Committees	1,142,523		(586,663)		555,860
Programs, Grants and Activities	482,213		515,799		998,012
Self Sustaining Entities	(571,368)				(571,368)
General Government	9,396,051			31,507	9,427,558
Capital	8,235,162	26,378	70,864		8,332,404 *
Total Reserves before WIP	18,684,581	26,378	-	31,507	18,742,466
Work-in-progress (WIP)	10,406,093	(124,187)			10,281,906
Total Reserves	29,090,674	(97,809)	-	31,507	29,024,372

* This balance includes deferred revenue amounts (\$2,794,328) reported in Note 5 of the Consolidated Financial

Financial Services Staff continue to move financial reporting practices to meet leading practices set out through the Government Finance Officers Association (GFOA). This process has taken time as comparative year data was compiled. Staff anticipate submitting to the GFOA in 2025 for verification the GFOA standard has been achieved.

Auditors Audit Strategy and Results (Appendix B)

The Financial Services Division, in preparing the financial statements, has historically, and in the current year, utilized Doane Grant Thornton LLP to finalize reserve transaction accounting as well as the consolidation of certain boards and committees. The summation of these entries is recorded on page 10 of Appendix B – Audit Strategy and Results.

Staff highlight the following in Appendix B – Audit Strategy and Results, which also provides Council with:

- the auditors; approach to the audit and how they treated certain risks;
- comments on the auditors' independence;
- the management representation letter that staff are required to sign upon approval of the consolidated financial statements;
- a letter of internal control with management's plan to address; and
- upcoming audit and accounting developments.

Staff identify that in Appendix B – Audit Strategy and Results, the Auditors have recommended the Port Colborne Downtown Development Board, which is consolidated into the City's financial statements, should engage a qualified bookkeeper or accountant. The Auditors noted significant additional work required in their audit this year.

Enterprise Resource Planning (ERP)

The City's new human resource and accounting system known as an enterprise resource planning (ERP) system is in its final phase of testing. The implementation team from Human Resources, Financial Services and Customer Services have begun early training to socialize the system.

Staff are working with Niagara Falls on a long-term shared service arrangement to share expertise between the two Cities. This has been a significant undertaking for the team. Unlike most ERP implementations it has been done with no backfilling of positions. The City's Senior Leadership team says thank you to this implementation team.

As the system does go-live, it is anticipated there may be a couple hick-ups. Most implementations have them. We are equipped to adjust quickly and navigate them as they are identified. The team is paying particular attention to payroll and has stated to run payroll in parallel (new and old system) to make sure everything is operating properly. After go-live there will be a phase to transition inventory in the spring of 2025 and additional human resource functionality in late 2025/early 2026.

Appointment of Auditors

The audit engagement for the City's auditors ends with the 2023 financial statements. Staff are appreciative of the perspective, independence and work of the City's auditors. In recognition of the City transitioning to a new ERP system, Staff recommend extending the audit engagement for the 2024 and 2025 year ends. This will take the City through a full year in the new ERP system. Staff recommend at that time Council consider directing staff to go forward with a request for proposal (RFP) for audit services. The proposed fees are attached as Appendix C to this report.

Timing of Consolidated Financial Statements

The City's audit occurred in March of 2024. The delay in finalizing the financial statements was the result of the auditors time on:

- Boards and agencies financial statements. Staff will be discussing with the boards and agencies the benefits of moving to the City's new ERP system in 2025 for 2026. If everyone was on the same system Staff anticipate the year end audited financial statements could be completed within a month of year end (December 31).
- New accounting standards adopted for financial statement preparation, foreign currency translation, portfolio investments, financial instruments and asset retirement obligations.
- The comparative budget note 26 and aligning it with the non-linear completion of capital projects.

The Financial Information Return (FIR) is being prepared at the time of writing this report. The FIR is the main data collection tool used by the Ministry of Municipal Affairs to collect financial and statistical information from municipalities.

Financial Services would like to thank staff, boards, and committees across the City and associated with the City for their efforts in the completion of the Audited Financial Statements.

Internal Consultations:

Financial Services would like to thank all departments for their assistance and cooperation.

Financial Implications:

As stated within this report, the auditors have identified “the accompanying consolidated financial statements presents fairly in all material respects”.

Public Engagement:

The consolidated financial statements will be publicly posted on the City’s website.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Environment and Climate Change
 - Welcoming, Livable, Healthy Community
 - Economic Prosperity
 - Increased Housing Options
 - Sustainable and Resilient Infrastructure
-

Conclusion:

That Council approve the recommendations as presented above.

Appendices:

- a. Appendix A – 2023 Consolidated Financial Statements
- b. Appendix B – Port Colborne 2023 Communication of Audit Results

Respectfully submitted,

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Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

Financial Statements

City of Port Colborne

December 31, 2023

DRAFT

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City of Port Colborne Consolidated Statement of Financial Position

As at December 31, 2023

	<u>2023</u>	<u>2022</u>
Financial assets		
Cash and cash equivalents (Note 3)	\$ 3,507,690	\$ 1,296,349
Portfolio investments (Note 4)	23,029,057	25,971,745
Taxes receivable	3,504,933	3,242,420
User charges receivable	1,858,746	1,846,245
Other receivables	7,052,872	6,619,524
Asset held for sale	<u>266,417</u>	<u>266,417</u>
	<u>39,219,715</u>	<u>39,242,700</u>
Liabilities		
Payables and accruals	6,397,088	5,862,969
Other liabilities	3,854,778	3,992,597
Deferred revenue (Note 6)	2,794,328	3,406,337
Asset retirement obligations (Note 7)	1,737,310	-
Long term debt (Note 8)	26,242,743	27,416,116
Employee benefit obligations (Notes 9 and 18)	<u>8,380,400</u>	<u>8,426,300</u>
	<u>49,406,647</u>	<u>49,104,319</u>
Net debt	<u>(10,186,932)</u>	<u>(9,861,619)</u>
Non-financial assets		
Tangible capital assets (Note 10)	139,510,200	134,222,756
Prepaid expenses	<u>64,316</u>	<u>957,989</u>
	<u>139,574,516</u>	<u>135,180,745</u>
Accumulated surplus (Note 11)	<u>\$ 129,387,584</u>	<u>\$ 125,319,126</u>

Contingencies (Notes 22 and 23)
Commitments (Note 24)

Approved by

Chief Administrative Officer

Director, Corporate Services/Treasurer

See accompanying notes to the consolidated financial statements

City of Port Colborne Consolidated Statement of Operations

For the Year Ended December 31, 2023

	Budget <u>2023</u> (Note 26)	Actual <u>2023</u>	Actual <u>2022</u>
Revenues			
Taxation (Note 13)	\$ 23,733,100	\$ 23,863,750	\$ 22,563,927
User charges (Note 15)	16,841,190	17,287,613	16,082,853
Government transfers (Note 16)	5,269,649	7,093,825	6,256,036
Penalties and interest	468,400	570,737	611,247
Investment income	800,000	1,713,603	483,612
Other (Note 17)	2,129,013	1,708,527	3,914,237
	<u>49,241,352</u>	<u>52,238,055</u>	<u>49,911,912</u>
Expenses			
General government	5,978,241	7,605,292	5,099,876
Protection to persons and property	5,472,142	5,561,567	5,571,003
Transportation services	7,835,270	8,075,729	7,772,130
Environmental services	13,350,258	12,943,592	11,529,245
Health services	260,921	129,152	294,052
Recreation and culture services	12,091,301	11,926,454	10,912,221
Planning and development	1,734,082	1,927,811	1,928,499
	<u>46,722,215</u>	<u>48,169,597</u>	<u>43,107,026</u>
Annual surplus	2,519,137	4,068,458	6,804,886
Accumulated surplus (Note 11)			
Beginning of year	<u>125,319,126</u>	<u>125,319,126</u>	<u>118,514,240</u>
End of year	<u>\$ 127,838,263</u>	<u>\$ 129,387,584</u>	<u>\$ 125,319,126</u>

See accompanying notes to the consolidated financial statements.

City of Port Colborne Consolidated Statement of Changes in Net Debt

For the Year Ended December 31, 2023

	Budget <u>2023</u> (Note 26)	Actual <u>2023</u>	Actual <u>2022</u>
Annual surplus	\$ 2,519,137	\$ 4,068,458	\$ 6,804,886
Amortization of tangible capital assets	6,116,144	7,635,296	5,858,724
Acquisition of tangible capital assets	(9,757,948)	(13,002,327)	(6,684,729)
Proceeds from disposal of tangible capital assets	-	329,118	-
(Gain) loss on disposal of tangible capital assets	-	(249,531)	12,781
	(1,122,667)	(1,218,986)	5,991,662
Usage (acquisition) of prepaid expenses	-	893,673	(471,544)
(Increase) decrease in net debt	(1,122,667)	(325,313)	5,520,118
Net debt			
Beginning of year	(9,861,619)	(9,861,619)	(15,381,737)
End of year	\$ (10,984,286)	\$ (10,186,932)	\$ (9,861,619)

See accompanying notes to the consolidated financial statements.

City of Port Colborne

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>
Increase (decrease) in cash and cash equivalents		
Operating activities		
Annual surplus	\$ 4,068,458	\$ 6,804,886
Non-cash items:		
Amortization of tangible capital assets	7,635,296	5,858,724
(Gain) loss on disposal of tangible capital assets	(249,531)	12,781
Accretion of asset retirement obligations	82	-
(Increase) decrease in taxes receivable	(262,513)	585,352
Increase in user charges receivable	(12,501)	(164,695)
Increase in other receivables	(433,348)	(1,174,699)
Increase in payables and accruals	534,119	729,127
(Decrease) increase in other liabilities	(137,819)	1,390,699
(Decrease) increase in deferred revenue	(612,009)	403,396
Increase in asset retirement obligations	1,737,228	-
Decrease (increase) in prepaid expenses	893,673	(471,544)
	<u>13,161,135</u>	<u>13,974,027</u>
Capital activities		
Proceeds from disposal of tangible capital assets	329,118	-
Acquisition of tangible capital assets	(13,002,327)	(6,684,729)
	<u>(12,673,209)</u>	<u>(6,684,729)</u>
Financing activities		
Issue of long term debt	116,843	-
Repayment of long term debt	(1,288,785)	(1,419,178)
Issue of capital lease obligation	162	-
Repayment of capital lease obligation	(1,593)	(20,655)
Decrease in employee benefit obligation	(45,900)	(1,378,600)
	<u>(1,219,273)</u>	<u>(2,818,433)</u>
Investing activities		
Disposal (acquisition) of portfolio investments, net	<u>2,942,688</u>	<u>(21,451,346)</u>
Net increase (decrease) in cash and cash equivalents	2,211,341	(16,980,481)
Cash and cash equivalents (Note 3)		
Beginning of year	<u>1,296,349</u>	<u>18,276,830</u>
End of year	<u>\$ 3,507,690</u>	<u>\$ 1,296,349</u>

See accompanying notes to the consolidated financial statements.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies

Management responsibility

The consolidated financial statements of the City of Port Colborne (the "Municipality") are the responsibility of and prepared by management in accordance with Canadian public sector accounting standards. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The significant accounting policies used are as follows:

(a) Reporting entity

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

Port Colborne Public Library Board
Port Colborne Downtown Development Board
Port Colborne Main Street Business Improvement Area
Niagara's South Coast Tourism Association

Interdepartmental and organizational transactions and balances are eliminated.

The following joint local board is proportionally consolidated:

Niagara Central Dorothy Rungeling Airport Commission (Joint Board)

Related party transactions are eliminated (Note 19).

The statements exclude trust assets that are administered for the benefit of external parties (Note 20).

(b) Basis of accounting

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

(c) Cash and cash equivalents

Cash and temporary investments include cash on hand, balances with banks and guaranteed investment certificates that mature within three months.

(d) Portfolio investments

Portfolio investments are valued at the lower of cost and market value. Interest income is reported as revenue in the period earned.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(e) Deferred revenue

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

(f) Employee future benefits

The present value of the cost of providing employees with future benefit programs is expensed as employees earn these entitlements through service.

(g) Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

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

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

(h) Tangible capital assets

Tangible capital assets are recorded at cost. Cost includes all directly attributable expenses in the acquisition, construction, development and/or betterment of the asset required to install the asset at the location and in the condition necessary for its intended use. Contributed tangible capital assets are capitalized at their estimated fair value upon acquisition. The Municipality does not capitalize interest as part of the costs of its capital assets.

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

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(h) Tangible capital assets (continued)

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

Amortization is calculated on a straight-line basis to write-off the net cost of each asset over its estimated useful life for all classes except land. Land is considered to have an infinite life without amortization. Residual values of assets are assumed to be zero with any net gain or loss arising from the disposal of assets recognized in the consolidated statement of operations as "other revenues". Assets under construction are not amortized until the asset is available for productive use.

Amortization is based on the following classifications and useful lives:

<u>Classification</u>	<u>Useful Life</u>
Land improvements	10-100 years
Buildings	20-50 years
Leasehold improvements	20-50 years
Vehicles	10-20 years
Office equipment and furniture and fixtures	5-10 years
Machinery and equipment	3-30 years
Infrastructure	10-100 years

(i) Subdivision infrastructure

Subdivision streets, lighting, sidewalks, drainage and other infrastructure are required to be provided by subdivision developers. Upon completion they are turned over to the Municipality and recorded as tangible capital assets. The Municipality is not involved in the construction.

(j) Revenue recognition

i) Taxation

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

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(j) Revenue recognition (continued)

i) Taxation (continued)

Once a supplementary roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Assessments of the related property taxes are subject to appeal. Any supplementary billing adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined and the effect shared with the school boards, as appropriate.

ii) User charges

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

iii) Government transfers

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

iv) Other

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

(k) Reserves for future expenses

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

(l) Local improvements

The Municipality records capital expenses funded by local improvement agreements as they are incurred. Revenues are recognized in the year they become payable.

(m) Region and school board transactions

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

(n) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Two areas in which management make estimates are with regards to an allowance for uncollectible taxes receivable and obligations for employee benefits.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(o) Financial instruments

All financial instruments are recorded at their cost or amortized cost except for portfolio investments in equity instruments quoted in an active market and derivatives which are recorded at their fair value with unrealized remeasurement gains and losses recorded in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the Statement of Operations.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged or cancelled or expire.

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

Financial liabilities measured at amortized cost include payables and accruals, other liabilities and long term debt.

(p) Asset retirement obligations

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

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

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

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

1. Significant accounting policies (continued)

(p) Asset retirement obligations (continued)

Upon initial recognition of the liability for an asset retirement obligation, the carrying amount of the corresponding tangible capital asset (or component thereof) is increased by the same amount. The capitalized asset retirement cost is expensed in a rational and systematic manner over the useful life of the tangible capital asset (or a component thereof). For obligations for which there is no tangible capital asset recognized or for tangible capital assets that are no longer in productive use, the asset retirement costs are expensed immediately. Subsequently, the liability is reviewed at each financial statement reporting date and adjusted for (1) changes as a result of the passage of time with corresponding accretion expense and (2) adjusted for any revisions to the timing, amount of the original estimate of undiscounted cash flows, or the discount rate. Adjustments to the liability as a result of revisions to the timing, amount of the estimate of undiscounted cash flows or the discount rate are adjusted to the cost of the related tangible capital asset and the revised carrying amount of the related tangible capital asset is amortized except for adjustments related to tangible capital assets that are not recognized or no longer in productive use, which are expensed in the period they are incurred.

The asset retirement costs are amortized on a straight-line basis over the estimated useful life of the related asset.

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

2. Adoption of new guidance

Effective January 1, 2023, the Municipality adopted new public sector accounting standards sections PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments and PS 3450 Financial Instruments along with the related amendments.

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

PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses. In accordance with PS 2601 Foreign Currency, the Municipality has made the irrevocable election to directly recognize foreign exchange gains/losses in the Statement of Operations.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

2. Adoption of new guidance (continued)

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

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

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

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

Effective January 1, 2023, the Municipality adopted new public sector accounting standard section PS 3280 Asset Retirement Obligations ("ARO") which recognizes legal obligations associated with the retirement of tangible capital assets. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Section PS 3270 Solid Waste Landfill Closure and Post-Closure Liability was withdrawn. The financial statements of the comparative year have not been restated to reflect this change in the accounting policy, which has been applied prospectively. Under the prospective application method, all ARO incurred before and after the transition date have been recognized/adjusted in accordance with the standard. For those tangible capital assets in productive use, there was a related increase in the carrying amount of the related tangible capital asset by the same amount; for those tangible capital assets no longer in productive use, an expense was recognized for the same amount as the liability.

As a result of the adoption of this new accounting policy, the following amounts were recognized in the financial statements as at January 1, 2023:

Increase in carrying amount of tangible capital assets	\$ 1,730,817
Increase in asset retirement obligation	\$ 1,737,228
Increase in transportation expense on adoption of standard	\$ 6,411

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

3. Cash and cash equivalents	<u>2023</u>	<u>2022</u>
Cash on hand	\$ 3,125	\$ 3,475
Bank balances	<u>3,504,565</u>	<u>1,292,874</u>
	<u>\$ 3,507,690</u>	<u>\$ 1,296,349</u>

4. Portfolio investments

Guaranteed investment certificates carry an effective interest rate from 2.00% to 6.38% with maturity dates ranging between January, 2024 to October, 2026. Interest is receivable on maturity. Carrying value approximates market value.

5. Bank indebtedness

An operating line of credit of \$ 4,000,000 has been established with the CIBC, of which \$ Nil (2022 - \$ Nil) was used at December 31, 2023. An executed borrowing by-law in form and content satisfactory to CIBC is in effect to a limit of \$ 4,000,000. Interest is calculated at prime minus 0.50%. Overdrafts outstanding under the line of credit are converted to a promissory note at the CIBC's request which has not been enacted.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

6. Deferred revenue	<u>2023</u>	<u>2022</u>
Development Charges Act	\$ 361,652	\$ 242,917
Parkland	906,523	695,519
Canada Community Building Fund	1,422,129	1,917,907
Ontario Community Infrastructure Fund	<u>104,024</u>	<u>549,994</u>
	<u>\$ 2,794,328</u>	<u>\$ 3,406,337</u>

The continuity of deferred revenue is made up of the following:

Balance, beginning of year	<u>\$ 3,406,337</u>	<u>\$ 3,002,941</u>
Contributions from		
Development charges	270,817	266,601
Interest earned	165,574	118,411
Government transfers received		
Federal	605,820	580,578
Provincial	<u>1,035,940</u>	<u>900,817</u>
	<u>2,078,151</u>	<u>1,866,407</u>
Utilized for		
Tangible capital asset acquisitions	<u>(2,690,160)</u>	<u>(1,463,011)</u>
Balance, end of year	<u>\$ 2,794,328</u>	<u>\$ 3,406,337</u>

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

7. Asset retirement obligations

The Municipality has recognized an asset retirement obligation related to the removal and disposal of designated substances such as asbestos and lead paint from Municipality buildings. The Municipality reports liabilities related to the legal obligations where the Municipality is obligated to incur costs to retire a tangible capital asset.

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

As at December 31, 2023, all liabilities for asset retirement obligations are reported at estimated present value.

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

	<u>2023</u>	<u>2022</u>
Opening balance	\$ 1,737,228	\$ -
Increase in liabilities due to accretion	<u>82</u>	<u>-</u>
	<u>\$ 1,737,310</u>	<u>\$ -</u>

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

8. Long term debt 2023 2022

- (a) The balance of net long term debt reported on the consolidated statement of financial position is made up of the following:

The Municipality has assumed responsibility for the payment of principal and interest charges on certain long term debt issued by the Region of Niagara. At the end of the year, the outstanding principal amount of this debt is

	\$ 26,239,512	\$ 27,411,454
Capital lease obligations	<u>3,231</u>	<u>4,662</u>
Net long term debt	<u>\$ 26,242,743</u>	<u>\$ 27,416,116</u>

- (b) The net long term debt is made up of the following:

<u>Debenture Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>2023</u>	<u>2022</u>
Amortizer	2.67%	2023	\$ -	\$ 169,643
Serial	1.15 to 2.80%	2025	598,000	885,000
Amortizer	3.18%	2028	315,513	379,749
Amortizer	3.37%	2033	446,705	485,996
Amortizer	3.46%	2035	1,433,891	1,528,833
Amortizer	3.22%	2037	343,701	362,862
Amortizer	3.70%	2043	1,449,791	1,499,782
Amortizer	3.43%	2047	12,021,606	12,340,141
Amortizer	3.56%	2048	4,874,161	4,997,166
Amortizer	2.29%	2050	4,639,302	4,762,282
Loan to City of Welland	3.75%	2038	116,842	-
Capital leases	Various	2024	<u>3,231</u>	<u>4,662</u>
			<u>\$ 26,242,743</u>	<u>\$ 27,416,116</u>

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

2024	\$ 1,154,607
2025	1,190,995
2026	917,336
2027	947,664
2028	941,107

- (d) The Municipality paid \$ 877,434 (2022 - \$ 902,404) interest on long term debt during the year.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

9. Employee benefit obligations	<u>2023</u>	<u>2022</u>
Workplace Safety and Insurance Board future benefits	\$ 2,171,500	\$ 2,255,500
Vested sick leave benefits	388,500	370,500
Retirement benefits	<u>5,820,400</u>	<u>5,800,300</u>
	8,380,400	8,426,300
Less: benefits funded by future liabilities reserve	<u>(2,823,350)</u>	<u>(2,188,396)</u>
	<u>\$ 5,557,050</u>	<u>\$ 6,237,904</u>

(a) Workplace Safety and Insurance Board future benefits

The City of Port Colborne is a Workplace Safety and Insurance Board ("WSIB") Schedule 2 employer.

In 2023, an actuarial estimate of future liabilities has been completed and forms the basis for the estimated liability reported in these financial statements. During the year \$ 211,386 (2022 - \$ 169,598) was paid by the Municipality to the WSIB in relation to these benefits.

The accrued benefit obligation at December 31, 2023 of \$ 2,171,500 (2022 - \$ 2,255,500) was determined by an actuarial valuation using a discount rate of 4.60% (2022 - 4.60%).

The most recent actuarial valuation was prepared at December 31, 2022.

The main actuarial assumptions employed above are as follows (where applicable):

(i) Interest (discount) rate

The obligations as at December 31, 2023 of the present value of future liabilities were determined using a discount rate of 4.60% (2022 - 4.60%).

(ii) Future benefit indexing rate

The rates used for loss of earnings benefits and pension and survivors benefits are assumed to be 6.50% in 2023, 5.00% in 2024, 3.50% in 2025 and 2.00% thereafter. The rate for health benefits is assumed to be 4.00% per annum.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

9. Employee benefit obligations (continued)

(a) Workplace Safety and Insurance Board future benefits (continued)

	<u>2023</u>	<u>2022</u>
Accrued benefit obligation		
Beginning of year	\$ 2,255,500	\$ 2,348,000
Benefit payments	(174,600)	(169,500)
Current service cost	103,700	-
Interest cost	66,600	67,800
Amortization of actuarial (gain) loss	<u>(79,700)</u>	<u>9,200</u>
	<u>\$ 2,171,500</u>	<u>\$ 2,255,500</u>
Funded status		
Deficit	\$ 1,426,400	\$ 1,430,700
Unamortized actuarial gain	<u>745,100</u>	<u>824,800</u>
	<u>\$ 2,171,500</u>	<u>\$ 2,255,500</u>
The net benefit expense is as follows:		
Current service cost	\$ 103,700	\$ -
Interest cost	66,600	67,800
Amortization of actuarial (gain) loss	<u>(79,700)</u>	<u>9,200</u>
	<u>\$ 90,600</u>	<u>\$ 77,000</u>

(b) Vested sick leave benefits

Under the sick leave benefit plan for employees of the Port Colborne Firefighters' Association, sick leave can accumulate and employees may become entitled to a cash payment upon leaving the Municipality's employment.

The accrued benefit obligation at December 31, 2023 of \$ 388,500 (2022 - \$ 370,500) was determined by an actuarial valuation using a discount rate of 4.60% (2022 - 4.60%).

The most recent actuarial valuation for the vested sick leave was prepared at December 31, 2022.

The main actuarial assumptions employed for the vested sick leave and retirement benefits valuations above are as follows (where applicable):

- (i) Interest (discount) rate

The obligations as at December 31, 2023 of the present value of future liabilities were determined using a discount rate of 4.60% (2022 - 4.60%).

- (ii) Salary increase rate

The rate used to increase salaries is assumed to be 3.00% (2022 - 3.00%) per annum. This rate reflects management's best estimate of future salary increases.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

9. Employee benefit obligations (continued)

(b) Vested sick leave benefits (continued)

	<u>2023</u>	<u>2022</u>
Accrued benefit obligation		
Beginning of year	\$ 370,500	\$ 332,200
Benefit payments	(17,100)	-
Current service cost	24,300	28,200
Interest cost	14,900	10,100
Amortization of actuarial gain	(4,100)	-
	<u>\$ 388,500</u>	<u>\$ 370,500</u>
Funded status		
Deficit	\$ 330,200	\$ 308,100
Unamortized actuarial gain	<u>58,300</u>	<u>62,400</u>
	<u>\$ 388,500</u>	<u>\$ 370,500</u>
The net benefit expense is as follows:		
Current service cost	\$ 24,300	\$ 28,200
Interest cost	14,900	10,100
Amortization of actuarial loss	(4,100)	-
	<u>\$ 35,100</u>	<u>\$ 38,300</u>

During the year \$ Nil (2022 - \$ Nil) was paid to employees who left the Municipality's employment.

(c) Retirement benefits

The Municipality pays certain retirement benefits on behalf of its retired employees. The Municipality recognizes these retirement costs in the period in which the employees rendered the services. The plan is substantially unfunded and requires no contributions from employees.

The accrued benefit obligation at December 31, 2023 of \$ 5,820,400 (2022 - \$ 5,800,300) was determined by an actuarial valuation using a discount rate of 4.60% (2022 - 4.60%).

The Municipality's obligation under the retirement provision of employment agreements will be funded out of current revenue. During the year benefit payments of \$ 323,400 (2022 - \$ 307,600) were paid to retirees.

Actuarial valuations for accounting purposes are performed every three years using the projected benefit method, pro-rated on service. Under this method, the projected retirement benefits are deemed to be earned on a pro-rata basis over the employee's years of service.

The most recent actuarial valuation for the retirement benefits was prepared at December 31, 2022.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

9. Employee benefit obligations (continued)

(c) Retirement benefits (continued)

The main actuarial assumptions employed for retirement benefits valuation above are as follows (where applicable):

(i) Interest (discount) rate

The obligations as at December 31, 2023 of the present value of future liabilities were determined using a discount rate of 4.60% (2022 - 4.60%).

(ii) Medical costs

Drug costs were assumed to be 7.99% in 2023 (2022 - 8.18%) and decrease 0.18% per year until 2043 when the rate will be 4.50% and continue thereafter.

Vision costs were assumed to be 4.50% in 2023 (2022 - 4.50%) and continue thereafter.

Other health costs were assumed to be 4.50% in 2023 (2022 - 4.50%) and continue thereafter.

(iii) Dental costs

Dental costs were assumed to be 4.50% in 2023 (2022 - 4.50%) and continue thereafter.

	<u>2023</u>	<u>2022</u>
Accrued benefit obligation		
Beginning of year	\$ 5,800,300	\$ 7,124,700
Benefit payments	(323,400)	(307,600)
Current service cost	203,300	433,300
Interest cost	218,900	209,400
Plan amendment	-	(1,662,200)
Amortization of actuarial (gain) loss	<u>(78,700)</u>	<u>2,700</u>
	<u>\$ 5,820,400</u>	<u>\$ 5,800,300</u>
Funded status		
Deficit	\$ 4,817,400	\$ 4,718,600
Unamortized actuarial gain	<u>1,003,000</u>	<u>1,081,700</u>
	<u>\$ 5,820,400</u>	<u>\$ 5,800,300</u>

The net benefit expense is as follows:

Current service cost	\$ 203,300	\$ 433,300
Interest cost	218,900	209,400
Past service cost	-	(1,662,200)
Amortization of actuarial loss	<u>(78,700)</u>	<u>2,700</u>
	<u>\$ 343,500</u>	<u>\$ (1,016,800)</u>

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

10. Tangible capital assets

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings and Leaseholds</u>	<u>Vehicles</u>	<u>Furniture and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Process</u>	<u>2023</u>
Cost								
Beginning of year	\$ 5,112,955	\$ 20,211,442	\$ 60,342,614	\$ 5,693,789	\$ 11,138,815	\$ 130,329,979	\$ 3,557,740	\$ 236,387,334
Additions	962,960	1,507,627	5,590,187	1,300,227	1,287,864	3,540,202	1,562,420	15,751,487
Disposals	<u>(2,397)</u>	<u>-</u>	<u>(1,573,853)</u>	<u>(81,590)</u>	<u>(862,760)</u>	<u>(300,638)</u>	<u>(2,749,160)</u>	<u>(5,570,398)</u>
End of year	<u>6,073,518</u>	<u>21,719,069</u>	<u>64,358,948</u>	<u>6,912,426</u>	<u>11,563,919</u>	<u>133,569,543</u>	<u>2,371,000</u>	<u>246,568,423</u>
Accumulated amortization								
Beginning of year	-	10,629,344	20,783,731	3,712,061	6,038,279	61,001,163	-	102,164,578
Amortization	-	613,175	3,300,702	350,763	889,657	2,480,999	-	7,635,296
Amortization on disposals	<u>-</u>	<u>-</u>	<u>(1,572,675)</u>	<u>(81,590)</u>	<u>(839,322)</u>	<u>(248,064)</u>	<u>-</u>	<u>(2,741,651)</u>
End of year	<u>-</u>	<u>11,242,519</u>	<u>22,511,758</u>	<u>3,981,234</u>	<u>6,088,614</u>	<u>63,234,098</u>	<u>-</u>	<u>107,058,223</u>
Net book value	<u>\$ 6,073,518</u>	<u>\$ 10,476,550</u>	<u>\$ 41,847,190</u>	<u>\$ 2,931,192</u>	<u>\$ 5,475,305</u>	<u>\$ 70,335,445</u>	<u>\$ 2,371,000</u>	<u>\$ 139,510,200</u>

The value of contributed tangible capital assets during the year is \$ Nil.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

10. Tangible capital assets (continued)

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings and Leaseholds</u>	<u>Vehicles</u>	<u>Furniture and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Process</u>	<u>2022</u>
Cost								
Beginning of year	\$ 4,739,429	\$ 19,481,598	\$ 60,024,872	\$ 5,693,789	\$ 10,054,900	\$ 129,105,303	\$ 1,719,324	\$ 230,819,215
Additions	373,526	729,844	333,063	-	1,948,447	1,461,433	2,463,333	7,309,646
Disposals	-	-	(15,321)	-	(864,532)	(236,757)	(624,917)	(1,741,527)
End of year	<u>5,112,955</u>	<u>20,211,442</u>	<u>60,342,614</u>	<u>5,693,789</u>	<u>11,138,815</u>	<u>130,329,979</u>	<u>3,557,740</u>	<u>236,387,334</u>
Accumulated amortization								
Beginning of year	-	10,027,852	19,064,124	3,381,010	6,099,099	58,837,598	-	97,409,683
Amortization	-	601,492	1,731,862	331,051	803,494	2,390,825	-	5,858,724
Amortization on disposals	-	-	(12,255)	-	(864,314)	(227,260)	-	(1,103,829)
End of year	<u>-</u>	<u>10,629,344</u>	<u>20,783,731</u>	<u>3,712,061</u>	<u>6,038,279</u>	<u>61,001,163</u>	<u>-</u>	<u>102,164,578</u>
Net book value	<u>\$ 5,112,955</u>	<u>\$ 9,582,098</u>	<u>\$ 39,558,883</u>	<u>\$ 1,981,728</u>	<u>\$ 5,100,536</u>	<u>\$ 69,328,816</u>	<u>\$ 3,557,740</u>	<u>\$ 134,222,756</u>

The value of contributed tangible capital assets during the year is \$ Nil.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

11. Accumulated surplus	<u>2023</u>	<u>2022</u>
Consists of:		
Surpluses (deficits)		
Operating	\$ -	\$ -
Port Colborne Public Library Board	-	-
Port Colborne Downtown Development Board	86,396	76,703
Port Colborne Main Street Business Improvement Area	40,521	37,430
Niagara's South Coast Tourism Association	2,337	2,337
Niagara Central Dorothy Rungeling		
Airport Commission (Note 19)	(121,461)	(22,737)
	<u>7,793</u>	<u>93,733</u>
Investment in tangible capital assets	<u>139,510,200</u>	<u>134,222,756</u>
Unfunded liabilities		
Asset retirement obligation	(1,737,310)	-
Long term debt	(26,242,743)	(27,416,116)
Employee benefit obligations	(8,380,400)	(8,426,300)
	<u>(36,360,453)</u>	<u>(35,842,416)</u>
Reserves and reserve funds (Note 12)	<u>26,230,044</u>	<u>26,845,053</u>
	<u>\$ 129,387,584</u>	<u>\$ 125,319,126</u>

12. Reserves and reserve funds	<u>2023</u>	<u>2022</u>
Reserves and reserve funds set aside for specific purposes by Council or agreement		
Boards and committees		
Community Safety Committee	\$ 4,947	\$ 4,947
Library bequest	4,188	4,188
Library future liabilities	105,183	70,384
Library stabilization	118,307	58,400
Grant Committee	2,199	2,199
Niagara's South Coast Tourism Association	100,783	63,952
Museum bequests	218,524	229,382
Museum capital	1,729	312
	<u>555,860</u>	<u>433,764</u>

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

12. Reserves and reserve funds (continued)	<u>2023</u>	<u>2022</u>
Programs, grants and activities		
Canal Days	106,672	145,000
CIP incentives	343,510	208,231
Municipal elections	32,031	-
Roselawn	<u>515,799</u>	<u>556,799</u>
	<u>998,012</u>	910,030
Self-sustaining entities		
Building department	149,085	226,240
Nickel Beach	198,165	198,165
Cemeteries	32,000	-
Marina	<u>(950,618)</u>	<u>(819,464)</u>
	<u>(571,368)</u>	<u>(395,059)</u>
General government		
Encumbrance	391,086	72,037
Future liabilities	2,823,350	2,188,396
Opportunity Fund	2,000,000	2,000,000
Subject matter experts	208,598	208,598
General stabilization	2,350,158	2,348,582
Working capital	2,469,350	2,318,650
Economic development	<u>(814,984)</u>	<u>(306,797)</u>
	<u>9,427,558</u>	<u>8,829,466</u>
Capital and related projects		
Drains	137,650	35,709
Facilities	131,386	131,386
Library facilities	70,864	106,519
Goderich maintenance	151,074	66,074
Infrastructure	1,143,204	3,902,670
Storm sewer	61,317	557,323
Wastewater	3,029,733	2,479,933
Water	<u>812,848</u>	<u>807,614</u>
	<u>5,538,076</u>	<u>8,087,228</u>
Allocated capital and related projects	<u>10,281,906</u>	<u>8,979,624</u>
Total reserves and reserve funds	<u>\$ 26,230,044</u>	<u>\$ 26,845,053</u>

The marina reserve of \$ (950,618) represents a reserve of \$ 113,594 less internal financing of \$ (1,064,212). The economic development reserve of \$ (814,984) represents a reserve of \$ 174,016 less internal financing of \$ (989,000). The drains reserve of \$ 137,650 represents a reserve of \$ 403,268 less internal financing of \$ (265,618).

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

13. Taxation	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Real property		\$ 45,704,101	\$ 42,938,833
From other governments			
Payments in lieu of taxes		<u>568,028</u>	<u>456,928</u>
		<u>46,272,129</u>	<u>43,395,761</u>
Less: taxation collected on behalf of (Note 14):			
Region of Niagara		17,585,512	16,006,916
School boards		<u>4,822,867</u>	<u>4,824,918</u>
		<u>22,408,379</u>	<u>20,831,834</u>
Net taxes available for municipal purposes		<u>\$ 23,863,750</u>	<u>\$ 22,563,927</u>
Residential, multi-residential and farm	\$ 23,336,500	\$ 18,376,272	\$ 17,373,527
Commercial and industrial	<u>396,600</u>	<u>5,487,478</u>	<u>5,190,400</u>
Net taxes available for municipal purposes	<u>\$ 23,733,100</u>	<u>\$ 23,863,750</u>	<u>\$ 22,563,927</u>

14. Collections for the Region of Niagara and school boards

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

	<u>2023</u>	<u>2022</u>
Region of Niagara	\$ 17,585,512	\$ 16,006,916
School boards	<u>4,822,867</u>	<u>4,824,918</u>
	<u>\$ 22,408,379</u>	<u>\$ 20,831,834</u>

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

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

15. User charges	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Operating			
Fees and service charges	\$ 4,202,490	\$ 4,529,551	\$ 3,826,490
Direct water billings	5,119,200	5,029,977	4,690,010
Wastewater surcharges	7,010,000	7,043,343	6,978,259
Licences and permits	<u>509,500</u>	<u>684,742</u>	<u>588,094</u>
	<u>\$ 16,841,190</u>	<u>\$ 17,287,613</u>	<u>\$ 16,082,853</u>

16. Government transfers	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Operating			
Government of Canada	\$ 4,000	\$ 92,209	\$ 63,605
Province of Ontario	2,729,800	2,794,880	3,230,935
Municipal	<u>164,200</u>	<u>353,183</u>	<u>364,598</u>
	<u>2,898,000</u>	<u>3,240,272</u>	<u>3,659,138</u>
Capital			
Government of Canada	1,220,577	1,616,841	473,873
Province of Ontario	900,817	1,747,785	1,972,770
Municipal	<u>250,255</u>	<u>488,927</u>	<u>150,255</u>
	<u>2,371,649</u>	<u>3,853,553</u>	<u>2,596,898</u>
	<u>\$ 5,269,649</u>	<u>\$ 7,093,825</u>	<u>\$ 6,256,036</u>

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

17. Other revenues	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Operating			
Fines	\$ 44,000	\$ 83,117	\$ 8,805
Rental income	810,400	841,381	668,935
Transfer from trust funds	4,000	13,346	5,759
Donations	221,950	215,453	362,267
Other	431,100	246,982	2,701,727
	<u>1,511,450</u>	<u>1,400,279</u>	<u>3,747,493</u>
Capital			
Donations	500	54,306	179,525
Other	617,063	4,411	-
Gain (loss) on disposal of tangible capital assets	<u>-</u>	<u>249,531</u>	<u>(12,781)</u>
	<u>617,563</u>	<u>308,248</u>	<u>166,744</u>
	<u>\$ 2,129,013</u>	<u>\$ 1,708,527</u>	<u>\$ 3,914,237</u>

18. Pension agreements

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

Since OMERS is a multi-employer pension plan, the Municipality does not recognize any share of the pension plan deficit of \$ 7.6 billion (2022 - \$ 6.1 billion deficit) based on the fair market value of the plan's assets, as this is a joint responsibility of all Ontario municipal entities and their employees. Contributions were made in the 2023 calendar year at rates ranging from 9.0% to 15.8% depending on the member's designated retirement age and level of earnings. Employer contributions for current and past service are included as an expense in the consolidated statement of operations. Employer contributions to OMERS for 2023 current and past service was \$ 1,247,742 (2022 - \$ 1,134,083) and were matched by employee contributions in a similar amount.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

19. Niagara Central Dorothy Rungeling Airport Commission

The Niagara Central Dorothy Rungeling Airport Commission operates a two runway airport offering a year round fixed base operation. The Commission is funded by the four nearby municipalities, City of Welland, City of Port Colborne, Town of Pelham and the Township of Wainfleet. The Municipality has a non-controlling interest in the airport of 20% (2022 - 19%) based on population.

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

	<u>2023</u>	<u>2022</u>
Financial assets		
Cash and cash equivalents	\$ 341,980	\$ 291,278
Receivables	<u>23,927</u>	<u>34,503</u>
	<u>365,907</u>	<u>325,781</u>
Liabilities		
Accounts payable and accrued liabilities	27,402	40,758
Asset retirement obligation	41,940	-
Loans payable	794,395	253,160
Capital lease obligation	<u>16,154</u>	<u>24,536</u>
	<u>879,891</u>	<u>318,454</u>
Net financial (debt) assets	<u>(513,984)</u>	<u>7,327</u>
Non-financial assets		
Prepaid expenses	15,492	14,738
Fuel inventory	6,785	15,805
Tangible capital assets	<u>2,131,101</u>	<u>1,624,743</u>
	<u>2,153,378</u>	<u>1,655,286</u>
Accumulated surplus	<u>\$ 1,639,394</u>	<u>\$ 1,662,613</u>
Accumulated surplus consists of:		
Operating deficit	\$ (649,246)	\$ (119,669)
Reserves	157,539	157,539
Investment in tangible capital assets	<u>2,131,101</u>	<u>1,624,743</u>
	<u>\$ 1,639,394</u>	<u>\$ 1,662,613</u>
Revenues		
Grants	\$ 154,770	\$ 154,770
Fuel, rentals and other	120,575	407,113
Interest	15,741	4,453
Expenses	<u>(281,200)</u>	<u>(252,995)</u>
Annual surplus	<u>\$ 9,886</u>	<u>\$ 313,341</u>

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

19. Niagara Central Dorothy Rungeling Airport Commission (continued)

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

The Municipality has recorded in the financial statements its 20% (2022 - 19%) share of the Niagara Central Dorothy Rungeling Airport Commissions' assets, liabilities, accumulated surplus, revenues, expenses, and annual surplus.

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

	<u>2023</u>	<u>2022</u>
Government transfers	\$ 30,954	\$ 29,406
Interest	1,868	2,171
Loan, bearing interest of 3.5% per annum repayable in annual instalments of \$ 6,012, commencing June 15, 2018	\$ 22,504	\$ 27,663
Loan, bearing interest of 4.3% per annum repayable in annual instalments of \$ 4,113, commencing August 24, 2019	<u>18,434</u>	<u>21,678</u>
	<u>\$ 40,938</u>	<u>\$ 49,341</u>

20. Trust funds

Trust funds administered by the Municipality amounting to \$ 553,343 (2022 - \$ 523,260) have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations.

21. Subdividers' deposits

The Municipality holds bank letters of credit as security to ensure the provision of subdivision services and the completion of contracts.

	<u>2023</u>	<u>2022</u>
Letters of credit, beginning of year	\$ 1,127,007	\$ 1,537,110
Net (deletions) additions	<u>(476,849)</u>	<u>(410,103)</u>
Letters of credit, end of year	<u>\$ 650,158</u>	<u>\$ 1,127,007</u>

These letters of credit are not reflected in the accounts.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

22. Contingencies

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

23. Liabilities for contaminated sites

The Municipality reports environmental liabilities related to the management and remediation of any contaminated sites where the Municipality is obligated or likely obligated to incur such costs. The Municipality has identified one property where environmental assessments have indicated soil contamination exceeds environmental standards. A reasonable estimate of any liability cannot be made as the Municipality has not determined how the property will be used, therefore, no liability has been recognized.

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

24. Commitments

Tax increment based grants

The Municipality had one signed agreement for a tax increment based grant with a term spanning ten years that expires in 2030. At December 31, 2023, the total amount remaining to be paid from this agreement is \$ Nil. An agreement was made to pay the outstanding amount in a lump sum payment in 2023.

25. Comparative figures

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

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

26. Budget

The budget bylaw adopted by Council December 13, 2022 was not prepared on a basis consistent with that used to report actual results in accordance with Canadian public sector accounting standards. The budget was prepared on a modified accrual basis while Canadian public sector accounting standards require a full accrual basis. As a result, the budget figures presented in the Consolidated Statement of Operations and Consolidated Statement of Changes in Net Debt represent the budget adopted by Council with the following adjustments:

Budgeted annual surplus	\$ 6,000
Add:	
Capital revenues	2,989,212
Repayment of long term debt	1,302,584
Transfers from reserves, net	5,881,641
Less:	
Amortization of tangible capital assets	(6,116,144)
Estimated capital budget items expense in nature	(1,412,156)
Debenture proceeds	<u>(120,000)</u>
Budgeted surplus per Consolidated Statement of Operations	<u>\$ 2,519,137</u>

Amounts included in the original Council approved capital budget which are not recognized as tangible capital assets are included in the Consolidated Statement of Operations under the appropriate functional expense categories, while those recognized as tangible capital assets are included in the Consolidated Statement of Changes in Net Debt.

27. Financial instruments

The Municipality is exposed to various risks through its financial instruments. The Municipality's overall risk management program seeks to minimize potential adverse effects on financial performance. The following analysis provides a measure of the Municipality's risk exposures as at December 31, 2023:

Credit risk

Credit risk is the risk that a counterparty may default on its contractual obligations resulting in financial loss to the Municipality. The Municipality is exposed to credit risk with respect to cash, other receivables and portfolio investments. The Municipality holds its cash accounts with a federally regulated chartered bank who is insured by the Canadian Deposit Insurance Corporation. In the event of default, the Municipality's cash accounts are insured up to \$ 460,032 (2022 - \$ 290,735).

Receivables are primarily due from government, corporations and individuals. The Municipality is not subject to credit risk with regards to government receivables and it assesses, on a continuous basis, other receivables and sets up an allowance for doubtful accounts for those considered not collectible. The exposure to credit risk of the Municipality is the carrying value of these receivables.

There have been no significant changes to credit risk exposure from the previous year.

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

27. Financial instruments (continued)

Liquidity risk

Liquidity risk is the risk that the Municipality will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Municipality manages its liquidity risk by monitoring its operating requirements, preparing a budget, as well as cash forecasts to ensure that it has sufficient funds to settle its financial liabilities. Management has determined that the liquidity risk exposure to the Municipality is low.

There have been no significant changes to the liquidity risk exposure from the previous year.

Market risk

Market risk is the risk that the fair value or expected future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The Municipality is exposed to interest and currency risks.

a) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates. The Municipality is not subject to significant interest rate risk as its cash, portfolio investments and long-term debt have fixed interest rates and are intended to be carried until maturity. These financial instruments are carried at amortized cost, therefore their valuation does not change when interest rates fluctuate. In addition, the Municipality follows a conservative investment policy approved by Council.

b) Currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instruments will fluctuate due to changes in foreign exchange rates. The Municipality is not significantly exposed to currency risk as the level of cash denominated in U.S. dollars is not substantial.

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

City of Port Colborne

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2023

28. Segmented reporting

The Municipality is a diverse municipal government that provides a wide range of services to its citizens. Segmented information has been identified for the service lines that reflect the way in which the operations are managed and resource needs are identified and budgeted. Municipal activities are reported by function in the body of the financial statements.

Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General

The general provision of municipal services includes general government, fire services, transportation services, storm sewer services, planning and development, facilities, parks and cemeteries.

Water

The water operations install and maintain water capital infrastructure to ensure the safe supply, metering and cost recovery for all treated water to serviced areas within all urban and settlement areas of the Municipality.

Wastewater

The wastewater operations install and maintain wastewater capital infrastructure and recover costs of providing this service within all urban and settlement areas of the Municipality.

Storm sewer

The storm sewer operations install and maintain storm sewer capital infrastructure and recover costs of providing this service within all urban and settlement areas of the Municipality.

Port Colborne Public Library Board

The Port Colborne Public Library Board provides library services, materials and facilities. The Municipality controls the board and consolidates the financial activities.

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

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. The consolidated schedule of segment disclosure and the schedules of segment disclosure with budget information follow the notes.

City of Port Colborne

Consolidated Schedule of Segment Disclosure

For the Year Ended December 31, 2023

	<u>General</u>	<u>Library</u>	<u>Eliminations</u>	<u>Levy</u>	<u>Water</u>	<u>Wastewater</u>	<u>Storm sewer</u>	<u>2023</u>
Revenues								
Taxation	\$ 23,863,750	\$ -	\$ -	\$ 23,863,750	\$ -	\$ -	\$ -	\$ 23,863,750
User charges	3,795,045	11,390	-	3,806,435	5,058,112	7,044,173	1,378,893	17,287,613
Government transfers	6,989,352	1,116,540	(1,075,860)	7,030,032	-	63,793	-	7,093,825
Penalties and interest	528,496	-	-	528,496	16,636	25,605	-	570,737
Investment income	1,708,915	4,688	-	1,713,603	-	-	-	1,713,603
Other	<u>1,681,093</u>	<u>18,455</u>	<u>-</u>	<u>1,699,548</u>	<u>16,492</u>	<u>(7,513)</u>	<u>-</u>	<u>1,708,527</u>
	<u>38,566,651</u>	<u>1,151,073</u>	<u>(1,075,860)</u>	<u>38,641,864</u>	<u>5,091,240</u>	<u>7,126,058</u>	<u>1,378,893</u>	<u>52,238,055</u>
Expenses								
Wages and benefits	15,047,308	637,417	-	15,684,725	1,013,144	675,281	189,397	17,562,547
Materials	6,124,382	172,601	-	5,221,123	342,994	238,691	64,714	6,943,382
Contracted services	7,132,330	31,967	(1,075,860)	6,088,437	2,729,842	5,231,162	87,907	14,137,348
Rents and financial expenses	448,307	310	-	448,617	1,153	-	1,798	451,568
External transfers to others	376,951	-	-	376,951	10,988	10,988	-	398,927
Interest on long term debt	526,705	-	-	526,705	65,559	-	285,170	877,434
Tax write-offs	88,907	-	-	88,907	-	-	-	88,907
Amortization	<u>6,217,592</u>	<u>93,507</u>	<u>-</u>	<u>6,311,099</u>	<u>666,114</u>	<u>370,147</u>	<u>362,124</u>	<u>7,709,484</u>
	<u>35,962,482</u>	<u>935,802</u>	<u>(1,075,860)</u>	<u>35,822,424</u>	<u>4,829,794</u>	<u>6,526,269</u>	<u>991,110</u>	<u>48,169,597</u>
Annual surplus	<u>\$ 2,604,169</u>	<u>\$ 215,271</u>	<u>\$ -</u>	<u>\$ 2,819,440</u>	<u>\$ 261,446</u>	<u>\$ 599,789</u>	<u>\$ 387,783</u>	<u>\$ 4,068,458</u>

City of Port Colborne

Consolidated Schedule of Segment Disclosure

For the Year Ended December 31, 2022

	<u>General</u>	<u>Library</u>	<u>Eliminations</u>	<u>Levy</u>	<u>Water</u>	<u>Wastewater</u>	<u>Storm sewer</u>	<u>2022</u>
Revenues								
Taxation	\$ 22,563,927	\$ -	\$ -	\$ 22,563,927	\$ -	\$ -	\$ -	\$ 22,563,927
User charges	3,049,850	5,023	-	3,054,873	4,742,874	6,979,006	1,306,100	16,082,853
Government transfers	6,086,898	1,034,986	(917,000)	6,204,884	-	51,152	-	6,256,036
Penalties and interest	562,902	-	-	562,902	18,135	30,210	-	611,247
Investment income	483,612	-	-	483,612	-	-	-	483,612
Other	<u>3,910,436</u>	<u>6,183</u>	<u>-</u>	<u>3,916,619</u>	<u>(2,382)</u>	<u>-</u>	<u>-</u>	<u>3,914,237</u>
	<u>36,657,625</u>	<u>1,046,192</u>	<u>(917,000)</u>	<u>36,786,817</u>	<u>4,758,627</u>	<u>7,060,368</u>	<u>1,306,100</u>	<u>49,911,912</u>
Expenses								
Wages and benefits	13,482,257	641,037	-	14,123,294	1,013,216	725,769	131,595	15,993,874
Materials	6,811,557	128,635	-	6,940,192	228,081	143,066	33,253	7,344,592
Contracted services	5,665,117	33,343	(917,000)	4,781,460	2,373,415	4,414,137	57,460	11,626,472
Rents and financial expenses	523,168	191	-	523,359	6,325	3,470	11,880	545,034
External transfers to others	510,930	-	-	510,930	5,000	2,000	-	517,930
Interest on long term debt	536,746	-	-	536,746	73,454	-	292,204	902,404
Tax write-offs	317,996	-	-	317,996	-	-	-	317,996
Amortization	<u>4,401,490</u>	<u>87,054</u>	<u>-</u>	<u>4,488,544</u>	<u>644,510</u>	<u>361,599</u>	<u>364,071</u>	<u>5,858,724</u>
	<u>32,249,261</u>	<u>890,260</u>	<u>(917,000)</u>	<u>32,222,521</u>	<u>4,344,001</u>	<u>5,650,041</u>	<u>890,463</u>	<u>43,107,026</u>
Annual surplus	<u>\$ 4,408,364</u>	<u>\$ 155,932</u>	<u>\$ -</u>	<u>\$ 4,564,296</u>	<u>\$ 414,626</u>	<u>\$ 1,410,327</u>	<u>\$ 415,637</u>	<u>\$ 6,804,886</u>

City of Port Colborne Consolidated Schedule of Segment Disclosure with Budget Information

For the Year Ended December 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
General			
Revenues			
Taxation	\$ 23,733,100	\$ 23,863,750	\$ 22,563,927
User charges	3,265,590	3,795,045	3,049,850
Government transfers	4,155,489	6,989,352	6,086,898
Penalties and interest	420,000	528,496	562,902
Investment income	800,000	1,708,915	483,612
Other	2,084,113	1,681,093	3,910,436
	<u>34,458,292</u>	<u>38,566,651</u>	<u>36,657,625</u>
Expenses			
Wages and benefits	15,200,618	15,047,308	13,482,257
Materials	6,379,031	6,124,382	6,811,557
Contracted services	5,012,749	7,132,330	5,665,117
Rents and financial expenses	412,220	448,307	523,168
External transfers to others	484,846	376,951	510,930
Interest on long term debt	527,371	526,705	536,746
Tax write-offs	262,000	88,907	317,996
Amortization	4,624,251	6,217,592	4,401,490
	<u>32,903,086</u>	<u>35,962,482</u>	<u>32,249,261</u>
Annual surplus	<u>\$ 1,555,206</u>	<u>\$ 2,604,169</u>	<u>\$ 4,408,364</u>

**City of Port Colborne
Consolidated Schedule of Segment Disclosure
with Budget Information**

For the Year Ended December 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Library			
Revenues			
User charges	\$ 2,900	\$ 11,390	\$ 5,023
Government transfers	1,114,160	1,116,540	1,034,986
Investment income	-	4,688	-
Other	4,900	18,455	6,183
	<u>1,121,960</u>	<u>1,151,073</u>	<u>1,046,192</u>
Expenses			
Wages and benefits	715,203	637,417	641,037
Materials	170,763	172,601	128,635
Contracted services	32,514	31,967	33,343
Rents and financial expenses	80	310	191
Amortization	93,507	93,507	87,054
	<u>1,012,067</u>	<u>935,802</u>	<u>890,260</u>
Annual surplus	<u>\$ 109,893</u>	<u>\$ 215,271</u>	<u>\$ 155,932</u>

**City of Port Colborne
Consolidated Schedule of Segment Disclosure
with Budget Information**

For the Year Ended December 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Water			
Revenues			
User charges	\$ 5,124,300	\$ 5,058,112	\$ 4,742,874
Penalties and interest	18,000	16,636	18,135
Other	40,000	16,492	(2,382)
	<u>5,182,300</u>	<u>5,091,240</u>	<u>4,758,627</u>
Expenses			
Wages and benefits	1,134,293	1,013,144	1,013,216
Materials	345,850	342,994	228,081
Contracted services	2,672,946	2,729,842	2,373,415
Rents and financial expenses	-	1,153	6,325
External transfers to others	-	10,988	5,000
Interest on long term debt	65,559	65,559	73,454
Amortization	666,114	666,114	644,510
	<u>4,884,762</u>	<u>4,829,794</u>	<u>4,344,001</u>
Annual surplus	<u>\$ 297,538</u>	<u>\$ 261,446</u>	<u>\$ 414,626</u>

**City of Port Colborne
Consolidated Schedule of Segment Disclosure
with Budget Information**

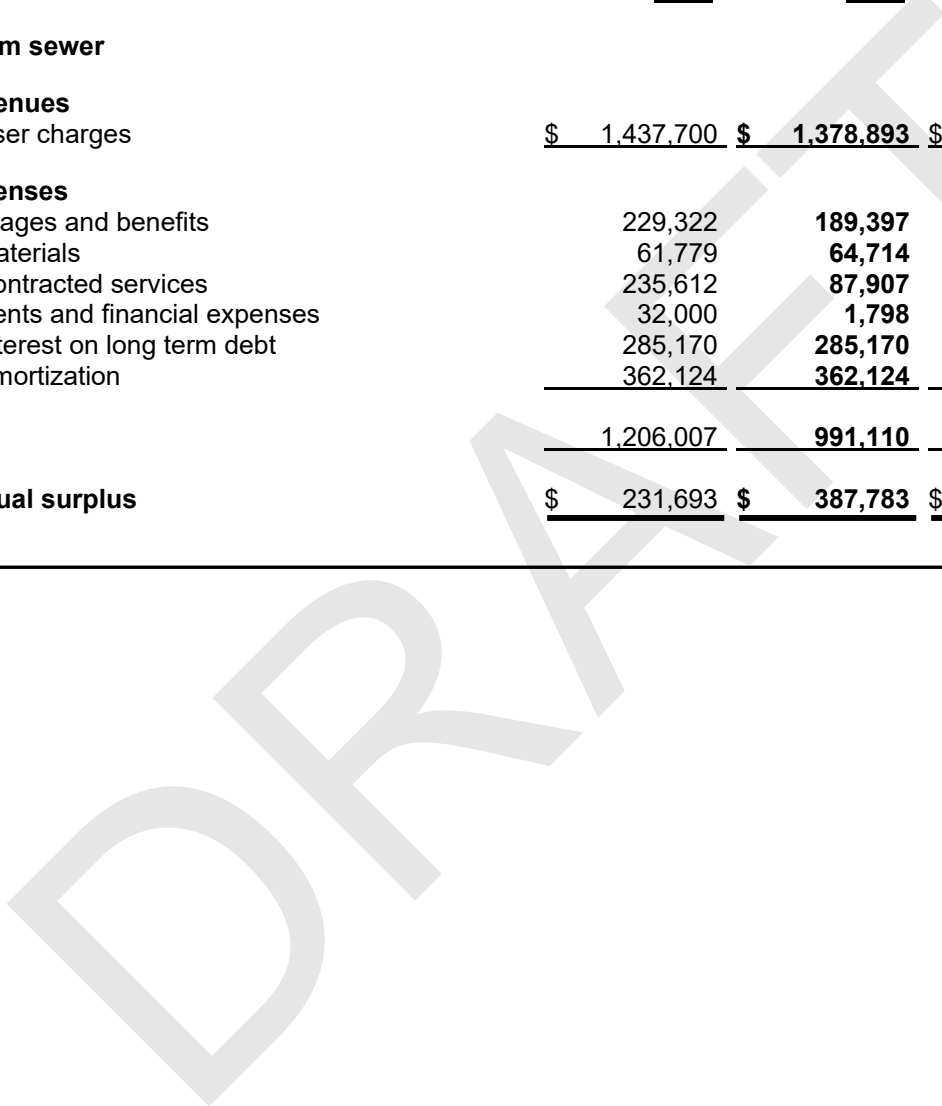
For the Year Ended December 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Wastewater			
Revenues			
User charges	\$ 7,010,700	\$ 7,044,173	\$ 6,979,006
Government transfers	-	63,793	51,152
Penalties and interest	30,400	25,605	30,210
Other	-	(7,513)	-
	<u>7,041,100</u>	<u>7,126,058</u>	<u>7,060,368</u>
Expenses			
Wages and benefits	760,965	675,281	725,769
Materials	291,907	238,691	143,066
Contracted services	5,242,274	5,231,162	4,414,137
Rents and financial expenses	1,000	-	3,470
External transfers to others	50,000	10,988	2,000
Amortization	370,147	370,147	361,599
	<u>6,716,293</u>	<u>6,526,269</u>	<u>5,650,041</u>
Annual surplus	<u>\$ 324,807</u>	<u>\$ 599,789</u>	<u>\$ 1,410,327</u>

**City of Port Colborne
Consolidated Schedule of Segment Disclosure
with Budget Information**

For the Year Ended December 31, 2023

	Budget <u>2023</u>	Actual <u>2023</u>	Actual <u>2022</u>
Storm sewer			
Revenues			
User charges	\$ 1,437,700	\$ 1,378,893	\$ 1,306,100
Expenses			
Wages and benefits	229,322	189,397	131,595
Materials	61,779	64,714	33,253
Contracted services	235,612	87,907	57,460
Rents and financial expenses	32,000	1,798	11,880
Interest on long term debt	285,170	285,170	292,204
Amortization	362,124	362,124	364,071
	<u>1,206,007</u>	<u>991,110</u>	<u>890,463</u>
Annual surplus	<u>\$ 231,693</u>	<u>\$ 387,783</u>	<u>\$ 415,637</u>



**City of Port Colborne
Trust Funds
Statement of Financial Position**

As at December 31, 2023

	<u>Local Improvements</u>	<u>Julia Yager Trust</u>	<u>Fulton Trust</u>	<u>Sherkston Trust</u>	<u>Overholt Cemetery</u>	<u>Roselawn Centre</u>	2023	2022 (As restated) (Note 2)
Assets								
Cash	\$ 25,301	\$ 7,403	\$ 1,047	\$ 5,913	\$ 4,594	\$ 57,331	\$ 101,589	\$ 96,741
Due from City of Port Colborne	-	-	-	-	1,455	-	1,455	-
Investments (Note 3)	-	-	-	5,993	467,402	-	473,395	427,431
	<u>25,301</u>	<u>7,403</u>	<u>1,047</u>	<u>11,906</u>	<u>473,451</u>	<u>57,331</u>	<u>576,439</u>	<u>524,172</u>
Liabilities								
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ 23,096	\$ -	\$ 23,096	\$ -
Due to City of Port Colborne	-	-	-	-	-	-	-	912
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,096</u>	<u>-</u>	<u>23,096</u>	<u>912</u>
Net assets	<u>\$ 25,301</u>	<u>\$ 7,403</u>	<u>\$ 1,047</u>	<u>\$ 11,906</u>	<u>\$ 450,355</u>	<u>\$ 57,331</u>	<u>\$ 553,343</u>	<u>\$ 523,260</u>

Approved by

Chief Administrative Officer

Director, Corporate Services/Treasurer

See accompanying notes to the financial statements

City of Port Colborne
Trust Funds
Statement of Operations and Changes in Net Assets

For the Year Ended December 31, 2023

	Local Improvements	Julia Yager Trust	Fulton Trust	Sherkston Trust	Overholt Cemetery	Roselawn Centre	2023	2022 (As restated) (Note 2)
Revenues								
Interest	\$ 1,213	\$ 1	\$ -	\$ 1	\$ 1,171	\$ 2,749	\$ 5,135	\$ 13,862
Investment income	-	-	-	147	12,175	-	12,322	4,730
Perpetual trust contributions	-	-	-	-	9,155	-	9,155	10,138
	<u>1,213</u>	<u>1</u>	<u>-</u>	<u>148</u>	<u>22,501</u>	<u>2,749</u>	<u>26,612</u>	<u>28,730</u>
Expenses								
Investment management fees	-	-	-	-	6,124	-	6,124	6,607
Transfers to City of Port Colborne	-	-	-	-	7,222	-	7,222	5,759
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,346</u>	<u>-</u>	<u>13,346</u>	<u>12,366</u>
Change in fair value of investments	-	-	-	-	16,817	-	16,817	(47,961)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenses (expenses over revenues)	<u>1,213</u>	<u>1</u>	<u>-</u>	<u>148</u>	<u>25,972</u>	<u>2,749</u>	<u>30,083</u>	<u>(31,597)</u>
Net assets								
Beginning of year As previously stated	24,088	7,402	1,047	11,758	424,383	54,582	523,260	482,465
Prior period adjustment (Note 2)	-	-	-	-	-	-	-	72,392
Beginning of year As restated	<u>24,088</u>	<u>7,402</u>	<u>1,047</u>	<u>11,758</u>	<u>424,383</u>	<u>54,582</u>	<u>523,260</u>	<u>554,857</u>
End of year	<u>\$ 25,301</u>	<u>\$ 7,403</u>	<u>\$ 1,047</u>	<u>\$ 11,906</u>	<u>\$ 450,355</u>	<u>\$ 57,331</u>	<u>\$ 553,343</u>	<u>\$ 523,260</u>

See accompanying notes to the financial statements

**City of Port Colborne
Trust Funds
Statement of Cash Flows**

For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u> (As restated) (Note 2)
Net increase (decrease) in cash		
Operating activities		
Excess of revenues over expenses (expenses over revenues)	\$ 30,083	\$ (31,597)
Change in fair value of investments	(16,817)	47,961
Net change in operating working capital:		
Increase in payables and accrued liabilities	23,096	-
(Increase) decrease in due from/to City of Port Colborne	(2,367)	6,345
	<u>33,995</u>	<u>22,709</u>
Investing activities		
Increase in investments - net	(29,147)	(26,703)
Net increase (decrease) in cash	4,848	(3,994)
Cash		
Beginning of year	<u>96,741</u>	<u>100,735</u>
End of year	<u>\$ 101,589</u>	<u>\$ 96,741</u>

See accompanying notes to the financial statements

City of Port Colborne

Trust Funds

Notes to the Financial Statements

For the Year Ended December 31, 2023

1. Summary of significant accounting policies

Management responsibility

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

The significant accounting policies used are as follows:

(a) Basis of accounting

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

(b) Financial instruments

Financial instruments in arms length transactions

The Trust Funds consider any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Trust Funds accounts for the following as financial instruments:

- Cash
- Investments
- Accounts payable

A financial assets or liability is recognized when the Trust Funds becomes party to contractual provisions of the instrument. The Trust Funds initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions.

The Trust Funds subsequently measure all of its financial assets and financial liabilities from arm's length transactions at amortized cost less any reduction for impairment, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the Statement of Operations.

Financial assets measured at cost or amortized cost less any reduction for impairment include cash and cash equivalents and investments in money market funds and guaranteed investment certificates.

Financial liabilities measured at amortized cost include accounts payable.

Financial instruments measured at fair value include investments in bond and equity funds. The fair value of investments in equity funds has been determined using the closing price at year end.

City of Port Colborne

Trust Funds

Notes to the Financial Statements

For the Year Ended December 31, 2023

1. Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial instruments in arms length transactions (continued)

Financial assets and financial liabilities in arm's length transactions, which are not subsequently measured at fair value, are initially adjusted for transaction costs and financing fees directly attributable to their origination, acquisition, issuance or assumption. All other transaction costs are recognized in net income in the period incurred.

The Trust Funds removes financial liabilities, or a portion thereof, when the obligation is discharged, cancelled or expires.

At the end of each reporting period, the Trust Funds assesses whether there are any indications that a financial asset (or group of similar financial assets) measured at cost or amortized cost may be impaired. When there is any such indication of impairment, the Trust Funds determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from that financial asset. Where this is the case, the carrying amount of the asset is reduced to the highest of the expected value that is actually recoverable from the asset either by holding the asset, by its sale or by exercising the right to any collateral, net of costs. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in net income. Previously recognized impairment losses are reversed to net income if improvements occur.

Financial instruments in related party transactions

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Trust Funds do not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in equity when the transaction is not in the normal course of operations, subject to certain exceptions.

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how the Trust Funds initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Trust Funds has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

City of Port Colborne Trust Funds Notes to the Financial Statements

For the Year Ended December 31, 2023

1. Summary of significant accounting policies (continued)

(c) Revenue recognition

(i) Perpetual care collections

Revenue is recorded when it is earned and collection is reasonably assured.

(ii) Interest and investment income

Interest income earned on cash and investments held is recorded as revenue in the period earned.

2. Prior period adjustment

During the year, the Trust Funds noted that their investments in equity instruments that are quoted in active markets were being accounted for using the cost method. These investments should have been accounted for at fair value, with the changes in fair value each period being recognized in net income. As a result of the correction, the following adjustments have been made retrospectively to the comparative period. The cumulative impact of the adjustments prior to the opening of the comparative period were recognized in opening net assets.

	Previously reported	Adjustments	As restated
<u>Statement of Financial Position</u>			
<u>As at December 31, 2022</u>			
Assets			
Investments	403,000	24,431	427,431
Net Assets	498,829	24,431	523,260
<u>Statement of Operations and Changes in Net Assets</u>			
<u>For the Year Ended December 31, 2022</u>			
Change in fair value of investments	-	(47,961)	(47,961)
Excess of expenses over revenues	16,364	(47,961)	(31,597)
Net Assets			
Beginning of year	482,465	72,392	554,857
End of year	498,829	24,431	523,260
<u>Statement of Cash Flows</u>			
<u>As at December 31, 2022</u>			
Operating activities			
Non-cash items:			
Excess of expenses over revenues	16,364	(47,961)	(31,597)
Change in fair value of investments	-	47,961	47,961

City of Port Colborne

Trust Funds

Notes to the Financial Statements

For the Year Ended December 31, 2023

3. Investments

Investments consist of money market, bond and equity funds and a guaranteed investment certificate with an annual interest rate of 4.25% maturing December, 2024. Investments have an estimated market value of \$ 473,395 (2022 - \$ 427,431).

	<u>Book value</u> <u>2023</u>	<u>Market value</u> <u>2023</u>	<u>Book value</u> <u>2022</u>	<u>Market value</u> <u>2022</u>
Guaranteed investment certificate	\$ 5,993	\$ 5,993	\$ 5,846	\$ 5,846
Money market funds	52,227	52,227	23,227	23,227
Bond funds	278,913	256,079	278,913	247,767
Equity funds	95,014	159,096	95,014	150,591
	<u>\$ 432,147</u>	<u>\$ 473,395</u>	<u>\$ 403,000</u>	<u>\$ 427,431</u>

4. Financial instruments

The Trust Funds are exposed to various risks through its financial instruments. The following analysis provides a measure of the Trust Funds risk exposures and concentrations at December 31, 2023.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Trust Funds main credit risk relates to its due from City of Port Colborne. There was no significant change in exposure from the prior year and no allowance for doubtful accounts is required.

Liquidity risk

Liquidity risk is the risk that the Trust Funds could encounter difficulty in meeting obligations associated with its financial liabilities. Liquidity risk also includes the risk of not being able to liquidate assets in a timely manner at a reasonable price. The Trust Funds are exposed to liquidity risk with respect to its accounts payable and due to City of Port Colborne. There was no significant change in exposure from the prior year.

**City of Port Colborne
Trust Funds
Notes to the Financial Statements**

For the Year Ended December 31, 2023

4. Financial instruments (continued)

Market risk

Market risk is the risk that the fair value or expected future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Trust Funds is mainly exposed to interest rate risk.

a) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Trust Funds guaranteed investment certificates bear interest at various fixed rates and therefore are subject to fair value interest rate risk. There was no significant change in exposure from the prior year.

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City of Port Colborne

For the year ended December 31, 2023

Report to Members of Council
Audit results

November 26, 2024

James D. Brennan, CPA, CA
Principal
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Appendices

Appendix A – Draft Independent auditor’s report
Appendix B – Draft Management representation letter
Appendix C – Internal control letter
Appendix D – PSAS Accounting developments
Appendix E – Auditing developments

Executive summary

Purpose of report and scope

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

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

We were engaged to provide the following deliverables:

Deliverable	Timing
Communication of audit strategy	January 15, 2024
Report on the December 31, 2023 consolidated financial statements	November, 2024
Communication of audit results	November, 2024

Status of our audit

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

We will finalize our report upon resolution of the following items that were outstanding as at November 26, 2024:

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

We have successfully executed our audit strategy in accordance with the plan presented to Members of Council on January 15, 2024.

Independence

We confirm that there have been no changes to our status with respect to independence since we confirmed our independence to you on January 15, 2024.

Audit risks and results

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

Areas of focus

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

Area of focus	Matter	Our response and findings
Fraud risk from revenue recognition	<p>There is a presumed risk of fraud in revenue.</p> <ul style="list-style-type: none"> The risk primarily relates to revenue recognized under water and sewer and other revenue 	<ul style="list-style-type: none"> Analytical assessment of revenues based on budgeted expectations Monthly water and wastewater analytical based on expectations from prior years Tested the details of the other revenue transactions during the year (statistical sample) Subsequent receipts testing of receivables as at December 31, 2023 (statistical sample) <p>There were no significant findings as a result of these procedures.</p>
Fraud risk from management override / segregation of duties	<p>This is a presumed fraud risk.</p> <ul style="list-style-type: none"> The risk primarily relates to limited segregation of duties, administrative access to accounting system and the senior finance management's ability to post journal entries 	<ul style="list-style-type: none"> Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements Reviewed accounting estimates for biases Evaluated the business rationale for significant transactions that are or appear to be outside the normal course of business <p>There were no significant findings as a result of these procedures.</p>

Area of focus	Matter	Our response and findings
Taxation revenue and receivables	The taxes receivable balances may be invalid and the allowance for uncollectible taxes understated.	<ul style="list-style-type: none"> Recalculation of the net tax revenues based on verified assessment rolls and approved tax rates Subsequent receipts testing of taxes receivable as at December 31, 2023 (statistical sample) Assessing the adequacy of the allowance for doubtful accounts by testing subsequent receipts, reviewing management estimates and examining support for the value of underlying property <p>There were no significant findings as a result of these procedures.</p>
Government transfers	Allocation of government transfers may not be appropriate and recognition of revenue may not meet government transfer conditions.	<ul style="list-style-type: none"> Reviewed the allocation of funds between fiscal periods to determine if it is appropriate and tested revenue recognition in accordance with grant terms and conditions. Reviewed grant terms to determine if any deferrals, receivables or payables are appropriate. <p>There were no significant findings as a result of these procedures.</p>
Purchases and payables	Payables may be understated or not recorded in the correct period.	<ul style="list-style-type: none"> Analytical assessment of expenses based on budgeted expectations Reviewed supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals Performed a search for unrecorded liabilities <p>There were no significant findings as a result of these procedures.</p>
Provisions for employee benefits	Provision and related expenses may be understated.	<ul style="list-style-type: none"> Reviewed actuarial reports, method and assumptions used Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Provision for asset retirement obligations	Provision and tangible capital assets and/or related expenses may be understated.	<ul style="list-style-type: none"> Reviewed process and assumptions used by management to develop the estimate Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>
Provision for contaminated sites	Provision and related expenses may be understated.	<ul style="list-style-type: none"> Reviewed assumptions used by management Tested supporting calculations relating to the various amounts and disclosures <p>There were no significant findings as a result of these procedures.</p>

Area of focus	Matter	Our response and findings
Commitments and contingencies	There is uncertainty regarding contingent liabilities.	<ul style="list-style-type: none"> Verified the accuracy and reasonableness of amounts and disclosures, with reference to correspondence with lawyers, examination of supporting documentation, and discussions with management <p>There were no significant findings as a result of these procedures.</p>
Financial instruments	The financial statement disclosure relating to financial instruments are not complete and accurate	<ul style="list-style-type: none"> Verified the accuracy and reasonableness of disclosures, with reference to PS 3450 financial instruments <p>There were no significant findings as a result of these procedures.</p>
Tangible capital assets	Valuation of additions, including contributed assets, as well as appropriateness of amortization	<ul style="list-style-type: none"> Reviewed supporting documentation for capital asset additions with respect to the validity of the additions, on a test basis. Reviewed disposals to determine if any gain/loss is calculated appropriately. Recalculated amortization expense. Reviewed capital project costs to determine if any additional costs should be capitalized. There were no significant findings as a result of these procedures.

Sensitive accounting estimates and disclosures

Area of focus	Matter	Our response and findings
Sensitive accounting estimates and disclosures	The provision for vested sick leave of approximately \$ 388,500 and retirement benefits of approximately \$ 5,820,400.	<ul style="list-style-type: none"> Management engaged an actuary to calculate the liabilities for vested sick leave and for employees who have taken early retirement based on the current annual benefits and the number of years until the employees turn 65. Liabilities have been recognized in the financial statements for vested sick leave and employee retirement benefits. The objective is to recognize a liability in the reporting period in which employees have provided the services that give rise to the benefits. Management's estimate is based on the actuary's valuation report and is reasonable in the context of the consolidated financial statements taken as a whole. The actuary's valuation was performed in accordance with the standards of the Canadian Institute of Actuaries. <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>

Area of focus	Matter	Our response and findings
Sensitive accounting estimates and disclosures	The provision for the Workplace Safety and Insurance Board future benefits of approximately \$ 2,171,500.	<ul style="list-style-type: none"> The Municipality is a Workplace Safety and Insurance Board (“WSIB”) Schedule II employer under the Workplace Safety & Insurance Act and follows a policy of self-insurance for all its employees. An actuarial estimate of future liabilities has been completed and forms the basis for the estimated liability reported in these financial statements. The Municipality remits payments to the WSIB as required to fund disability payments. <p>Management’s estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>
Sensitive accounting estimates and disclosures	The provision for uncollectible taxes of approximately \$ 292,000.	<ul style="list-style-type: none"> Management reviews previous year’s rebates to determine the current years. Management also reviews accounts which are significantly in arrears and determines if it is likely that they will be collected either through the land owner or through tax sale. For tax revenue amounts billed but may not be collected as of December 31, 2023. For uncollected accounts, management estimates the collectability of these receivables based on their age and their knowledge of the specific properties. As part of our audit, we review the age of the receivables and search for any subsequent receipts or relevant communications to assess whether management’s allowance for uncollectable receivables is reasonable. <p>Management’s estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>
Sensitive accounting estimates and disclosures	The asset retirement obligations are approximately \$1,737,300.	<ul style="list-style-type: none"> We discussed with management regarding their process for developing the estimate, including assumptions made. We obtained and verified reasonableness of management’s summary calculation sheet and calculation of the present value of the asset retirement obligations. We reviewed the adjustments to the financial statements and related note disclosure to ensure it is in accordance with PS 3280. <p>Management’s estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>

Area of focus	Matter	Our response and findings														
Factors affecting disclosure values	Useful life estimates of tangible capital assets	<p>The estimated useful lives assigned to tangible capital assets are as follows:</p> <table border="0"> <tr> <td>Land improvements</td> <td>10 to 100 years</td> </tr> <tr> <td>Buildings</td> <td>20 to 50 years</td> </tr> <tr> <td>Leasehold improvements</td> <td>20 to 50 years</td> </tr> <tr> <td>Vehicles</td> <td>10 to 20 years</td> </tr> <tr> <td>Office equipment and furniture and fixtures</td> <td>5 to 10 years</td> </tr> <tr> <td>Machinery and equipment</td> <td>3 to 30 years</td> </tr> <tr> <td>Infrastructure</td> <td>10 to 100 years</td> </tr> </table> <p>Management's estimate is reasonable in the context of the consolidated financial statements taken as a whole.</p>	Land improvements	10 to 100 years	Buildings	20 to 50 years	Leasehold improvements	20 to 50 years	Vehicles	10 to 20 years	Office equipment and furniture and fixtures	5 to 10 years	Machinery and equipment	3 to 30 years	Infrastructure	10 to 100 years
Land improvements	10 to 100 years															
Buildings	20 to 50 years															
Leasehold improvements	20 to 50 years															
Vehicles	10 to 20 years															
Office equipment and furniture and fixtures	5 to 10 years															
Machinery and equipment	3 to 30 years															
Infrastructure	10 to 100 years															
Adoption of new guidance	The Canadian Public Sector Accounting Standards Board issued new Sections PS 3450 Financial Instruments and PS 3280 Asset Retirement Obligations and amendments to Section PS 2601 Foreign Currency Translation and PS 1201 Financial Statement Presentation, effective for fiscal years beginning on or after April 1, 2022.	<ul style="list-style-type: none"> • Management's adopted PS 3450 Financial Instruments as at January 1, 2023 and applied the new accounting standard prospectively. • Management adopted the amendments to PS 2601 Foreign Currency Translation as at January 1, 2023 and exercised an election permitted on a one-time-basis to recognize unrealized exchange gains and losses on US denominated cash, accounts receivable and accounts payable as adjustments to the Statement of Operations at January 1, 2023, however, no adjustments were required. • Management adopted PS 3280 Asset Retirement Obligations as at January 1, 2023 and applied the new accounting standard prospectively. PS 3280 Asset Retirement Obligations recognizes legal obligations associated with the retirement of tangible capital assets. Management is responsible to ensure this new accounting standard is adhered and appropriate note disclosures are prepared. <p>Based on the audit work performed, no issues were noted.</p>														

Other areas of focus

Area of focus	Matter	Our response and findings
Fraud and illegal acts	Our audit procedures were performed for the purpose of forming an opinion of the financial statements and although these procedures might bring possible fraudulent or illegal activities to our attention, our audit procedures are less likely to detect material misstatements arising from fraud or other illegal acts because such acts are usually accompanied by acts designed to conceal their existence.	<ul style="list-style-type: none"> • We did not detect any fraudulent or illegal activities or material misstatements resulting from fraudulent or illegal activities during our audit.

Use of experts

We used the work of independent third-party specialists for the following:

- Employee benefit obligations
- Asset retirement obligations

Adjustments and uncorrected misstatements

Adjustments

Misstatements identified and adjusted in the consolidated financial statements by the City as a result of our audit procedures are as follows:

Description	Increase (Decrease)			Statement of operations	
	Statement of financial position		Accumulated surplus	Annual surplus	
	Assets	Liabilities			
To consolidate the Main St and Downtown BIAs into the City	\$ 42,963	\$ 12,140	\$ -	\$	30,823
To proportionately consolidate the Niagara Central Dorothy Rungeling Airport Commission into the City	135,716	121,564	-		14,152
To adjust allowance for doubtful accounts to actual	(25,728)	-	-		(25,728)
To correct interest receivables and revenue and transfers to/from reserves	84,932	-	-		84,932
Total adjusted misstatements	\$ 237,883	\$ 133,704	\$ -	\$	104,179

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

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

Other reportable matters

Internal control

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

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

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

Financial Reporting

- Journal entry controls

Technical updates – highlights

Accounting

Accounting standards issued by the Accounting Standards Board that may affect the City in future years include:

- **Section PS 3160 Public Private Partnerships**
- **Section PS 1000 Financial statement concepts, Section 1201 Financial Statement Presentation, and PSG-8 Purchased intangibles**
- **Section PS 3400 Revenues**

Further details of the changes to accounting standards, including management’s preliminary comments on their applicability to the City, are included in Appendix D. If you have any questions about these changes we will be pleased to address your concerns.

Assurance

In addition, assurance standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the City and our communication with Members of Council include:

- **Issuance of CSQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, CSQM 2 Engagement Quality Reviews and revised CAS 220 Quality Management for an Audit of Financial Statements**
- **Revisions to CAS 600 Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)**
- **Proposed Canadian Standard on Sustainability Assurance (CSSA) 5000, General Requirements for Sustainability Assurance Engagements**

Further details of the changes to assurance standards, including management’s preliminary comments on their applicability to the City, are included in Appendix E. If you have any questions about these changes we will be pleased to address your concerns.

Appendix A – Draft Independent auditor’s report

Independent auditor's report

To the Members of Council, Inhabitants and Taxpayers of the Corporation of the City of Port Colborne

Opinion

We have audited the consolidated financial statements of the City of Port Colborne (“the Municipality”), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly in all material respects, the financial position of the City of Port Colborne as at December 31, 2023, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

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

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

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

Port Colborne, Canada

Chartered Professional Accountants
Licensed Public Accountants

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Appendix B – Draft Management representation letter

City Letterhead

Management Representation Letter

November 26, 2024

Grant Thornton LLP

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

Dear Sirs:

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

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

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

We confirm, to the best of our knowledge and belief, as of November 26, 2024, the following representations made to you during your audit.

Financial statements

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

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council and committee actions are included in the summaries.
- 3 We have provided you with unrestricted access to persons within the municipality from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the consolidated financial statements. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the municipality.
- 5 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- 6 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the consolidated financial statements or as the basis of recording a contingent loss.
- 7 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 8 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.
- 9 You provided a non-attest service by assisting us with drafting the consolidated financial statements and related notes. In connection with this non-attest service, we confirm that we have made all management decisions and performed all management functions, have the knowledge to evaluate the accuracy and completeness of the consolidated financial statements, and accept responsibility for such consolidated financial statements.

Fraud and error

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

Recognition, measurement and disclosure

- 13 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the consolidated financial statements, are reasonable and appropriate in the circumstances.
- 14 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the consolidated financial statements.
- 15 All related party transactions have been appropriately measured and disclosed in the consolidated financial statements.
- 16 The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
- 17 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 18 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 19 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the consolidated financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the consolidated financial statements.
- 20 The municipality has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the municipality's assets nor has any been pledged as collateral.
- 21 We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
- 22 The Harmonized Sales Tax (HST) transactions recorded by the municipality are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the municipality are considered complete.

- 23 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3250 *Retirement Benefits* and Section 3255 *Post-Employment Benefits, Compensated Absences and Terminations Benefits* of the Canadian Institute of Chartered Accountants (CICA) Public Sector – Accounting.
- 24 Events subsequent to the statement of financial position date up to the date hereof have been recognized or disclosed in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

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

Yours very truly,

Bryan Boles, CPA, CA, MBA
Director of Corporate Services/Treasurer

Charlotte Madden
City Clerk

Appendix C – Internal control letter

November 26, 2024

City of Port Colborne
66 Charlotte Street
Port Colborne, ON
L3K 3C8

Doane Grant Thornton LLP
222 Catharine Street, Suite B
PO Box 336
Port Colborne, ON
L3K 5W1
T +1 905 834 3651
F +1 905 834 5095

Dear Members of Management:

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

Our responsibilities

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

Identified deficiencies in internal control

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

Significant deficiencies

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

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

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

Financial Reporting

Journal entry controls

The Director of Corporate Services and the Manager, Financial Services have the ability to post journal entries into the financial reporting application. Duties of senior financial reporting personnel should not include the ability to make journal entries as it is important to have an appropriate level of review and authorization over journal entries. Staff members who have responsibility for authorization and approval of journal entries should not have the ability to post entries into the system.

Management response

Given the size of the City's Finance department it is not unreasonable for management to have the ability to create journal entries in the event that staff are not available. Management agrees that staff, regardless of position, should not have the ability to both create and approve their own entries. A working group consisting of the Director, Corporate Services, the Manager, Financial Services, the Supervisor, Financial Reporting, and the Manager, Information Technology Services, has been formed and has met to review both system access rights and journal entry approvals. This group meets on a trimesterly basis. This mitigating control was in place for all of 2023.

Management responses

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

* * *

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

Yours sincerely,

Grant Thornton LLP



James D. Brennan, CPA, CA
Principal

Appendix D – PSAS

Accounting developments

Public Sector Accounting Standards	Effective date
<p data-bbox="296 634 747 659">Section PS 3160 <i>Public Private Partnerships</i></p> <p data-bbox="296 670 1444 813">New Section PS 3160 <i>Public Private Partnerships</i> establishes standards on how to account for public private partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The main features of the new Section are:</p> <ul data-bbox="296 824 1444 1019" style="list-style-type: none"><li data-bbox="296 824 1444 873">• The infrastructure is recognized as an asset when the public sector entity acquires control of the infrastructure. A liability is also recognized when the public sector entity recognizes an asset<li data-bbox="296 873 1444 898">• The infrastructure asset and corresponding liability are initially measured at the cost of the infrastructure asset<li data-bbox="296 898 1444 946">• Subsequent measurement of the infrastructure asset is based on the asset cost amortized in a rational and systematic manner over the useful life of the asset<li data-bbox="296 946 1444 1019">• Subsequent measurement of the financial liability is at amortized cost using the effective interest method. When all or a portion of the liability represents a performance obligation, revenue is recognized, and the liability reduced in accordance with the substance of the public private partnership agreement (as performance is achieved) <p data-bbox="296 1040 800 1065">Retrospective or prospective application is permitted.</p>	<p data-bbox="1478 670 1791 719">Fiscal years beginning on or after April 1, 2023.</p> <p data-bbox="1478 732 1749 756">Earlier adoption is permitted.</p>

Public Sector Accounting Standards**Effective date**

Section PS 1000 *Financial statement concepts*, Section 1201 *Financial Statement Presentation*, and PSG-8 *Purchased intangibles*

Fiscal years beginning on or after April 1, 2023.

Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequentially, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 *Financial Statement Presentation* can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 *Purchased intangibles*, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.

Earlier adoption is permitted.

The main features of PSG-8 include:

- A definition of purchased intangibles (which does not include those received through a government transfer, contribution or inter-entity transaction)
- Examples of items that are not purchased intangibles
- References to other guidance in the Handbook on intangibles
- Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles

Retrospective or prospective application is permitted.

Section PS 3400 *Revenues*

New Section PS 3400 *Revenue* establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:

Fiscal years beginning on or after April 1, 2023.

Earlier adoption is permitted.

- Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer
- Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer
- Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset

Appendix E – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date
<p>Issuance of CSQM 1 <i>Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements</i>, CSQM 2 <i>Engagement Quality Reviews</i> and revised CAS 220 <i>Quality Management for an Audit of Financial Statements</i></p> <p>Auditors must effectively manage audit quality, both at the firm level and the engagement level. The IAASB recognised a need to strengthen standards addressing quality control and the AASB implemented similar changes to those made at the international level. In January 2021, the AASB unanimously approved the suite of quality management standards.</p> <p>CSQM 1 introduces a new approach to “managing quality”. Quality management is intended to be proactive in nature and to be a continuous process. Implementing the new standard requires firms to analyse and enhance many of their internal processes to achieve effective quality management. This standard replaces the extant standard, CSQC 1 <i>Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements</i></p> <p>CSQM 2 deals specifically with the topic of engagement quality reviews (EQRs), which are performed by firms to obtain an objective evaluation of the significant judgments made by the engagement team and the conclusions reached. The standards setters recognized the importance of EQRs and noted that many stakeholders (including oversight bodies) were concerned that the requirements of CSQM 1 with respect to EQRs were not sufficiently robust. As a result, CSQM 2 was issued. CSQM 1 deals with the topic of when an EQR should be performed, while CSQM 2 covers the appointment and eligibility considerations related to the person performing the EQR and the performance and documentation requirements.</p> <p>CAS 220 was revised to clarify and strengthen the key elements of quality management at the engagement level by:</p> <ul style="list-style-type: none">• emphasizing that the engagement partner is responsible for managing and achieving quality at the engagement level• clarifying the engagement partner’s responsibilities, and acknowledging the engagement partner can assign certain tasks/procedures to members of the engagement team who are appropriately skilled or suitably experienced in managing and achieving quality• modernizing the standard for the evolving environment	<p>CSQM 1 is effective for audits or reviews of financial statements or other assurance engagements as of December 15, 2022 and related services engagements as of December 15, 2023.</p> <p>CSQM 2 is effective for audits or reviews of financial statements with periods beginning on or after December 15, 2022, other assurance engagements beginning on or after December 15, 2022 and related services engagements beginning on or after December 15, 2023.</p> <p>CAS 220 is effective for audits of financial statements for periods beginning on or after December 15, 2022.</p>
<p>Revisions to CAS 600 <i>Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)</i></p> <p>Many audits today are of group financial statements, also known as group audits, and these types of engagements can be very challenging. In April 2020, the International Auditing and Assurance Standards Board (IAASB) issued an Exposure Draft proposing changes to ISA 600 and related ISAs with the goals of strengthening the auditor’s approach to planning and performing group audits and clarifying the interaction of ISA 600 with other ISAs and issued the final standard in 2022. The AASB issued the equivalent Canadian standard, which included the same revisions as the ISA with no Canada-specific amendments. The changes made to the standard were designed to:</p> <ul style="list-style-type: none">• Clarify the scope and applicability of the standard• Emphasise the importance of exercising professional skepticism throughout the group audit• Clarify and reinforce that all CASs need to be applied in a group audit situation	<p>Periods beginning on or after December 15, 2023.</p>

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date
<ul style="list-style-type: none"> • Focus the group engagement team’s attention on identifying and assessing the risks of material misstatement of the group financial statements and emphasise the importance of designing procedures to respond to those risks • Reinforce the need for robust communication between the group engagement team and component auditors <p>Include new guidance and considerations relating to testing common controls, addressing access restrictions, establishing materiality and documenting group audits.</p>	
Canadian Exposure Drafts issued by the AASB	Effective date
<p>Potential revisions to CAS 570 <i>Going Concern</i></p> <p>Auditors are required to obtain sufficient appropriate audit evidence on the appropriateness of management’s use of the going concern basis of accounting and conclude on whether a material uncertainty exists in relation to going concern. Financial statement users have raised questions about how much auditors should be able to detect from their audit procedures in this area, and what is communicated to users about the entity’s ability to continue as a going concern. This led the IAASB to initiate a project to revise the standard. In April 2023, the IAASB issued its Exposure Draft and the AASB has issued a corresponding Exposure Draft. The Exposure Draft proposes several key changes, which include:</p> <ul style="list-style-type: none"> • Defining material uncertainty related to going concern • Enhancing the risk identification and assessment requirements so they are consistent with those set out in CAS 315 (Revised) <i>Identifying and Assessing the Risks of Material Misstatement</i> • Enhancing the auditor’s evaluation of management’s going concern assessment, including requirements to support the auditor’s application of professional skepticism • Adding a requirement for the auditor to request management to extend its going concern assessment of the entity to cover at least 12 months from the date of approval of the financial statements if management has not already done so • Enhancing the auditor’s consideration of information related to management’s going concern assessment that becomes available to the auditor after the date of the auditor’s report but before the date the financial statements are issued <p>Adding requirements to enhance communications about going concern in the auditor’s report.</p>	<p>The comment period for the Exposure Draft ended on July 31, 2023. It is expected that the effective date for the revised standard will be for periods beginning in 2026, but the exact effective date will depend on when the standard is approved.</p>
<p>Proposed Canadian Standard on Sustainability Assurance (CSSA) 5000, <i>General Requirements for Sustainability Assurance Engagements</i></p> <p>In September 2022, the IAASB approved a project proposal to develop a new overarching standard for sustainability assurance engagements. In January 2023, the AASB approved a project proposal to concurrently adopt this international standard with any potential additional Canadian amendments, as a first of its kind Canadian Standard on Sustainability Assurance (CSSA).</p> <p>CSSA 5000 will not be a financial statement audit standard, but rather will serve as a comprehensive, standalone standard suitable for sustainability assurance engagements. It will apply to sustainability information reported across any appropriate sustainability topic, prepared according to any suitable framework, including the recently released IFRS Sustainability Disclosure Standards S1 and S2. The proposed standard is profession agnostic, supporting its use by both professional accountant and non-accountant assurance practitioners who meet the relevant ethical and quality management requirements, and will apply to both limited and reasonable assurance engagements.</p>	<p>The comment period for the Exposure Draft ended on November 6, 2023. It is expected that the effective date will be for periods beginning in 2026, but the exact effective date will depend on when the standard is approved.</p>



November 18, 2024

Mr. Bryan Boles, CPA, CA, MBA
Director of Corporate Services
City of Port Colborne
 66 Charlotte Street
 Port Colborne, ON
 L2V 3C8

Doane Grant Thornton LLP
 Suite B
 222 Catharine Street, PO Box 336
 Port Colborne, ON
 L3K 5W1
 T +1 905 834 3651
 F +1 905 834 5095

Dear Mr. Boles:

We would like to thank the City of Port Colborne (City) for the opportunity to provide quoted fees as your external auditors. Doane Grant Thornton LLP values the relationship we have with the City and look forward to continuing as your auditor.

The public accounting profession has experienced an unprecedented increase in staff costs due to the significant increase in the cost of living and the current job market environment. In Niagara financial services salaries have escalated to near Toronto levels. As a result, the firm has implemented minimum fees for all audits. The following are our fee quotes for the 2024 and 2025 fiscal years for the audits of the City, its Trusts, Library, Niagara's South Coast Tourism Association and Business Improvement Areas. These fees include a significant discount from our regular hourly rates of approximately 30%.

Report	2024 Fees	2025 Fees
Audit of the City of Port Colborne consolidated financial statements	\$ 55,000	\$ 56,650
Preparation of the consolidated financial statements	4,500	4,625
Audit of the City of Port Colborne Trust Funds financial statements	3,500	3,600
Preparation of the Trust Funds financial statements	800	825
Audit of the Port Colborne Public Library Board financial statements	8,500	8,750
Preparation of the Library financial statements	1,300	1,350
Audit of the Niagara's South Coast Tourism Association financial statements	5,400	5,575
Preparation of the NSCTA financial statements	600	625
Audit and preparation of the Port Colborne Downtown Development Board financial statements	4,900	5,050
Audit and preparation of the Port Colborne Main Street BIA financial statements	3,800	3,900
Total annual fees	\$ 88,300	\$ 90,950

**All fees are excluding disbursements and HST*

These fees do not include audit procedures required for the conversion to the new accounting system. System conversion work will be billed at our standard hourly rates.

The above fees are based upon the assumption that there will be no material change in the scope of our assignment or in the nature of transactions entered into by the City, Library, Tourism Association and BIAs and upon receiving agreed upon assistance from staff. Our fee is also based on the understanding that the responsibilities of the external auditors will be limited to the audit and the preparation of the financial statements. The audit work will not generally include accounting, preparation of supporting working papers or schedules, or any other non-audit task.

In choosing Doane Grant Thornton LLP, you are partnering with a firm that considers the City of Port Colborne a very important client. We have the experience, commitment, and record of performance to deliver value added audit services, and look forward to another three years as your auditor and preferred advisor.

If you have any questions, please contact us.

Yours sincerely,

Doane Grant Thornton LLP

A handwritten signature in black ink, appearing to read "James Brennan". The signature is written in a cursive style with a large initial "J" and "B".

James D. Brennan, CPA, CA
Principal



November 15, 2024

The Right Honourable Justin Trudeau
Prime Minister of Canada
Office of the Prime Minister
80 Wellington Street
Ottawa, ON K1A 0A2
justin.trudeau@parl.gc.ca

SENT BY EMAIL ONLY

Re. 14.2 City of Thorold Council Resolution – City Council Statement respecting Flag Desecration

Please be advised that the Council of the Corporation of the City of Thorold, at its meeting held on November 12, 2024, considered the aforementioned topic and the following resolution was passed:

WHEREAS the Canadian flag is a symbol of the nation's unity, history, and values, representing the sacrifices and contributions made by Canadians across generations;

WHEREAS the Canadian flag stands as a symbol of national pride, democracy, freedom, and the rights and responsibilities of Canadian citizens;

WHEREAS the desecration of the Canadian flag is an act that disrespects the ideals and principles upon which Canada was built, undermining national cohesion and respect for the country's institutions;

WHEREAS acts of flag desecration can cause significant emotional harm to Canadians, particularly veterans, and others for whom the flag represents personal or collective sacrifice, dignity, and identity; and

WHEREAS criminalizing the desecration of the Canadian flag would serve as a means of protecting national symbols from acts that seek to degrade their meaning while still respecting the constitutional rights of citizens to protest peacefully and express diverse views;

NOW THEREFORE BE IT RESOLVED THAT the Corporation of the City of Thorold enacts as follows:

1. That Council for the City of Thorold **SUPPORTS** the amendment to the *Criminal Code* R.S.C., 1985, c. C-46, for the purpose of criminalizing the act of desecrating the Canadian Flag; and

2. That this resolution **BE CIRCULATED** to the Office of the Prime Minister of Canada, Justin Trudeau, and the Office of Member of Parliament for Niagara Centre, Vance Badawey, the Regional Municipality of Niagara, and lower-tier municipalities within the Region of Niagara.

As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Thank you,



Nicholas Debono
City Clerk, City of Thorold

cc. Vance Badawey, Member of Parliament, Niagara Centre
Niagara Region
Local Area Municipalities



City of Thorold
P.O. Box 1044, 3540 Schmon Parkway,
Thorold, Ontario L2V 4A7

Tel: 905-227-6613
Page 193 of 283



November 12, 2024

Resolution No. 333/2024

**THE CORPORATION OF THE TOWNSHIP OF MCGARRY
P.O. BOX 99,
VIRGINIATOWN, ON. P0K 1X0**

MOVED BY *Debbie Fox*

SECONDED BY *Francine Plante*

Whereas municipalities face growing infrastructure needs, including roads, bridges, public transit, water systems, and other critical services, which are essential to community well-being and economic development; and

Whereas the current sources of municipal revenue, including property taxes and user fees, are insufficient to meet these increasing demands for infrastructure investment; and

Whereas the Province of Ontario currently collects the Land Transfer Tax (LTT) on property transactions in municipalities across the province, generating significant revenue that is not directly shared with municipalities; and;

Whereas the Federal Government collects the Goods and Services Tax (GST) on property transactions, a portion of which could be directed to municipalities to address local infrastructure needs; and

Whereas redistributing a portion of the Provincial Land Transfer Tax and GST to municipalities would provide a predictable and sustainable source of funding for local infrastructure projects without creating a new tax burden on residents or homebuyers; and

Whereas a redistribution of a portion of the existing Land Transfer Tax and GST would allow municipalities to better plan and invest in long-term infrastructure initiatives, supporting local economic growth and improving the quality of life for residents;

1. **Now Therefore Be It Hereby Resolved That** The Council of the Corporation of the Township of McGarry formally requests the Provincial Government to consider redistributing a portion of the Land Transfer Tax collected on property transactions to municipalities; and
2. **Be It Further Resolved That** The Council of the Corporation of the Township of McGarry calls on the Federal Government to allocate a percentage of the GST collected on property sales to municipalities; and
3. **Be It Further Resolved That** this redistribution of the Land Transfer Tax and GST should be structured to provide predictable and sustainable funding to municipalities, allowing for better long-term planning and investment in infrastructure projects that benefit local communities, thus ensuring that local governments receive their fair share of the revenue to address critical infrastructure needs; and



The Corporation of the Township of Terrace Bay

P.O. Box 40, 1 Selkirk Avenue, Terrace Bay, ON, P0T 2W0
Phone: (807) 825-3315 **Fax:** (807) 825-9576

November 19, 2024

Minister of Health Sylvia Jones
sylvia.jones@ontario.ca

Dear Minister Jones,

At the Township of Terrace Bay Regular Council Meeting held on Monday September 16, 2024, the following resolution was put forth by Councillor Chris Dube and was passed.

Re: Ambulance Shortages and Healthcare System Issues

Resolution 266-2024

Moved by: Councillor Johnson

Seconded by: Councillor Dube

WHEREAS, the Council of the Corporation of the Township of Terrace Bay is gravely concerned about the ongoing shortages and staffing challenges facing Superior North EMS (SNEMS);

WHEREAS, the provincial funding for ambulance services, currently at 50%, along with the city's 50% contribution, has been falling short, leading to financial strain on municipalities and regional partners, including the City of Thunder Bay;

WHEREAS, the rolling shortages of paramedics and EMS personnel in the region present a significant risk to public safety and healthcare services in northern communities, which are disproportionately affected by the province-wide shortage of paramedics;

WHEREAS, recruitment and retention issues, including insufficient wages and benefits, lack of mental health supports, frequent exposure to traumatic experiences, and inadequate recovery time between work periods, are causing high turnover rates and burnout among EMS workers;

THEREFORE, BE IT RESOLVED THAT, the Honorable Sylvia Jones, Minister of Health, be requested to take immediate action to address the funding shortfalls and structural challenges in the delivery of EMS services in northern communities, including:

1. Increasing provincial funding to support EMS services and reduce the financial burden on municipalities;
2. Implementing incentives such as "learn and stay" grants to encourage paramedics to live and work in northern Ontario;
3. Enhancing support systems for EMS workers, including improved wages, benefits, and mental health resources.



The Corporation of the Township of Terrace Bay

P.O. Box 40, 1 Selkirk Avenue, Terrace Bay, ON, P0T 2W0
Phone: (807) 825-3315 Fax: (807) 825-9576

AND THAT, this resolution be forwarded to Minister Sylvia Jones, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities.

Sincerely,

J. Hall
Chief Administrative Officer/Clerk

CC:
AMO
All Ontario Municipalities



Hon. Paul Calandra
Minister of Environment,
Conversation and Parks
VIA EMAIL:
Paul.Calandra@pc.ola.org

Hon. Doug Ford
Premier of Ontario
VIA EMAIL:
premier@ontario.ca

Township of Puslinch
7404 Wellington Road 34
Puslinch, ON N0B 2J0
www.puslinch.ca

November 7, 2024

Hon. Rob Flack
Minister of Agriculture,
Food, and Agribusiness
VIA EMAIL:
minister.omafra@ontario.ca

Hon. Matthew Rae, MPP
VIA EMAIL:
Matthew.Rae@pc.ola.org

Hon. Ted Arnott, MPP
VIA EMAIL:
ted.arnottco@pc.ola.org

Barclay Nap
Wellington Federation of
Agriculture
VIA EMAIL:
napbarclay@gmail.com

RE: Motion for the Protection of Agricultural Lands and Sustainable Development in Relation to Provincial Projects and Excess Soil Management Practices

Please be advised that Township of Puslinch Council, at its meeting held on October 23, 2024 considered the aforementioned topic and subsequent to discussion, the following was resolved:

Resolution No. 2024-378: Moved by Councillor Hurst and
Seconded by Councillor Sepulis

Whereas the provincial government is undertaking:

- a) significant road and underground projects over the next ten years which will generate significant excess soil to be managed and disposed; and
- b) studies of underground projects that if implemented will also generate significant excess soil: and



Whereas landfill sites across Ontario are already near capacity, necessitating amendments to legislation to allow certain quality soil to be disposed at excess soil reuse sites instead of being disposed of in landfills effective January 1, 2025; and

Whereas the Ministry of the Environment, Conservation and Parks (MECP) is currently under resourced and lacks the capacity to effectively manage the additional enforcement and oversight required for the relocation of excess soil; and

Whereas the responsibility to enforce and oversee excess soil regulations is being downloaded onto municipalities, which have limited enforcement capabilities and face the risk of significant costs being passed on to local taxpayers; and

Whereas contamination of existing soil and groundwater is a significant concern, particularly in rural municipalities with valuable agricultural lands and reliance on groundwater for its residents; and

Whereas agricultural lands must be prioritized equally with housing needs, roads and underground infrastructure; failure to adequately protect these lands could exacerbate the ongoing food crisis in Ontario; and

Whereas Ontario is not alone in navigating the challenges of sustainable development, and the United Nations provides guidance through its Sustainable Development Report, which includes goals focused on economic growth, infrastructure, sustainable communities, hunger, clean water and sanitation, climate action, and life on land; and

Whereas it is critical that governments consider the comprehensive impacts on all of these areas when conducting feasibility studies and implementing projects which generate excess soil; and

Whereas neglecting to account for the broader implications of projects may lead to negative outcomes;

Therefore Be It Resolved that the Council of the Township of Puslinch calls on the provincial government to:



1. Prioritize the protection of agricultural lands in the management of excess soil from roads and underground projects and in the planning and feasibility studies related to such projects.
2. Ensure that adequate resources are allocated to the MECP to support effective enforcement and oversight of excess soil regulations.
3. Collaborate with municipalities to provide necessary support and funding for enforcement activities related to excess soil management, minimizing financial burdens on local taxpayers.
4. Conduct a comprehensive impact assessment that considers all aspects of sustainable development, in alignment with the United Nations Sustainable Development Report, before proceeding with the traffic tunnel project and any further amendments to excess soil legislation; and

That the Township of Puslinch Council direct staff to send a copy of this resolution to the Minister of the Environment, Conservation and Parks; the Premier of Ontario; all Ontario municipalities; MPP Arnott; MPP Rae; the Wellington Federation of Agriculture; and OMAFRA requesting support for the protection of agricultural lands and sustainable development practices in Ontario.

CARRIED

As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Sincerely,

Justine Brotherston
Municipal Clerk

CC: All Ontario Municipalities



November 18, 2024
SENT ELECTRONICALLY

3350 Merrittville Hwy. Unit 9
Thorold Ontario L2V 4Y6
905.788.3135 | info@npca.ca | npca.ca

City of Hamilton
Haldimand County
Regional Municipality of Niagara
Local Area Municipalities

RE: Board of Directors' 2025 Meeting Schedule

At the Board of Directors meeting held on November 15, 2024, the following resolution was passed:

Resolution No. FA-121-2024

Moved by: Michelle Seaborn
Seconded by: Donna Cridland

THAT Report No. FA-56-24 RE: Board of Directors' 2025 Meeting Schedule **BE RECEIVED**;

AND THAT Appendix 1 to Report No. FA-56-24 RE: Board of Directors' 2024 Meeting Schedule **BE APPROVED**;

AND THAT the meeting schedule **BE PUBLISHED** on NPCA's website for public information;

AND FURTHER THAT the meeting schedule **BE CIRCULATED** to participating and local area municipalities.

Full Authority Meetings are to commence at 10:00am on their scheduled date. A copy of the approved 2025 Meeting Schedule is enclosed for your reference.

Sincerely,

Melanie Davis
Manager, Office of the CAO & Board
Niagara Peninsula Conservation Authority

NPCA Board of Directors' Meeting Calendar 2025

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
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30	31					

April						
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27	28	29	30			

May						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		




August						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



September						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	7
7	8	9	10	11	12	14
14	15	16	17	18	19	21
21	22	23	24	25	26	28
28	29	30	31			

-  Full Authority Board Meeting
-  Public Advisory Committee
-  Statutory Holiday / Office Closure

-  Governance Committee, following Full Authority
-  Finance Committee

Full Authority Board Meetings,

10:00am start, Hybrid Meetings

Friday, February 21 – **Annual General Meeting**

Friday, March 21

Friday, April 25

Friday, May 23

Friday, June 27

Friday, July 25

Friday, September 19

Friday, October 24

Friday, November 21

Friday, December 12 *(if required)

Note: there will be a Source Protection Authority Board meeting scheduled for February 21, 2025 to coincide with the Full Authority Board meeting.

Committees of the Board

Finance Committee Meetings

10:00am start, Hybrid Meetings

Wednesday, April 16

Wednesday, July 16

Wednesday, September 17

Governance Committee Meetings

Immediately following the Full Authority Board, Hybrid Meetings

Friday, March 21

Friday, June 27

Friday, November 21

Public Advisory Committee Meetings

5:00pm start, Hybrid Meetings

Tuesday, February 11

Tuesday, May 13

Tuesday, August 12 *(if required)

Tuesday, November 25



Subject: East Side Employment Lands Update – Engineering and Subject Matter Expert services

To: Council

From: Public Works Department

Report Number: 2024-221

Meeting Date: November 26, 2024

Recommendation:

That Public Works Department Report 2024-221 be received;

That Council support staff to make an application to the Ministry of the Environment, Conservation and Parks to amend the City's Water and Wastewater licensing to accommodate the proposed alterations and additions to the City's Water and Wastewater systems for the development of the East Side Employment Lands;

That funding for engineering and subject matter expert services to complete the full build-out of the East Side Employment Lands for the estimated amount of \$3,100,000 be approved; and

That the Director of Public Works and Director of Corporate Services/Treasurer be authorized to execute contracts and related documents as required to directly appoint Associated Engineering to carry out the remaining detail design and engineering services to complete the full build out of the East Side Employment Lands and connect to the Asahi Kasei Development.

Purpose:

The purpose of this report is to update Council on the progress of works related to the East Side Employment Lands (ESEL) and to seek approval and support for securing the necessary funding to complete the engineering and detailed design for the full build-out of the area. This includes land acquisition, legal services, the use of subject matter experts as required, and the retaining of Associated Engineering to complete the detailed design for additional water, wastewater, and roadway infrastructure.

While the current detailed design work in progress focusses on critical infrastructure needed to support the new battery separator plant, the additional scope of work will

encompass the remaining infrastructure required for the full development of the ESEL. This includes the detail design of a new road connecting Highway 140 to Progress Drive, linking Progress Drive North and South, along with new watermains, wastewater mains, a pump station and forcemains, roadways, and associated subconsultant services for underground utility and geotechnical studies.

Additionally, given the significant water and wastewater demands anticipated from future development on the east side of the canal, the City's existing Water and Wastewater licensing requires amendments. Staff are requesting Council's support to make an application to the Ministry of the Environment, Conservation and Parks (MECP) for the required amendments to accommodate future demands.

Background:

The ESEL's are located at the north end of Port Colborne, east of the Welland Canal, north of Second Concession Road, south of Third Concession Road, and west of Highway 140. These lands are not serviced, permit industrial use, and form part of Niagara Region's Niagara Gateway Economic Zone and Centre.

In 2018, a Municipal Class Environmental Assessment (MCEA) was completed to determine the site servicing for the ESEL to allow for future industrial park development. The MCEA identified that to support future development, the ESEL will require roadway upgrades to meet industrial standards, a new trunk watermain to connect to existing municipal and regional services in the area of Second Concession Road and Highway 140, a new wastewater main along Ramey Road and Third Concession Road, as well as a new wastewater pump station and forcemain. Due to the costs involved and lack of interest in development at the time, the implementation of the project was put on hold.

More recently, there has been a significant increase in the number of inquiries from site selectors, investors, and developers interested in serviced industrial land. This strong demand is consistent throughout Niagara and the province with industrial development being one of the best performing asset classes in real estate investment. As supply is not meeting demand. This has been exemplified by the recent announcement of the Asahi Kasei battery separator plant, which has already started construction north of the City's Employment Lands.

In February 2024, through the approval of Staff Report 2024-47 and in line with the City's procurement policy, staff retained AE to carry out the detailed design work for the watermain servicing of the ESEL, a key component required to bring the Asahi Kasei development online. Staff were given approval to utilize \$550,000 from the Ministry of Economic Development, Job Creation, and Trade's (MEDJCT) Southwestern Ontario Development Fund (SWODF) to fund the approved project. AE was also retained by the Niagara Region to complete the detailed design for the tunnel crossing project, slated for construction by Q3 of 2027. Additionally, private developers have retained AE to

design the infrastructure needed to service the new Asahi Kasei battery separator plant, including new roadways, a wastewater pump station, a forcemain, watermain, and a new gravity wastewater main.

In May 2024, through the approval of Staff Report 2024-105, "Status Update: East Side Employment Lands Design," at the May 14, 2024 Council meeting, staff were given approval to utilize \$950,000 from the SWODF to fund the continuation of the detailed design of the ESEL infrastructure servicing project.

To date, a total of \$1,500,000 dollars has been approved and allocated to support the engineering and detail design of the ESEL servicing. All works approved to date have been funded by the SWODF.

Discussion:

The servicing of the ESEL is one part of a broader set of infrastructure projects and upgrades necessary to support future development and growth on City of Port Colborne lands located on the east side of the canal. All of the following projects summarized are interconnected through the City, Region, and private developers to support the growth. Area sketches showing the proposed locations of the work are also attached in Appendix A.

City of Port Colborne Projects (ESEL Servicing and Buildout)

Phase 1: Asahi Kasei Servicing

The servicing within the ESEL is essential for bringing the Asahi Kasei development online. This includes the watermain, with the wastewater main being installed concurrently to reduce costs, although the wastewater system will not be operational until Phase 2 is completed. AE was retained in February 2024 to complete the detail design of the watermain, with the initial understanding that Asahi Kasei only required expedited water services. However, the scope has since expanded to include wastewater servicing as well. Therefore, staff recommend that the additional wastewater-related work be incorporated into AE's deliverables.

Timeline: The initial design began in February 2024 and is currently at the 90% phase, with expected completion by the end of 2024. Construction is scheduled to start in the spring of 2025 and be completed in early 2026.

Estimated construction cost: \$37,300,000.

Phase 2: ESEL Wastewater Pump Station

The wastewater pump station is necessary to make the wastewater infrastructure constructed in Phase 1 operational. Since the design and construction timelines for the

pump station differ from those of Phase 1, it has been separated as a distinct project. Given that the linear infrastructure is closely tied to the pump station design, staff recommend that detail design works for Phase 2 be completed by AE.

Timeline: Design has commenced and is expected to be completed, with approvals, by Winter 2026. Construction will take place from Winter 2026 through Fall 2027.

Estimated construction cost: \$11,500,000.

Phase 3: ESEL Full Buildout

This project includes the extension of the watermain and wastewater services south along Progress Drive, including all surface works within the ESEL such as roads, curbs, and streetlights. It also includes the construction of a new road from Highway 140 into the ESEL, and the connection of Progress Drive North to Progress Drive South. Staff recommend adding this work to AE's contract, as they already possess the necessary background and can incorporate the expanded scope into a cohesive design, avoiding the need for a redesign if the work were tendered separately.

Timeline: Design will begin in 2025 and is expected to be completed by the end of the year. Construction is slated to start in 2026 and finish in 2027.

Estimated construction cost: \$17,500,000.

Niagara Region Projects

Project 1: East Side Pump Station Upgrades and Canal Crossing

Niagara Region has retained AE to complete the detail design of the required upgrades to the East Side Pumping Station, including the replacement of the forcemain (Corner of Welland Street and Killaly Street East).

The project also includes the detail design of a new tunnel crossing underneath the canal. This crossing will include servicing for both water and wastewater and includes a total of 5 mains within the crossing:

- New Regional 500mm forcemain to replace aging existing forcemain.
- New Regional 500mm watermain to create redundancy of supply to East Side and supply to ESEL
- New City 400mm forcemain to service ESEL
- New City 300mm forcemain to service projected residential development
- New City 300mm spare forcemain to service projected long-term growth on East Side

An important benefit of the canal crossing is that, it provides a backup for servicing the east side of the city, noting there is only one other crossing that is aging.

Timeline: 75% detailed design plans have been submitted for review. Detail design is scheduled for completion by the end of 2024. Construction is anticipated to begin in summer 2025 and be completed and in service by Fall 2027.

Estimated construction cost: The City's portion of the estimated cost is \$24,000,000.

Project 2: Region Wastewater Treatment Plant

Niagara Region has retained AE to design upgrades required at the plant to accommodate future growth of pipe networks in the influent channel of the wastewater treatment plant. This includes all forcemains from the canal crossing and interconnections with existing forcemains from the rest of the City's wastewater infrastructure.

Timeline: The detail design for this project began in early 2024 and currently is ready for tender phase by the Niagara Region. The completion of this project is interconnected with the canal crossing design and is scheduled to be completed in 2025.

Private Development Servicing

Elite Homes Residential Development

The East Side wastewater network is unable to accommodate the future Elite Homes development. As a result, the City is collaborating with the Region and developer to accommodate the necessary infrastructure, including the construction of a forcemain within the servicing tunnel crossing and along Second Concession. Since the alignment of the forcemain is within the proposed construction corridor, pre-installing the forcemain pipe now will save both time and costs while minimizing future disruptions. This additional work has been incorporated into AE's scope of responsibilities.

Timeline: Work to be completed as part of City Phase 1 works, and Region Project 2.

Costing: Estimated cost is \$12,000,000 (this is captured within the \$24,000,000 City portion of the tunnel crossing project).

Industrial Development Servicing to accommodate lands north of ESEL

The northern limit of the ESEL servicing plan is along Third Concession Road. Additional infrastructure is required to extend servicing to a location approximately 750 meters north of Forks Road to the Asahi Kasei property. The private developer has retained AE to complete the detailed design of this additional infrastructure, which includes new watermains, wastewater mains, roads, and the installation of a sewer pumping station needed to service both the Asahi Kasei battery separator plant and the remaining industrial lands in the area.

Timeline: Detail design began in September 2024 and is anticipated to be completed in 2025. Construction is scheduled to begin in 2025 and be completed by 2027.

Summary

Since the start of ongoing meetings with the City, Niagara Region, and potential developers, staff from the City of Port Colborne, Niagara Region, and AE have adopted a collaborative, one-team program approach to address all aspects of the ESEL servicing design and tunnel crossing.

The City, Region, and AE have been working collaboratively alongside private sector investors to address immediate infrastructure servicing needs, while also planning for future industrial and residential growth.

Given the demand for serviced industrial land, and the opportunities presented on lands located on the east side of the canal in Port Colborne, City staff recommend that we proceed with remaining engineering and design works required for the components and phases listed to complete the full build-out and support future growth and development.

Since the initial phase began in early 2024, significant progress has been made to date. AE has submitted 75% detail design plans of the tunnel crossing project for review, and 90% detailed design plans for the City's watermain project. Staff anticipate detailed design will be completed for both projects in January 2025 with construction anticipated to begin in the spring of 2025.

The remaining phases and related projects are key components required to support the new battery separator plant along with ESEL lands as well as future residential growth on the east side of the canal.

The total estimated cost for engineering and subject matter expert fees is \$4,600,000 while the total estimated construction value for the City's infrastructure for the full-build-out based on preliminary conceptual class D estimates is \$85,700,000.

City staff are collaborating with all levels of government to explore grant and funding opportunities that could help offset project costs. Additionally, staff are investigating the creation of a separate water district to isolate costs, ensuring that city water and wastewater users are not impacted by the construction.

City staff and Asahi Kasei have indicated to the Niagara Region that the pumping stations noted in this report should be assumed by the Niagara Region once constructed. This would be consistent with the current water and wastewater system relationship, noting the Niagara Region runs the other pumping stations in the City.

Subject to approval, City and AE staff will proceed to complete the remaining detail design work required for the full build-out of ESEL while ensuring the proposed phasing plan and timelines support the new battery separator plant being constructed by Asahi Kasei.

Internal Consultations:

The servicing and redevelopment of the ESEL have involved close collaboration across multiple departments, including Corporate Services, Economic Development, Planning, Building, Finance, Public Works, and the Office of the Mayor and CAO. Ongoing coordination among these departments has been essential to the planning and development of the ESEL projects.

Financial Implications:

The total estimated costs for engineering and subject matter expert fees to move to shovel ready is estimated at \$4,600,000. To date, all engineering fees for the projects are being funded through the SWODF, which offers a maximum funding amount of \$1,500,000. The additional \$3,100,000 is recommended to be internally financed by reserves until the final project funding model is complete. As noted, discussions are ongoing with all levels of government. The funding model will consist of grants, debt and potentially a separate water district to isolate costs ensuring that city water and wastewater users are not impacted by the construction.

An application has been submitted to the province's HEWSF Housing Enabling Water Systems Fund (HEWSF) and staff are working on an application to the Canada Housing Infrastructure Fund to assist with the portion of the tunnel crossing that will support residential development.

The pricing received from AE aligns with the rates submitted during the original open competition RFP, which was awarded in February of this year. The unit rates for personnel have remained consistent, with the exception of expected inflation adjustments for work scheduled in 2026 and 2027.

The following is a breakdown of the City's portion for estimated Engineering Service and Subject Matter Expert fees including anticipated timelines:

Project	2024	2025	2026	2027	Total
Phase 1 Water/Wastewater Design/CA/Inspection	\$500,000	\$450,000			\$950,000
Phase 2 Wastewater Pump Station Design/CA/Inspection	\$100,000	\$750,000	\$700,000		\$1,550,000

Phase 3 Full Build Out (Water/Wastewater/Roads) Design/CA/Inspection		\$600,000	\$600,000	\$400,000	\$1,600,000
Contingency and Other Subject Matter Experts	\$100,000	\$200,000	\$150,000	\$50,000	\$500,000
Total:	\$700,000	\$2,000,000	\$1,450,000	\$450,000	\$4,600,000

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Environment and Climate Change
- Welcoming, Livable, Healthy Community
- Economic Prosperity
- Increased Housing Options
- Sustainable and Resilient Infrastructure

Conclusion:

The development of the ESEL represents a critical investment in Port Colborne's industrial and economic future. Significant progress has been made with the detailed design work undertaken by AE. With further design work anticipated to conclude by the end of 2024 and construction to commence in early 2025 on components of the project, it is crucial to maintain the momentum to ensure the successful full build-out of the ESEL.

The phased approach, encompassing detailed design and construction timelines, has been developed to meet the immediate and future infrastructure needs of the ESEL. Retaining AE for the completion of the remaining engineering and design tasks is essential for achieving project milestones and fulfilling the commitments associated with having key infrastructure in place to support future industrial growth and to meet Asahi Kasei's timelines to be operational by September 2027. The outlined phases and cost estimates provide a clear path forward, ensuring that all technical, regulatory, and logistical aspects are addressed.

The collaborative efforts of the City, Niagara Region, and AE, alongside private sector investments, will drive the successful development of ESEL, aligning with the City's strategic objectives and fostering long-term economic growth and community benefit.

Appendices:

- a. East Side Employment Lands Phase 1, 2, and 3

Respectfully submitted,

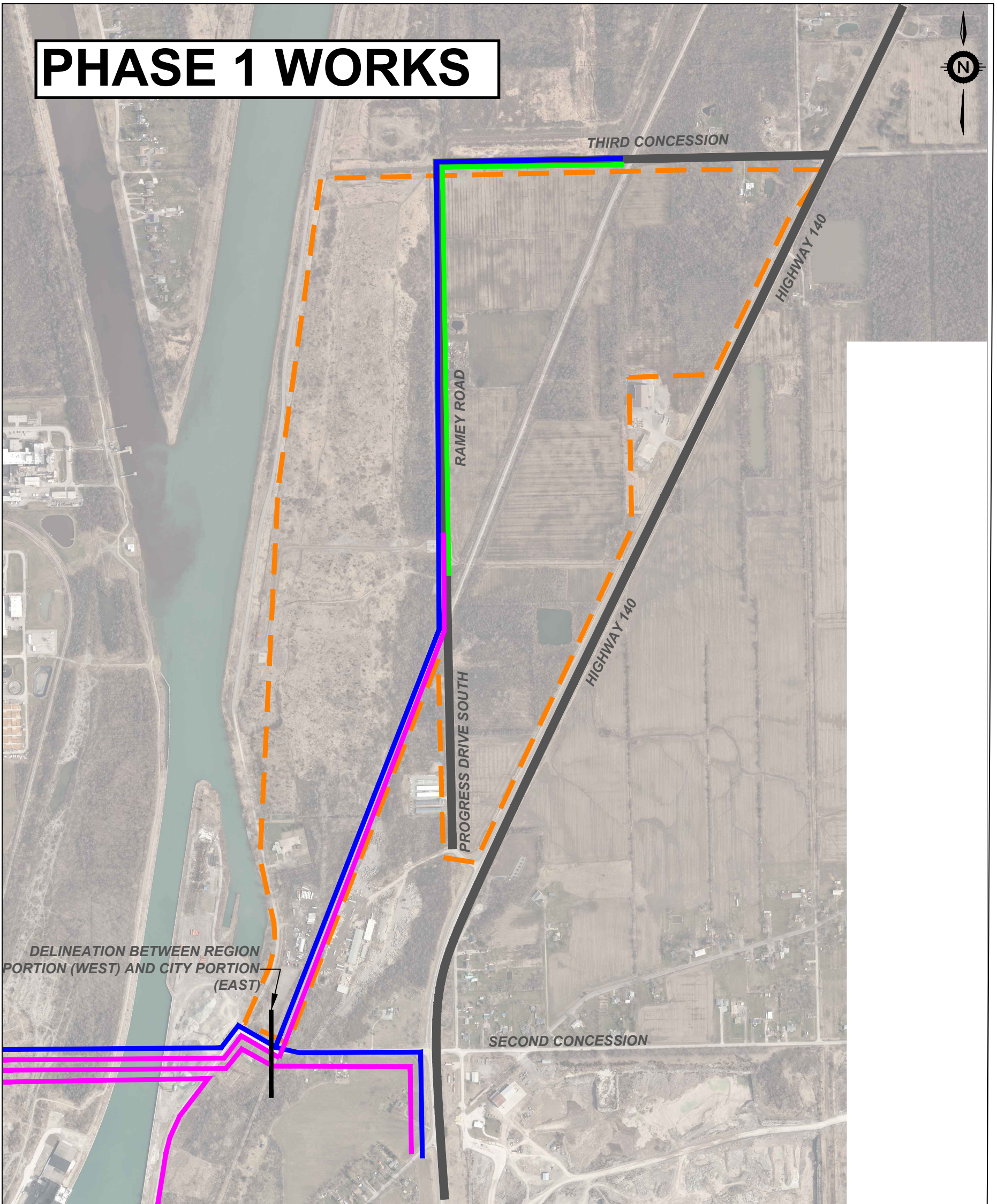
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Joe Colasurdo
Manager of Strategic Projects
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Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

PHASE 1 WORKS



- █ WATERMAIN ALIGNMENT
- █ SANITARY FORCEMAIN ALIGNMENT
- █ SANITARY SEWER ALIGNMENT

PHASE 1 WORKS INCLUDES:

1. WATERMAIN FROM HWY 140 TO 3rd CONCESSION
2. SANITARY FORCEMAIN FROM REGION CONNECTION TO PUMP STATION ON RAMEY ROAD
3. SANITARY SEWER FROM SOUTH LIMIT OF RAMEY ROAD TO 3rd CONCESSION

ALL PHASE 1 WORKS TO BE COMPLETED BETWEEN JANUARY 2025 AND FEBRUARY 2026



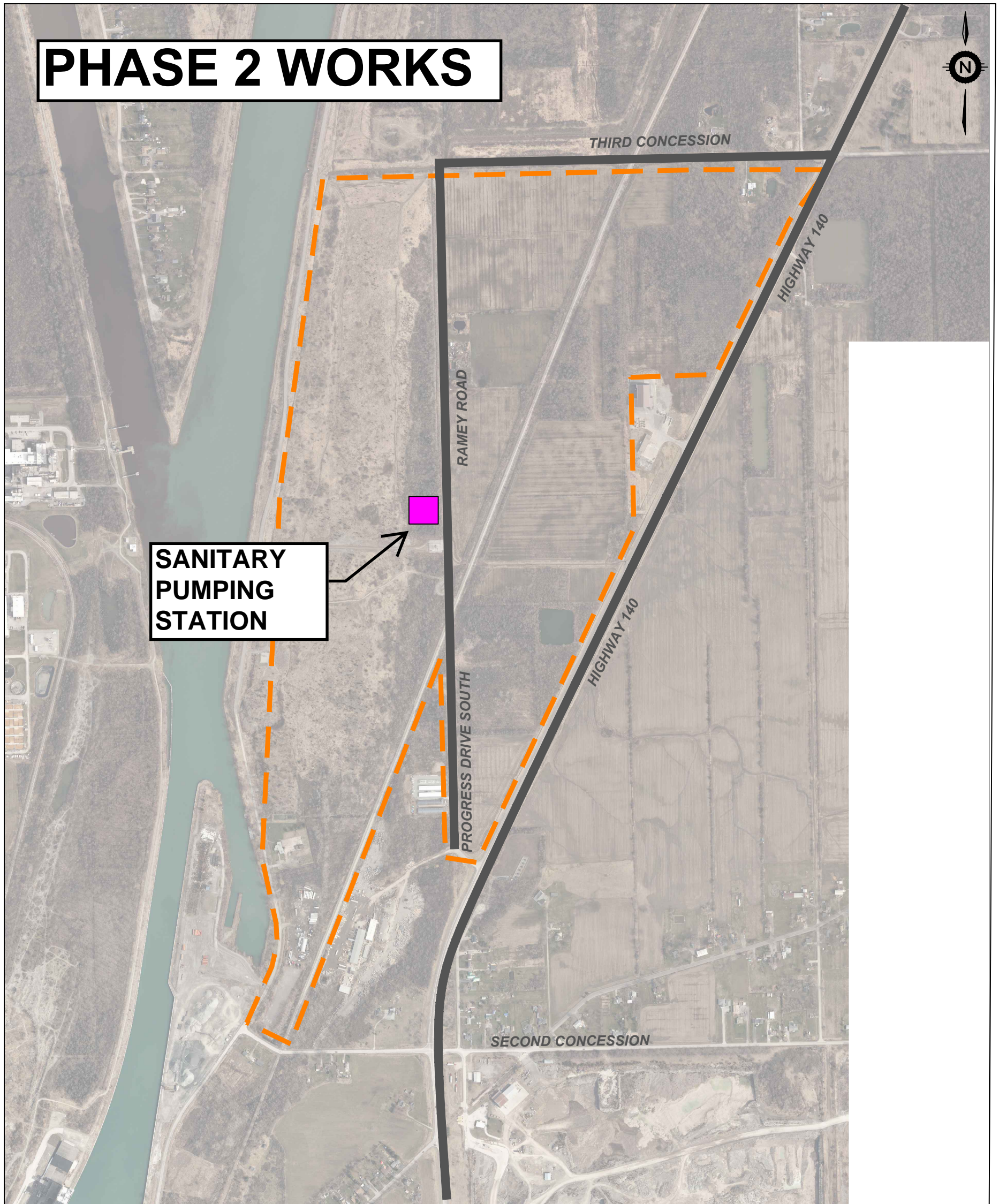
PORT COLBORNE

**THE CITY OF PORT COLBORNE
EAST SIDE EMPLOYMENT LANDS SERVICING**

PHASE 1
CONCEPTUAL PLAN VIEW
Page 213 of 283

DATE	2024-09-23
SCALE	NTS
REF. No.	
DWG No.	D-01

PHASE 2 WORKS



■ SANITARY PUMP STATION

PHASE 2 WORKS INCLUDES:
 1. SANITARY PUMP STATION

**SANITARY PUMP STATION TO BE CONSTRUCTED APPROX. BETWEEN
 OCTOBER 2026 TO MAY 2027**



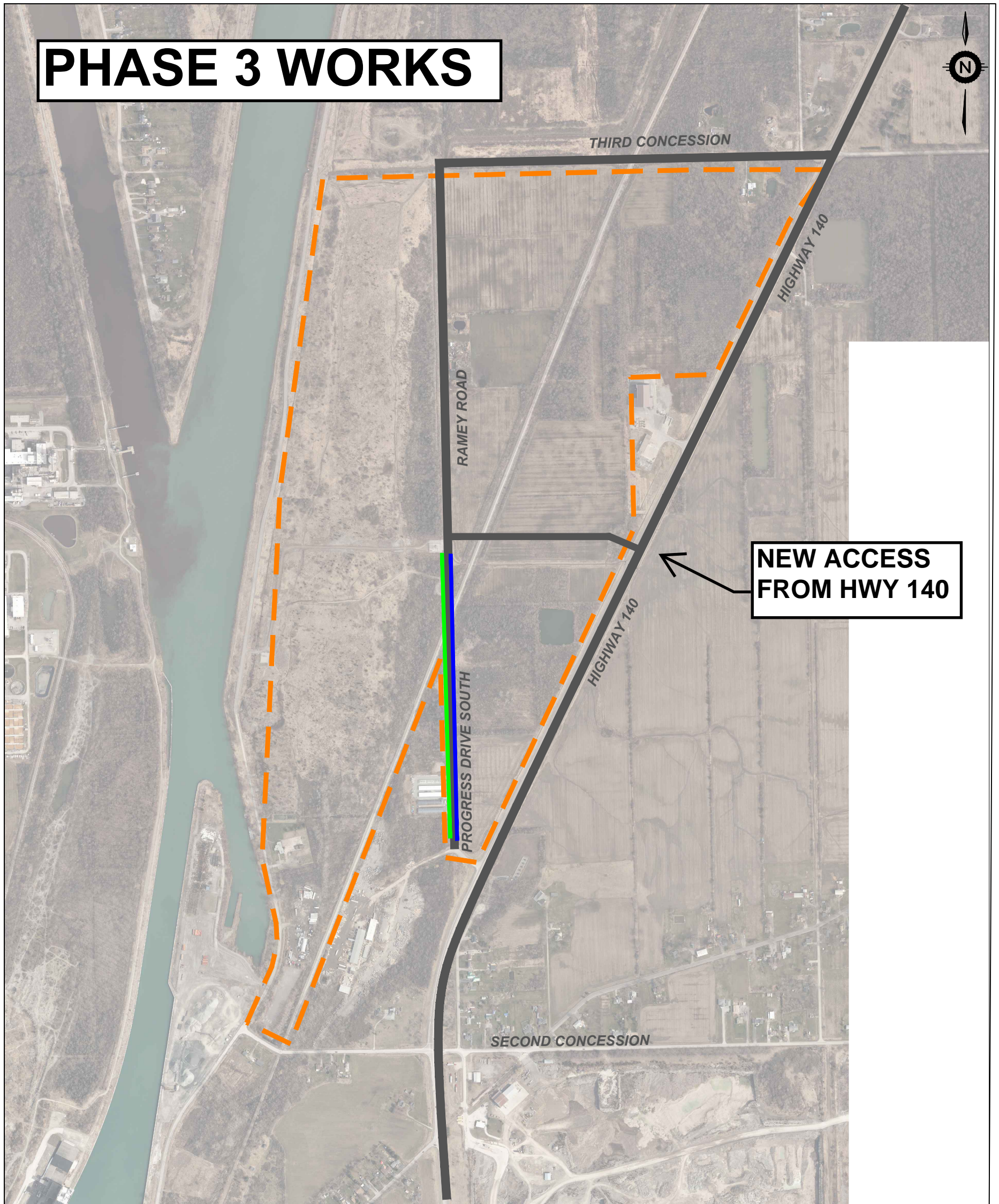
PORT COLBORNE

**THE CITY OF PORT COLBORNE
 EAST SIDE EMPLOYMENT LANDS SERVICING**

PHASE 2
CONCEPTUAL PLAN VIEW
 Page 214 of 283

DATE	2024-09-23
SCALE	NTS
REF. No.	
DWG No.	D-02

PHASE 3 WORKS



- WATERMAIN ALIGNMENT
- SANITARY SEWER ALIGNMENT

PHASE 3 WORKS INCLUDES:

1. ROAD IMPROVEMENTS TO RAMEY ROAD (CURB, ASPHALT, LIGHTING, ETC.)
2. CONNECTION OF RAMEY ROAD AND PROGRESS DRIVE SOUTH
3. ROAD IMPROVEMENTS TO PROGRESS DRIVE SOUTH
4. NEW ROAD FROM HWY 140 INTO ESEL
5. ROAD IMPROVEMENTS TO THIRD CONCESSION
6. REMOVAL OF CONNECTION FROM HWY140 TO PROGRESS DRIVE SOUTH
7. MUNICIPAL DRAIN REALIGNMENTS REQUIRED TO FACILITATE ROAD IMPROVEMENTS

ALL PHASE 3 WORKS TO BE COMPLETED BETWEEN MARCH 2026 AND DECEMBER 2027

**THE CITY OF PORT COLBORNE
EAST SIDE EMPLOYMENT LANDS SERVICING**

PHASE 3
CONCEPTUAL PLAN VIEW
Page 215 of 283

DATE	2024-09-23
SCALE	NTS
REF. No.	
DWG No.	D-03



PORT COLBORNE

The Corporation of the City of Port Colborne

By-Law No. _____

**Being a By-law to Amend the Assessment Schedule to
Levy the Actual Costs Incurred in Constructing a Drainage Works
Known as the Zavitz Municipal Drain**

Whereas Section 61 Chapter D.17 of the *Drainage Act* R.S.O. 1990 authorizes a municipality, upon the completion of the drainage works, to levy the final cost thereof to the lands and roads liable, as stated in the engineer's report; and

Whereas By-law 6521/88/17, Being a By-law to Provide for Drainage Works in the City of Port Colborne in the Regional Municipality of Niagara, known as the Zavitz Municipal Drain, was enacted on the 10th day of October, 2017, and provided for the appointment of Paul Smeltzer, P. Eng. of AMEC Earth & Environment Limited to prepare a Section 4 & 78 report; and

Whereas By-law 6641/05/19, Being a By-law to Provide for Drainage Works in the City of Port Colborne, in the Regional Municipality of Niagara, known as the Zavitz Municipal Drain, was enacted the 23rd day of April, 2019, and provided for the construction of the Young & was enacted on the 11th day of February, 2019 which repealed the appointment of P. Smeltzer and provided for the appointment of Paul Marsh, P. Eng of EWA Engineers Inc. to finalize the previously appointed Section 4 & 78 report; and

Whereas the Drainage Works was completed as per the Engineer's Report, by the Town of Fort Erie as the initiating municipality; and

Whereas the total actual costs incurred by the Town of Fort Erie were \$234,028 compared to an original estimated cost of \$316,032; and

Whereas By-law 94-2024, enacted by the Town of Fort Erie approved the billing for the drainage works and further billed the City of Port Colborne for all lands assessed in the City of Port Colborne on the 27th day of October 2024; and

Whereas through this By-law, the Engineer's Report titled the 'Zavitz Municipal Drain Sherkston North Branch Drain East & West Branch Drains' submitted to the Town of Fort Erie and dated October 2016, as amended by the Court of Revision and the Tribunal, and adopted under its third and final reading of By-law 16-2014 on April 24th, 2017 by the Town of Fort Erie, be adopted by the City of Port Colborne for future maintenance;

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the Treasurer levy the amount assessed to the lands in the City of Port Colborne in accordance with Schedule 'A', attached hereto, against the lands and roads in the City of Port Colborne, being the amounts to be charged for completing the construction of the drainage works known as the Zavitz Municipal Drain.
2. That the owners of the property's within the City of Port Colborne have the option of submitting full payment of the net cost or make yearly payments over a period of 5 years at 5% interest per annum. The full payments not received by December 31, 2024, shall be added to the final tax bill beginning in the year 2025 and ending in the year 2029.

3. That in the event of nonpayment, the City of Port Colborne's penalty and interest charges on outstanding accounts receivable, By-law 6841/91/20 shall be followed.

4. This by-law shall come into force and take effect on the day of its final passing.

Enacted and passed this 26th day of November 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk

The Corporation of the City of Port Colborne

By-law No. _____

Being a By-law to Establish Fees and Charges for Various Services and to Repeal By-law 7155/97/23 and any amendments thereto

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides a municipality may pass by-laws imposing fees or charges on any class or persons; and

Whereas subsection 391(1) of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended allows municipalities to adopt By-laws imposing fees or charges on any class of person for services or activities provided or done by or on behalf of it, for cost payable by it for services or activities provided or done by or on behalf of any other municipality or local board, and for the use of its property including property under its control; and

Whereas the *Building Code Act, 1992, S.O. 1992, c. 23*, as amended provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Cemeteries Act (Revised), R.S.O. 1990, c. C.4*, as amended, provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Planning Act, R.S.O. 1990, c. P.13*, as amended, provides a municipality may pass by-laws imposing tariffs, fees and charges; and

Whereas at its meeting of October 22, 2024 the Council of The Corporation of the City of Port Colborne approved the recommendation of Corporate Services Finance Division Report No. 2024-183, Subject: 2025 Proposed Fees and User Charges.

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the fees and charges, outlined in Schedules "A to P" attached hereto and forming part of this by-law, be enacted.
2. If the City performs a service for a third party that is not outlined in Schedules "A to P" attached hereto, that the Chief Administrative Officer be delegated authority to set the fees and charges for the service provided the fees and charges cover the cost of the service.
3. Unless otherwise identified, that staff be delegated authority to set the price for goods purchased for resale (including insurance for activities held within City facilities). Provided that the price is higher than the cost to purchase the goods.
4. That staff be approved to waive any fee up to \$2,000 on compassionate grounds or when related to a charity or related fundraiser. This waiver shall be applied only once per event.
5. That staff be given delegated authority to set advertising and rental rates not specified in Schedules "A to P" and for sponsorships less than \$50,000.
6. That if a court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law, and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.

7. That should this by-law conflict with any other by-law or resolution of Council, or any staff report approved by Council, in relation to fees and charges imposed under the *Municipal Act, Planning Act, Building Code Act* or any other act, this by-law shall take precedence, unless specifically stated to the contrary.
8. That By-law No. 7155/97/23, and any amendments thereto, are hereby repealed.
9. That this by-law come into force and take effect on the day of passing.

Enacted and passed this 26th day of November, 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk

APPENDIX A: Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
Commemorative	Park Bench	Installation of a bench within a City park.	\$3,325.00	-	\$3,500.00	-
Commemorative	Promenade Bench	Installation of a bench on the West Street promenade.	\$2,294.00	-	\$2,450.00	-
Commemorative	Muskoka Chair	Installation of a Muskoka chair.	\$1,772.00	-	\$1,900.00	-
Commemorative	Tree Planting	Planting of a single native species tree on City property.	\$895.00	-	\$1,000.00	-
Commemorative	Pet Waste Station	Installation of a pet waste station.	\$1,291.00	-	\$1,400.00	-
Commemorative	Plaque Replacement	Replacement plaque for a previously purchased commemorative item.	\$261.49	-	\$275.00	-
Drainage	Drainage Apportionment Agreement	Cost for the Drainage Superintendent to complete a drainage apportionment agreement due to the severance of a parcel. Fee is for up to 5 parcels, more than 5 parcels will be completed by an appointed Engineer and fees (actual cost) will be charged accordingly.	Actual Cost	-	Actual Cost	-
Engineering	Water Model	Running a proposed development through the water model to determine if existing infrastructure is sufficient or if upgrades are required.	Actual Cost	-	Actual Cost	-
Water/Sewer/Storm	Service Decommissioning	Decommissioning of a water service, sanitary or storm lateral.	\$2,726.00/service	-	\$2,865.00/service	-
General	Rock Removal	Removal of Rock for Trench Work.	\$181.00/hour	minimum 4 hours plus \$100.00 disposal fee	\$195.00/hour	minimum 4 hours plus \$105.00
General	Street Sweeping*	Street sweeping for general cleanliness of the roadways.	\$207.00/hour	minimum 4 hours plus \$100.00 disposal fee	\$220.00/hour	minimum 4 hours plus \$105.00
General	Street Cleaning	Removal and recovery of debris including mud, and rock left within the roadway with means other than a street sweeper.	\$156.79/hour	minimum 4 hours plus \$100.00 disposal fee	\$165.00/hour	minimum 4 hours plus \$105.00 disposal fee
General	Cart Retrieval Fee	Retrieval and storage of a single cart.	\$78.00/cart	-	\$85.00/cart	

Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue afterhours, Monday to Saturday. Only charged if deemed to be a private issue, no charge for City issue.	\$136.80/Hour	minimum 4 hours	\$145.00/hour	minimum 4 hours
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue on Sundays and statutory holidays. Only charged if deemed to be a private issue, no charge for City issue.	\$171.38/Hour	minimum 4 hours	\$180.00/hour	minimum 4 hours
Parks	Trail Closure*	To be charged per application for each trail closure. Accommodates one section of trail to be closed with two barricades and road closed signage. Closures beyond one section of trail (entrance to entrance) are subject to job specific pricing.	\$125.62	-	\$135.00	-
Parks	Parade and Event Services *	Services to clear City owned waste bins at a higher frequency than the standard level of service during Parades and Events.	\$352.73	-	\$370.00	-
Parks	Park & Pavilion Services*	Electrical and Water connections when requested from renters. Connections only available at select locations.	\$75.00	-	\$80.00	-
Roads	Driveway Culvert	Install HDPE driveway culvert up to 600mm in diameter; includes stone backfill and compaction to grade.	\$485.00/meter	-	\$510.00/meter	-
Roads	Driveway Culvert	Install HDPE driveway culvert over 600mm in diameter; includes stone backfill and compaction to grade.	Actual Cost	-	Actual Cost	-
Roads	Asphalt Driveway Apron Installation	Includes preparation and installation of a residential asphalt driveway apron to City standards.	\$65.00/square meter	\$195.00	\$70.00/square meter	\$205.00
Roads	Curb Cut	Cut existing curb to accommodate a new entrance.	\$149.79/meter	\$449.37	\$160.00/meter	\$475.00
Roads	Curb Installation	Install curb to match existing area. One cost for standard curb & gutter, barrier curb or mountable curb.	\$202.94/meter	\$405.87	\$215.00/meter	\$430.00
Roads	Sidewalk Repair	Replace existing sidewalk panels.	\$169.11/square meter	\$338.23	\$180.00/square meter	\$360.00

Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
Roads	Road Closure*	To be charged per application for each road closure. Accommodates one block of roadway to be closed with two barricades and road closed signage. Closures beyond one block are subject to job specific pricing.	\$251.16	-	\$265.00	
Roads	Traffic Control	Traffic control on primary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a 4 hour operation during regular business hours. Fee to be doubled for an 8 hour operation. Work beyond regular business hours is subject to job specific pricing.	\$972.23	-	\$1,025.00	-
Roads	Traffic Control	Traffic control on secondary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a one day lane shift. Work beyond regular business hours is subject to job specific pricing.	\$298.10	-	\$315.00	-
Roads	New Granular Driveway Installation	New installation of a granular driveway including excavation and placement of granular to a minimum area of 40 square meters. Cost per square meter to be charged above the flat fee of 40 square meters.				
Roads	Tree Trimming per By-law 6175/01/15	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$202.63/hour	-	\$215.00/hour	-
Roads	Tree Removal per By-law 6175/01/16	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$202.63/hour	-	\$215.00/hour	-
Roads	Stump Removal per By-law 6175/01/17	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$280.44/hour	-	\$295.00/hour	-

Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
Roads	Stump Reinstatement per By-law 6175/01/18	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$410.00	–	\$430.00	–
Roads	Tree Replacement per By-law 6175/01/18	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$848.00	–	\$890.00	–
Roads	Arborist Tree Inspection per By-law 6175/01/19	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	Actual Cost	–	Actual Cost	–
Sewer	Sewer Rodding	Sewer rodding during Operations regular hours.	Actual Cost	–	Actual Cost	–
Sewer	Sewer Rodding	Sewer rodding outside of Operations regular hours.	Actual Cost	–	Actual Cost	–
Sewer	Review of inspection and testing plans for private sanitary sewers, forcemains, maintenance holes and/or chambers	Review of inspection and testing plans for sanitary sewers, forcemains, maintenance holes and/or chambers required under Province's Design Criteria for Sanitary Sewers, Storm Sewers and Forcemains for Alterations Authorized under Environmental Compliance Approval that will connect to the City's wastewater collection system.	\$240.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$255.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Sewer	Witness inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers	Witnessing all required inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers that will connect to the City's wastewater collection system.	\$67.60/hour	minimum 4 hours	\$72.00/hour	minimum 4 hours
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve up to 100mm. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$79.00/event	–	\$85.00/event	
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve 100mm and larger. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$159.00/event	–	\$170.00/event	
Water	Water Service Turn On/Off	One fee to turn off and on, outside of Operations regular business hours. Four hour window to have water turned back on. Additional fee will apply if water is turned back on after four hours, or on a different day.	\$405.00/event	–	\$430.00/event	

Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
Water	Unscheduled Water Meter Reading	Water meter reading as requested by user.	\$104.00/event	-	\$110.00/event	
Water	Water Service Tapping	Watermain tapping for water service up to 50mm.	\$423.00 per tap	Contractor responsible for preparing and securing site for tapping. If not ready to tap staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait hourly rate of \$70/hour/staff member will apply, on top of the fee.	\$445.00 per tap	Contractor responsible for preparing and securing site for tapping. If not ready to tap staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait hourly rate of \$70/hour/staff member will apply, on top of the fee.
Water	Water Service Upgrade	Upgrading an existing water service to a larger diameter, up to 50mm as per City standards.	Actual Cost	\$5,000.00	Actual Cost	\$5,250.00
Water	Water service (100mm +) commissioning plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for water services 100mm+.	\$240.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$255.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Private Watermain Commissioning Plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for watermains that will be connected to the City's water system.	\$240.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$255.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Water Service (100mm +) commissioning activities - witness and sampling	Witnessing of the commissioning activities for water services 100mm+. All required sampling activities.	\$62.40/hour	minimum 4 hours	\$70.00/hour	minimum 4 hours

Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
Water	Private Watermain Commissioning Activities - witness and sampling	Witnessing of the commissioning activities for private watermains (i.e. new subdivisions, watermains that technically fall under the Building Code but must meet requirements of Watermain Commissioning Protocol) that will be connected to the City's water system. All required sampling activities.	\$62.40/hour	minimum 4 hours	\$70.00/hour	minimum 4 hours
Water	Laboratory Analysis of Water Samples required under commissioning plans	Analysis of all samples required under the commissioning plans (water service 100mm+ or private watermains).	\$36.04/sample	-	\$40.00/sample	
Water	Oversee Final Connections (private watermain or service)	Time for an Operator-in-Charge to review the watermain/service connection plan to establish flush and sample points and to directly oversee the connection, in accordance with the City's Watermain Commissioning Protocol and with the Provincial Watermain Disinfection Procedure.	\$62.40/hour	minimum 4 hours	\$70.00/hour	minimum 4 hours
Water	Development flushing	Flushing fees for maintaining water quality in active development with not enough demand. This would be part of the Subdivision flushing agreement to maintain water quality.	\$75.00 per hour, plus per cubic metre charge for the water used	minimum 1 hour, minimum 5 cubic metres per event	\$80.00 per hour, plus per cubic metre charge for the water used	minimum 1 hour, minimum 5 cubic metres per event
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install.	When outside contractors perform new installation of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$62.40/hour	minimum 4 hours	\$70.00/hour	minimum 4 hours
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install. (after hours/emergency)	When outside contractors perform new installation of water service and/or sewer lateral our fee for the inspection, and the inspection is outside normal operating hours. (hourly afterhours rate - emergency call out is 4 hour minimum)	\$124.80/hour	emergency call out - 4 hour minimum \$499.20	\$135.00/hour	emergency call out - 4 hour minimum \$525.00
Water/Sewer/Storm	Inspection of service disconnect	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$62.40/hour	minimum 4 hours	\$70.00/hour	minimum 4 hours

Service Type	Name	Description	2024 Fee (plus HST as applicable)	2024 Minimum Fee	2025 Proposed Fee (plus HST as applicable)	2025 Proposed Minimum Fee
Water/Sewer/Storm	Inspection of service disconnect (After hours/emergency)	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection, and the inspection is outside normal operating hours. (emergency call out is a 4 hour minimum)	\$124.80/hour	emergency call out - 4 hour minimum \$499.20	\$135.00/hour	emergency call out - 4 hour minimum \$525.00
Water/Sewer/Storm	Review of Form 1, Form SS1 (or equivalent) for watermains, sanitary sewers and/or storm sewers	Review to ensure the Form 1, Form SS1, or equivalent, submitted to the City for watermains, sanitary sewers and/or storm sewers that will connect to the City's water system, wastewater collection system and/or stormwater system, are in compliance with the requirements of the City's Drinking Water Works Permit and/or the City's Consolidated Linear Infrastructure Environmental Compliance Approval.	\$75.00	One fee for each form (i.e. if submit for water, sani and storm - 3 fees) for initial review. If all 3 forms submitted in one package, will only charge 2 fees. One "free" resubmission with required edits, fee applies again to any additional edits.	\$80.00	One fee for each form (i.e. if submit for water, sani and storm - 3 fees) for initial review. If all 3 forms submitted in one package, will only charge 2 fees. One "free" resubmission with required edits, fee applies again to any additional edits.

Notes:

1. The Municipal Consent permit is applicable for all occupancy within the road allowance and on City property.

APPENDIX B: Dog Licensing

Dog Licensing **	2024 Fee	2025 Proposed Fee
1. Early purchase discount rate on or before March 15th of each year:		
Licence, Neutered/Spayed dog*	\$18.00	\$20.00
Licence, Un-Neutered/Un-Spayed dog	\$33.00	\$35.00
Vicious Dog	\$124.00	\$135.00
2. After March 15th of each year where sections 3 and 4 of this Schedule are not applicable:		
Licence, Neutered/Spayed dog*	\$33.00	\$35.00
Licence, Un-Neutered/Un-Spayed dog	\$45.00	\$50.00
Vicious Dog	\$124.00	\$135.00
3. Replacement Tag – verification of original tag purchase required	\$6.00	\$7.00
4. Application for Hearing – non refundable	\$231.00	\$245.00

Kennel Licensing	2024 Fee	2025 Proposed Fee
Kennel License	\$101.00	\$110.00

Notes:

* Proof is required

** No HST is applicable

APPENDIX C: Fire and Emergency

All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.

Emergency Response	2024 Fee	2025 Proposed Fee
* Nuisance false alarms and nuisance deployments: First false alarm in any calendar year	Nil	Nil
* Nuisance false alarms and nuisance deployments: Subsequent false alarms in calendar year	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched
Billing for firefighting services using a third party, as necessary.	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched
Failure to Extinguish Open Air Burning (liable for costs under Section 2.5 By-Law 6280/106/15). Owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
Hourly Rate of Personnel	Current	Current

***Motor vehicle accident/vehicle fire and providing firefighting or other emergency services to a non-resident:**

a) * For the first hour or any part thereof	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched

Note: MTO Rates are applicable to residents when Fire Department services are provided on Hwy. No's 3, 58 and 140.

Response to fires on or beside rail lines caused by Railway Company - owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an	Actual Costs	Actual Costs
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***For attending a natural gas incident**

a) * For the first hour or any part thereof	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched

Extraordinary expenses - Owner responsible for any and all additional expenses that the Fire Chief or Deputy Fire Chief determines-to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
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*For responding to non-emergency requests		
a) * For the first hour or any part thereof	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates, Per apparatus dispatched	Applicable MTO Rates, Per apparatus dispatched

Fire Prevention	2024 Fee (plus HST)	2025 Proposed Fee (plus HST)
Commercial (GROUP A, D&E OCCUPANCY)		
Refreshment Vehicle	\$151.00	\$160.00
Inspect base building, less than 3,000 sq. ft. (gross area)	\$303.00	\$320.00
- Plus inspect each additional 3,000 sq. ft.	\$151.00	\$160.00
- Plus inspect each suite in addition to base building	\$30.00	\$35.00
Day Care: Home Day Cares with less than 5 children	\$91.00	\$100.00
Day Care: Licenced Day Cares with occupant load of 40 or less	\$182.00	\$195.00
Day Care: Licenced Day Cares with occupant load of more than 40	\$303.00	\$320.00
Repeat follow-up inspections on a violation	\$91.00	\$100.00

Institutional (GROUP B) or Residential (GROUP C containing a Care Facility)		
Inspect base building, less than 3,000 sq. ft. (gross area)	\$333.00	\$350.00
- Plus inspect each additional 3,000 sq. ft.	\$151.00	\$160.00
- Plus each dwelling/unit/sleeping room in addition to base	\$12.00	\$15.00
Repeat follow-up inspections on a violation	\$91.00	\$100.00

Residential (GROUP C, Not Including Care Facilities) (includes Hotels, Motels, Apartments and Bed and Breakfast)		
Small building – 3,000 sq. ft. or less – containing single dwelling units	\$91.00	\$100.00
Small building – 3,000 sq. ft. or less – containing two dwelling units	\$363.00	\$385.00
Large building – more than 3,000 sq. ft. OR contains:		
- 3 to 5 dwelling units/suites of residential occupancy	\$606.00	\$640.00
- 6 to 18 dwelling units/suites of residential occupancy	\$908.00	\$955.00
- More than 18 dwelling units/suites of residential occupancy	\$1,817.00	\$1,910.00

Repeat follow-up inspections on a violation	\$91.00	\$100.00
Bed and Breakfast – up to four (4) sleeping rooms	\$333.00	\$350.00

Industrial (GROUP F OCCUPANCY)

Inspect base building, less than 3,000 sq. ft. (gross area)	\$212.00	\$225.00
- Plus inspect each additional 3,000 sq. ft.	\$91.00	\$100.00
- Plus inspect each suite in addition to base building	\$30.00	\$35.00
Repeat follow-up inspections on a violation	\$91.00	\$100.00

Miscellaneous Inspections/Application Reviews/Permits

Open Air Burning Site Inspection and Clearance	\$91.00	\$100.00
Fireworks Vendor-Site Inspection	\$91.00	\$100.00
Propane Licence Application Review (Basic)	\$113.00	\$120.00
Propane Licence Application Review (Complex)	\$73.00/hour	\$78.00/hour
Marijuana Grow-Op/Drug Lab Compliance Inspection	\$303.00	\$320.00
Review of Site Plans	\$73.00/hour	\$78.00/hour
Sale of Consumer Fireworks Vendor Permit	\$121.00/annually	\$130.00/annually
Display Fireworks Discharge Permit	\$182.00/per event	\$195.00/per event

Fire Department Assistance

	2024 Fee (plus HST)	2025 Proposed Fee (plus HST)
Fire Watch	\$73.00/hour	\$78.00/hour
Securing Buildings	\$73.00/hour	\$78.00/hour
Fire Prevention Assistance	\$73.00/hour	\$78.00/hour
Training Assistance	\$73.00/hour	\$78.00/hour

File Reports and File Searches

	2024 Fee (plus HST)	2025 Proposed Fee (plus HST)
File Search/File Reports - Environmental Issues	\$303.00	\$320.00
File Search/File Reports - Information	\$212.00	\$225.00
Letters and Produce Incident Reports to Insurance Companies	\$212.00	\$225.00
LLBO - Letters of Compliance	\$212.00	\$225.00

Smoke and Carbon Monoxide Alarm Installations

	2024 Fee (plus HST)	2025 Proposed Fee (plus HST)
Installation of Smoke Alarm	\$30.00 each	\$35.00 each
Installation of Plug-In Carbon Monoxide Alarm	\$40.00 each	\$45.00 each
Installation of Combination Alarm	\$50.00 each	\$55.00 each
Installation of Wireless Interconnected Smoke Alarm	\$65.00 each	\$70.00 each

Installation of Wireless Interconnected Combination Alarm	\$100.00 each	\$105.00 each
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Fire Department Services	2024 Fee (plus HST)	2025 Proposed Fee (plus HST)
Refilling of Air Cylinders	\$15.00 each	\$16.00 each
Fire Extinguisher Rentals	\$12.00 each	\$13.00 each
Photographs	\$6.00 each	\$7.00 each
I.D. Photos	\$12.00 each	\$13.00 each
Meeting Room Rental*	\$150.00 daily	\$160.00 daily
911 Sign Installation	\$121.00 daily	\$130.00 daily
911 Sign Replacement	\$61.00 each	\$65.00 each
Emily Sign Installation	\$120.00 daily	\$130.00 daily

*Includes applicable User Group Liability Insurance premium

APPENDIX D: Vale Health and Wellness Centre

Arena	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Prime and Non-Niagara Rate* (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$226.00	\$229.00
Non-Prime* (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$135.00	\$138.00
Junior B - Hockey Game (Based on Average of Adult and Minor Sport Prime)	Per hour	\$188.00	\$192.00
Minor Sports & School Games (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$148.00	\$155.00
Minor Sports (including Junior B) Non-Prime (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$95.00	\$100.00
School Non-Prime (Based on 50% of Minor Sports Prime rate)	Per hour	\$74.00	\$80.00
Individual Training (half ice) Non-Prime* (Per player w/one coach; Available non-prime time only; Based on 50% of Minor Sports)	Per hour	\$78.00	\$85.00
Last Minute Ice Prime* (Same Day Ice) (Based on 75% of Prime)	Per hour	\$175.00	\$178.00
Last Minute Ice Non-Prime* (Same Day Ice) (Based on 75% of Non-Prime)	Per hour	\$105.00	\$108.00

- Leagues are charged the rate in effect at the time their ice rental agreement are made for the duration of the agreement.

Family and Public Ice Skating/Roller-skating	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Students	Per session	\$3.54	\$3.54
Adults	Per session	\$4.42	\$4.42
Seniors	Per session	\$3.54	\$3.54
Seniors Pay-As-You-Play	Per session	\$4.42	\$4.42
Pay-As-You-Play	Per session	\$4.42	\$4.42
Stick and Puck (Adult and 1 child)	Per session	\$4.42	\$4.42
Stick and Puck (Each additional child)	Per session	\$3.54	\$3.54
Tots and Adults	Per session	\$4.42	\$4.42
Public Skate Group Pass (Max 5 people. Min 1 adult 18+)	Per session	\$10.62	\$12.00

Summer Arena Floor/Facility Rental (No Ice)*	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Rink 2 – Floor ** (Non-Profit; Youth Sport Groups)	Per hour	\$60.54	\$65.00
Rink 2 – Floor** (Adult Sport Group; Commercial – Trade Show/Event)	Per hour	\$88.86	\$95.00

*Does not include associated staging and removal costs and access to the Golden Puck Community Room

**Excludes applicable User Group Liability Insurance premium

Golden Puck Community Room (GPCR) (Includes 2 6ft tables and 12 chairs)	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
For Profit/Commercial Use (Full Room)**	Daily	\$341.00	\$360.00
	Hourly	\$78.00	\$82.00
Not for Profit/Community Groups (Full Room)**	Daily	\$172.00	\$182.00
	Hourly	\$44.00	\$48.00
For Profit/Commercial Use (Half Room)**	Daily	\$172.00	\$185.00
	Hourly	\$41.00	\$44.00
Not for Profit/Community Groups (Half Room)**	Daily	\$88.00	\$95.00
	Hourly	\$24.00	\$26.00

*Tournaments and Trade Shows will have access with floor/facility booking at negotiated rates

**Excludes applicable User Group Liability Insurance premium

Other Rates	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Upper or Lower Lobby** Not for Profit/Community Group	Hourly	\$23.05	\$25.00
Upper or Lower Lobby** For Profit/Commercial	Hourly	\$38.98	\$42.00
Dressing Room (special events/tournaments)	Each/Daily	\$36.28	\$39.00
Swipe Card (Replacement)	Each	\$13.27	\$14.00
Keys (Additional)	Each	\$13.27	\$14.00
Power Cart & Hydro	Each	\$19.47	\$21.00

**Excludes applicable User Group Liability Insurance premium

Staffing	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Assistant Arena Attendant Chargeback (Trade shows, tournaments, large scale events, etc.)	Per hour	\$7.08	\$16.50

APPENDIX E: Parks and Pavilions

Park Pavilions	Term	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Pavilion – Large*	Per Booking Per Day	\$68.59	\$75.00
Pavilion – Small*	Per Booking Per Day	\$62.39	\$70.00
Bandshell	Per Booking Per Day	\$59.29	\$65.00
Hydro	Per Booking Per Day	\$6.19	\$8.00
Washroom Rental Rate: (non-public, after hours before Victoria Day Weekend or after Thanksgiving)	Per Booking Per Day	\$53.10	\$56.00
Park Permit (events less than 100 or not for profit) Note: Park permit does not include pavilion fee	Per Booking Per Day	\$88.50	\$95.00
Park Permit Groups of 100 + (Daily rate, plus out of pocket expenses such as: extra staff, equipment, park reinstatement and garbage pickup) Note: Park permit does not include pavilion fee	Per Booking Per Day	N/A	\$300.00
Park Permit Groups of 500 + or Special Event Request	Per Booking Per Day	N/A	Job Specific Costing

*Plus applicable User Group Liability Insurance premium

APPENDIX F: Playing Fields and Sport Courts

Playing Fields and Sport Courts	Unit	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Soccer Fields – Youth*	Per game (2 hours)	\$10.36	\$11.00
Soccer Fields – Youth Tournament**	Per field/Per hour	\$8.85	\$10.00
Soccer Fields – Adult*	Per game (2 hours)	\$65.22	\$70.00
Soccer Fields – Adult Tournament**	Per field/Per hour	\$30.97	\$33.00
Baseball/Softball Diamonds – Youth*	Per game (2 hours)	\$10.36	\$11.00
Baseball/Softball Diamonds – Youth Tournament**	Per field/Per hour	\$8.85	\$10.00
Baseball/Softball Diamonds – Adult*	Per game (2 hours)	\$65.22	\$70.00
Baseball/Softball Diamonds – Adult Tournament**	Per field/Per hour	\$30.97	\$34.00
Lighting (soccer field or baseball/softball diamond)	Add/Per field	\$17.70	\$20.00
Lining (soccer field or baseball/softball diamond)	Add/Per field	\$17.70	\$20.00
Floating	Add/Per field	\$17.70	\$19.00
Tennis Courts* (Cedar Bay Centennial or West Side Tennis Courts)	Per court/Per hour	\$6.03	\$7.00
Volleyball Courts*** (Cedar Bay Centennial Park)	Per court/Per hour	\$13.01	\$15.00
Horse Paddock Skateboard & BMX Park	Sanctioned OR Un-Sanctioned Competitions terms to be negotiated.		

*Includes applicable User Group Liability Insurance premium

**Plus applicable tournament insurance premium (please contact)

***Tournaments on request

APPENDIX G: Beaches

Nickel Beach					
Pass/Permit Type	Classification	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)	Percentage Change	Notes
<i>Zone 1 Reserved Daily Pass per vehicle : Prime Season</i>	Weekday (Monday-Thursday)	\$40.00	\$40.00	0%	Hourly Fees based off market rates with regional beaches
	Weekend (Friday-Sunday)	\$50.00	\$50.00	0%	
<i>Zone 2 Hourly Fee per vehicle: Prime Season</i>	Weekday (Monday-Thursday) - Available all day	NA	\$4.00		
	Weekend (Friday-Sunday) - Option starts After 4pm	NA	\$5.00		
<i>Zone 2 Daily Pass per vehicle: Prime Season</i>	Weekday (Monday-Thursday)	\$20.00	\$20.00	0%	
	Weekend (Friday-Sunday)	\$30.00	\$30.00	0%	
<i>Zone 1 and 2 Hourly Fee per vehicle: Off Season, Free with Port Pass</i>	Hourly	NA	\$2.00		
<i>Zone 3 Overflow Daily Pass per vehicle: Prime Season</i>	Weekday (Monday-Thursday)	\$20.00	\$20.00	0%	
	Weekend (Friday-Sunday)	\$30.00	\$30.00	0%	
<i>Zone 3 Overflow Hourly Fee per vehicle: Prime Season</i>	Weekday (Monday-Thursday) - Available all day	NA	\$4.00		
	Weekend (Friday-Sunday) Option starts after 4pm	NA	\$5.00		
<i>Season Passes</i>	PORTicipate Pass (Port Colborne Residents Only) -Zones 2 and 3 all year -PS: Zone 1, Sunrise to 8:30 AM*	FREE	FREE		
	Gold Pass: -Mon - Thurs: Zones 2 and 3, Sunrise to Dusk -Fri - Sun: Zones 2 and 3, 4 PM to Dusk -PS: Zone 1 Sunrise to 8:30 AM* -OS: All Zones, Sunrise to Dusk**	\$150.00	\$200.00	33%	
	Morning Leisure Pass: Zone 1, Sunrise to 9 AM	N/A	\$120.00		

Prime Season*: Defined as between Victoria Day and Thanksgiving.

Off Season**: All other Days of the year. Beach parking lots not maintained through winter.

Centennial – Cedar Bay Beach					
Pass/Permit Type	Classification	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)		
<i>Daily Pass per vehicle, Free with Port Pass</i>	Weekday (Monday-Thursday)	\$20.00	\$20.00	0%	
	Weekend (Friday-Sunday)	\$30.00	\$30.00	0%	
<i>Hourly Rate per vehicle: Free with Port Pass Option starts after 4pm</i>	Weekday (Monday-Thursday)	NA	\$4.00		
	Weekend (Friday-Sunday)	NA	\$5.00		
<i>Hourly Fee per vehicle offseason, Free with Port Pass</i>	Weekday (Monday-Thursday)	NA	\$2.00		
	Weekend (Friday-Sunday)	NA	\$2.00		
Beach Fines					
Prohibited Items		\$75.00	\$80.00	7%	
Unauthorized use/transfer of day passes or seasonal passes or Port Pass		\$75.00	\$80.00	7%	
Open Alcohol		\$75.00	\$80.00	7%	

APPENDIX H: Sugarloaf Marina

Seasonal Dock Rates		
Docking Options	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Boats 16 - 19 ft (unserviced)	\$57.75/ft	\$57.75/ft
Boats 20 - 26 ft (optional service)	\$70.00/ft	\$73.50/ft
Boats 27 - 34 ft (serviced)	\$82.77/ft	\$86.90/ft
Boats 35 - 60 ft (serviced)	\$86.51/ft	\$90.83/ft
Power Options	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Use of 15A/110V Power	\$110.00	\$115.00
Use of 30 Amp shore power	\$291.50	\$306.00
Second Boat (Must be owned by same owner with valid proof of insurance.)	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
On J Run (16 ft dock)	\$291.50	\$306.00
On Dock #3 (17 ft dock)	\$319.00	\$335.00
Discounted Rates	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Early Bird Discount - Based on payment in full for winter storage fees by September 1, and summer launch/mooring fees by February 15 annually.	5% of applicable rates	5% of applicable rates
Tournament/Regatta Discount: (Only with proof of registration)	40% of applicable rates	40% of applicable rates
First time seasonal customer incentive: (One time only, paid in full by February 15)	10% of seasonal rate	10% of seasonal rate
Same Slip/Non Designated Space Discount *	50% of 1st dock fee	50% of 1st dock fee

* Only available for use directly beside oversized vessels or non-designated docking spaces. Must be preapproved by

Transient & Boat Ramp Rates		
Transient Rates (per foot)	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Daily	\$2.47	\$2.47
Canal Days Daily Rates (Monday-Monday)	\$4.12	\$3.00
Weekly	\$13.75	\$13.75
Monthly	\$33.55	\$33.55
Launch Ramp Rates	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Daily Launch Pass	\$20.00	\$20.00
Seasonal Pass	\$125.00	\$125.00
**Non-Display Fine - Missing Ramp Pass	\$35.39	\$35.93

** Customer is still subject to the By-Law Parking Enforcement Fine as well

Miscellaneous Fees		
Additional Fees	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Seasonal Dock Box Rental (Limited Availability)	\$110.00	\$115.00
PWC Port	N/A	\$400.00
Workplace Passport (Based on satisfaction of all required registration documents)	\$265.00	\$265.00
Non Registered Boat Fee (Daily) ***	\$1.65/ft	\$1.65/ft
Missed appointment/unprepared Fee****	\$125.00	\$125.00
Administrative/Cancellation Fee	\$25.00	\$25.00
Dock Hold Deposit (To hold same space for following season)	20% of current dock rate	20% of current dock rate
Interest Charges - Balances owing (Monthly)	1.25%	1.25%
Security Card Deposit	\$10.00	\$20.00

*** For any boat found in a slip or storage that is without proper registration with marina office or has balances owing.

**** Applied to customers who are not prepared at time of scheduled service appointments, or miss scheduled

Storage and Boat Yard Rates				
Winter Storage - All Inclusive (Includes fall haul out, powerwash*, blocking/cradle setup)	2024 Fee (plus HST as applicable)		2025 Fee (plus HST as applicable)	
	\$2.89/sq. ft	\$1050 minimum fee	\$3.03/sq. ft	\$1100 minimum fee
Winter Storage - Trailerable Only (Own trailer, no marina services)	2024 Fee (plus HST as applicable)		2025 Fee (plus HST as applicable)	
	\$1.80/sq. ft	\$500 minimum fee	\$1.89/sq. ft	\$525 minimum fee
Winter Storage - Non Seasonal Boater	2024 Fee (plus HST as applicable)		2025 Fee (plus HST as applicable)	
	\$6.03/sq. ft		\$6.33/sq. ft	
Summer Storage	2024 Fee (plus HST as applicable)		2025 Fee (plus HST as applicable)	
	N/A		N/A	
Full Season (April 15-October 15) - Seasonal Customer*	\$6.03/sq. ft	\$500 minimum fee	\$3.03/sq.ft	\$1100 minimum fee
Full Season (April 15-October 15) - Non Seasonal Customer			\$6.33/sq. ft	\$1100 minimum fee
Monthly	\$1.07/sq. ft		\$1.12/sq. ft	
Weekly	\$0.27/sq. ft		\$0.28/sq. ft	
*Eligible with payment in full on dock and winter storage from previous season, and deposit on dock for following season.				
Boat Handling & Yard Fees	2024 Fee (plus HST as applicable)		2025 Fee (plus HST as applicable)	
	Seasonal Slip Holder***	Non-Seasonal Slip Holder	Seasonal Slip Holder***	Non-Seasonal Slip Holder
Travel Lift (Haul Out/Launch) Minimum \$225 charge	\$10.18/ft	\$10.90/ft	\$10.68/ft	\$11.44/ft
Travel Lift (per hour after first hour)	\$80.00/hour	\$100.00/hour	\$84.00/hour	\$105.00/hour
Block & Stand Rental (per season)	\$5.75/ft	\$6.90/ft	\$6.03/ft	\$7.24/ft
Power Washing Hull Bottom**	\$2.75/ft	\$3.15/ft	\$2.88/ft	\$3.30/ft
Yard Equipment Fee	\$125.00/hour	\$145.00/hour	\$125.00/hour	\$145.00/hour
Yard Labour Fee	\$80.00/hour	\$100.00/hour	\$84.00/hour	\$105.00/hour
Mast Stepping - Length Overall (LOA)	\$4.15/ft	\$6.40/ft	\$4.15/ft	\$6.40/ft
Mast Storage (per season) - Length Overall (LOA)	\$1.81/ft	\$3.45/ft	\$1.81/ft	\$3.45/ft
Trailer/Cradle Storage (per season)	\$115.00	\$200.00	\$115.00	\$200.00
Pump-out (Transients)	N/A	\$15.00	N/A	\$15.00

* Based on payment in full prior to haul out.

** Powerwash only free for boats with anti-fouling paint on hull. Oversized boats (>42 ft in length), or non anti-fouling on hull may result in applicable extra charges.

*** Based on payment in full for dockage during current season.

Marina Pavilion Rates**

Organization		2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
		Flat Rate	Flat Rate*
Event with 1 to 100 participants with no alcohol	Seasonal boater	\$254.00	\$254.00
	General Public	\$429.00	\$429.00
Event with 1 to 100 participants with alcohol	Seasonal boater	\$335.00	\$335.00
	General Public	\$510.00	\$510.00
Event with 101 to 250 participants with no alcohol	Seasonal boater	\$308.00	\$308.00
	General Public	\$483.00	\$483.00
Event with 101 to 250 participants with alcohol	Seasonal boater	\$443.00	\$443.00
	General Public	\$618.00	\$618.00
Additional charges:		Flat Rate	Flat Rate
Clean-up fee is charged		\$30.00	\$30.00
Damage deposit (refundable w/o damage to property)		\$200.00	\$200.00
Chairs (per chair)		\$5.75	\$5.75
Tables (per table)		\$13.00	\$13.00

*Includes applicable User Group Liability Insurance premium

Non-Motorized Recreation Rental Fees

Rates	2024 Fee (plus HST as applicable)	2025 Fee (plus HST as applicable)
Kayak	\$13.27/hour	\$13.27/hour
Stand Up Paddleboard (SUP) or Canoe	\$17.69/hour	\$17.69/hour
Refundable Security Deposit	\$100.00	\$100.00
Children under 13 years of age	FREE with Adult Purchase	FREE with Adult Purchase
PORTicipate Pass/Seasonal Slip Holder Fee	50% of all applicable fees	50% of all applicable fees
Punch Pass (15 hours)	\$125.00	\$125.00

APPENDIX I: Procedures for Tax Registration and Tax Sales

Whereas Section 385 of the *Municipal Act, 2001* provides that a municipality may fix a scale of costs to be charged as reasonable costs of proceedings under Part XI of said Act, the scale of costs per property shall be as follows:

Procedure	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Tax Registration (per address)	Actual Cost for 3rd Party Services	Actual Cost for 3rd Party Services
Tax Sale (per address)	Actual Cost for 3rd Party Services	Actual Cost for 3rd Party Services
Administration Processing Fee	\$520.00	\$750.00
Proceed to booked Tax Sale		\$750.00
Extension Agreement Prepare Extension Agreement and present to	\$286.00	\$305.00
Other direct incidental costs: Costs for other direct incidental items not considered above to be established as incurred based on invoice cost, plus ten percent (10% Administration Fee).		

APPENDIX J: Corporate Services

Service	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Tax Arrears Certificate (includes water arrears)	\$52.00	\$60.00
Drainage balance certificate (add-on to Tax Arrears Certificate)	\$26.00	\$30.00
Paper Copy - Tax Inquiry / Water Inquiry Returned	\$7.00	\$8.00
Cheque Charge	\$35.00	\$40.00
New Account Fee - Ownership Change	\$52.00	\$55.00
New Account Fee - New Roll Creation	\$52.00	\$55.00
New Account Fee - Water	\$52.00	\$55.00
Transfers to Tax for Over Due Accounts	\$52.00	\$55.00
POA Add to Tax Administration Fee	\$52.00	\$55.00
Administration Fee Accounts Sent to Collections	\$52.00	\$55.00
Marriage License	\$130.00	\$140.00
Civil Ceremony at City Hall for Port Colborne resident [^]	\$250.00	\$325.00
Civil Ceremony at City Hall for non-resident [^]	N/A	\$650.00
Civil Ceremony held at location other than City Hall* Port Colborne resident [^]	\$365.00	\$425.00
Civil Ceremony held at location other than City Hall* non-resident [^]	N/A	\$850.00
Commissioner for Taking Affidavits (including HST)**	\$20.00	\$25.00
Death Registrations	\$25.00	\$30.00
Photocopying (per page)	\$0.25	\$0.30

* \$100.00 non-refundable fee due upon initial consultation with the officiant

** per oath or declaration (City business and pensions exempt)

[^] After hours ceremony requests, to be considered on a case by case basis and subject to additional fees

APPENDIX K: Port Colborne Historical and Marine Museum, Roselawn, and Archives

Museum	Term	2024 Fee (plus HST as	2025 Proposed Fee (plus HST as
Retrieval Fees:			
Artifact/ Photograph - (Appointment Required)	Per item	\$20.00	\$22.00
Tours:			
Group Tours (Minimum 5 people)	Per person	\$5.00	\$5.00
School Tours	Per student	\$5.00	\$5.00
Off Site Tours – Cemetery, West St Humberstone, etc.	Per person	\$5.00	\$5.00
Admission Fees:			
Museum & Village		Donation Box	Donation Box
Canal Days		Sponsored	Sponsored
Christmas Festival		By Donation	By Donation
Membership Fees:			
Students/Seniors (60+)		\$5.00	\$5.00
Individual		\$8.00	\$8.00
Family		\$10.00	\$10.00
Life Patron		\$100.00	\$100.00
Sustaining (Corporate)		By Donation	By Donation

Roselawn Centre (Rental rates are based on a 6 hour event use.)	Term	2024 Fee (plus HST as	2025 Proposed Fee (plus HST as
President’s Room Rental (no alcohol)*		\$327.00	\$345.00
President’s Room Rental (with alcohol)*		\$354.00	\$375.00
Roselawn - All Rooms (no alcohol)*		\$597.00	\$630.00
Roselawn - All Rooms (with alcohol)*		\$624.00	\$660.00
Roselawn - All Rooms (no alcohol) 12 hour		N/A	\$1,260.00

Roselawn - All Rooms (with alcohol) 12 hour		N/A	\$1,320.00
Daily Dishwasher Fee (Dish rental)		\$50.00	\$55.00
Table Linens	Per table	\$5.50	\$6.00
Linen Napkins	Per napkin	\$2.50	\$3.00
Cruiser Tables	Per table	\$2.60	\$3.00
Outdoor Garden (Tents, tables and chairs are not supplied)		\$198.00	\$210.00
Door Open Fee (plus staff time) (Wedding Pictures, Event Set-up, etc.)		\$55.00	\$60.00

***Includes applicable User Group Liability Insurance premium**

Archives	Term	2024 Fee (plus HST as	2025 Proposed Fee (plus HST as
Research Fees: (The following applies to research conducted by Museum staff for others.)			
Commercial Use	Per Hour	\$60.00	\$65.00
Personal Use	Per Hour	\$20.00	\$22.00
Student Use	Per Hour	\$10.00	\$12.00
Unassisted Research		By Donation	By Donation
Retrieval Fees: Artifact/ Photograph - (Appointment Required)	Per Item	\$20.00	\$22.00
Photo Reproduction Fees: Copyright Restrictions Apply and a Reproduction Agreement must be signed:			
Commercial Use	Per Image	\$50.00	\$54.00
Personal Use	Per Image	\$30.00	\$32.00
Publication (print, digital)	Per Image	\$100.00	\$106.00

Photocopies:			
*Copyright Restrictions Apply			
Black & White 8 x 10 copy paper	Per Copy	\$0.25	\$0.30
Black & White > 8 x 10 copy paper	Per Copy	\$0.50	\$0.60
Colour Copy	Per Page	\$1.00	\$1.10
(Retrieval fees may apply)			
Rental Fees for MacDonald Conference Hall:*			
Daily Rental up to 8 hours (Requires signed contract)	Daily	\$150.00	\$160.00

*Includes applicable User Group Liability Insurance premium

APPENDIX L: By-Law Enforcement

Miscellaneous Fees		
Schedule of Fees	2024 Fee	2025 Proposed Fee
Fence By-Law		
Fence Variance (non-refundable)	\$573.00	\$605.00
Fence By-Law Order to Comply – application fee	\$259.00	\$275.00
Boulevard and of Snow Removal By-Law		
Snow clearing - per meter	\$13.00	\$15.00
Snow and Ice Removal By-Law Order to Comply – application fee	\$250.00	\$265.00
Regulate Noise By-Law		
Noise Variance – Private function taking place on private property (non-refundable)	\$190.00	\$200.00
Noise Variance – Private function taking place on City property (non-refundable)	\$127.00	\$135.00
On Street Parking Permits		
Initial Fee (per vehicle)	\$34.00	\$40.00
Replacement Fee (per vehicle)	\$52.00	\$55.00
Fail to display permit prominently	\$34.00	\$40.00
Park without permit	\$64.00	\$70.00
Encroachment Agreements		
Application	\$437.00	\$460.00
Annual	\$124.00	\$135.00
Discharge of Firearm		
Discharge of Firearm Variance	\$118.00	\$125.00

Maintenance of Property and Land(Lot Maintenance By-law)		
Schedule of Fees	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Re-inspection fee*	\$200.00	\$210.00
Minimum maintenance fee	\$250.00	\$300.00
Administration fee	Add 15%	n/a
Mailing fee	\$34.00	n/a
*Re-inspection fee is payable where violation still exists.		

Cutting Grasses and Weeds(Lot Maintenance By-law)		
Lot Size	2024 Fee	2025 Proposed Fee
1 to 7,500 square feet	Actual Costs	Actual Costs
7,501 to 15,000 square feet	Actual Costs	Actual Costs
15,001 to 30,000 square feet	Actual Costs	Actual Costs
30,000 square feet to 1 acre	Actual Costs	Actual Costs
> 1 acre to 1.5 acres	Actual Costs	Actual Costs
> 1.5 acres to 2 acres	Actual Costs	Actual Costs
Each additional acre	Actual Costs	Actual Costs

Erection and Maintenance of Signs and Other Advertising Devices (Sign By-law)				
Sign Type	Size	Term	2024 Fee	2025 Proposed Fee
Awning	Each		\$64.00	\$68.00
Banner	Not exceeding 6.7 square meters	Per 15 days	\$19.00	\$20.00
Banner	Exceeding 6.7 square meters	Per 15 days	\$40.00	\$42.00
Billboard	Maximum 50 square meters	Per square meter	\$7.00	\$8.00
Facia	Maximum 15 square meters	Per square meter	\$7.00	\$8.00
Ground	Maximum 10 square meters		\$64.00	\$68.00
Mall		Per square meter	\$7.00	\$8.00
Pole / Pylon	Maximum 20 square meters	Per square meter	\$7.00	\$8.00
Portable	Maximum 9 square meters	Per 15 days	\$19.00	\$20.00
Projecting	Maximum 10 square meters		\$64.00	\$68.00
Roof	Maximum 50 square meters	Per square meter	\$7.00	\$8.00

Sign Variance By-law		
Type	2024 Fee	2025 Proposed Fee
Sign Variance (non-refundable)	\$891.00	\$940.00
Order to Comply – administration fee	\$259.00	\$275.00

Pool Variance By-law		
Type	2024 Fee	2025 Proposed Fee
Pool Variance (non-refundable)	\$495.00	\$520.00
Order to Comply – administration fee	\$259.00	\$275.00

Respecting the Keeping of Animals (Exotic Animals By-law)

Schedule of Fees	2024 Fee	2025 Proposed Fee
For the first animal of each species	\$24.00	\$30.00
For the second and third animal of each species	\$3.00	\$5.00
For each species the aggregate of which exceed three in	\$2.00	\$5.00
Maximum Licensing fee*	\$6,364.00	\$6,685.00

*regardless of the number of animals, animal species or sub-species held in a single location

Note: Beach and Marina enforcement penalties are noted in their respective appendices

Vacant Building Registry

Schedule of Annual Registration Fees	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Residential (excluding R4 Zoned Properties)	\$1,250.00	\$1,315.00
Commercial and R4 Zoned Properties	\$2,000.00	\$2,100.00
Institutional and Industrial	\$3,000.00	\$3,150.00

Maintenance and Occupancy of Property (Property Standards By-law)

Schedule of Fees	Unit	2024 Fee	2025 Proposed Fee
Issuance of Certificate of Compliance			
Certificate of Compliance	Per Certificate	\$127.00	\$135.00

Inspection Fees

Discharge an Order registered in the Land Registry Office (includes original registration of Order)	Per Order	\$325.00	\$345.00
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Appeal Fees

File a Notice of Appeal (non-refundable)	Per Appeal	\$500.00	\$525.00
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Other Fees

Order to Comply		\$300.00	\$315.00
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APPENDIX M: Cemeteries of the City of Port Colborne

Resident		
Opening and Closing Fees and Charges	2024 Fee** (plus HST)	2025 Proposed Fee (plus HST)
Burial (weekday)	\$1,700.00	\$1,805.00
Burial (weekend or holiday)		
Child Burial (weekday)*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)*		
Infant Burial (weekday)*		
Infant Burial (weekend or holiday)*	\$875.00	\$930.00
Cremation/Columbarium (weekday)		
Cremation/Columbarium (weekend or holiday)		

Cemetery Services and Interment Rights Prices	2024 Fee** (plus HST)	2025 Proposed Fee (plus HST)
Single Lot or Grave	\$2,880.00	\$3,055.00
Infant Lot or Grave*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$1,460.00	\$1,550.00
Columbarium, each crypt	\$3,310.00	\$3,510.00
Pouring Foundation (per cubic foot of concrete)	\$45.00	\$50.00
Perpetual care markers (owner supplied)	\$100.00	\$110.00
Perpetual care markers (owner supplied) <48" high	\$200.00	\$215.00
Perpetual care markers (owner supplied) >48" high	\$400.00	\$425.00
Disinterment (opening fee plus actual cost to disinter)	\$1,500.00	\$1,590.00
Ownership Transfer Fee	\$115.00	\$125.00

* Regular Single Lot or Grave fees apply for non-residents of Port Colborne.

** Rates previously calculated at full cost recovery.

Non-Resident		
Opening and Closing Fees and Charges	2024 Fee** (plus HST)	2025 Proposed Fee (plus HST)
Adult Burial (weekday)	\$1,880.00	\$2,000.00
Adult Burial (weekend or holiday)		
Child Burial (weekday)*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)*		
Infant Burial (weekday)*		
Infant Burial (weekend or holiday)*		
Cremation/Columbarium (weekday)	\$900.00	\$955.00
Cremation/Columbarium (weekend or holiday)		

Cemetery Services and Interment Rights Prices	2024 Fee** (plus HST)	2025 Proposed Fee (plus HST)
Single Lot or Grave	\$4,470.00	\$4,740.00
Infant Lot or Grave*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$2,000.00	\$2,120.00
Columbarium, each crypt	\$4,290.00	\$4,550.00
Pouring Foundation (per cubic foot of concrete)	\$60.00	\$65.00
Perpetual care markers (owner supplied)	\$100.00	\$110.00
Perpetual care markers (owner supplied) <48" high	\$200.00	\$215.00
Perpetual care markers (owner supplied) >48" high	\$400.00	\$425.00
Disinterment (opening fee plus actual cost to disinter)	\$1,660.00	\$1,760.00
Ownership Transfer Fee	\$130.00	\$140.00

* Regular Single Lot or Grave fees apply for non-residents of Port Colborne.

** Rates previously calculated at full cost recovery.

APPENDIX N: Planning and Development

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Official Plan		
Official Plan Amendment	\$5,296.00	\$12,300.00
Adjournment of an Official Plan Amendment (at applicant's request)	\$842.00	\$1,700.00
Zoning By-Law		
Zoning By-Law Amendment	\$4,694.00	\$13,700.00
Adjournment of a Zoning By-Law (at owner's request)	\$842.00	\$1,700.00
Removal of a Holding Symbol	\$1,203.00	\$2,100.00
Temporary Use By-Law	\$4,694.00	\$6,100.00
Preparation of a Temporary Use Agreement	\$2,165.00	\$3,000.00
Extension of a Temporary Use	\$1,805.00	\$2,900.00
Plan of Subdivision		
Draft Plan Approval of Subdivision	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of	\$15,650 base fee plus \$55.00 per lot/block.
Redline Revisions/Change of Conditions to Draft Plan	\$3,447.00	\$8,500.00
Extension to Draft Plan Approval	\$1,805.00	\$1,900.00
Final Plan Approval	\$2,845.00	\$3,200.00
Amendment to Subdivision Agreement	\$2,407.00	\$4,200.00
Part Lot Control	\$1,203.00	\$2,200.00
Deeming By-Law	\$480.00	\$1,500.00
Discharge of a Subdivision Agreement	\$1,203.00	\$2,450.00
Plan of Condominium		
Draft Plan Approval of Condo	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of	\$15,650 base fee plus \$55.00 per lot/block.
Redline Revisions/Change of Conditions to Draft Plan	\$3,447.00	\$8,300.00
Extension to Draft Plan Approval	\$1,805.00	\$1,900.00
Final Plan Approval	\$2,845.00	\$3,200.00
Condominium Conversion	\$7,822.00	\$9,700.00
Amendment to Condominium Agreement	\$2,407.00	\$4,850.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Discharge of a Condominium Agreement	\$1,203.00	\$2,450.00
Condominium Exemption Request	\$1,736.00	\$5,300.00
Site Plan Control		
Site Plan Control Approval (agreement)	\$5,131.00	\$10,400.00
Site Plan Control Approval (no agreement)	\$2,080.00	\$4,300.00
Amendment to Site Plan Agreement	\$2,117.00	\$4,500.00
Discharging of a Site Plan Agreement	\$1,203.00	\$1,675.00
Committee of Adjustment		
Minor Variance/Expansion of Non-Conforming Use	\$1,383.00	\$1,900.00
Minor Variance (Building without a Permit)	\$1,805.00	\$2,505.00
Consent (new lot)	\$1,926.00	\$2,900.00
Easement	\$1,323.00	\$1,850.00
Lot Addition/Boundary Adjustment	\$1,323.00	\$1,850.00
Adjournment of a Consent or Variance (at applicant's request)	\$601.00	\$700.00
Changes to Consent Conditions	\$601.00	\$750.00
Final Certification Fee	\$240.00	\$400.00
Validation of Title	\$1,083.00	\$1,500.00
Miscellaneous		
Quarry/Pit Establishment or Expansion	\$72,203.00	\$76,000.00
Telecommunication Facilities Consultation Process	\$1,805.00	\$1,900.00
Compliance Letter Express (within 3 days)	\$216.00	\$300.00
Development Agreement	\$2,888.00	\$3,400.00
Discharging of a Development Agreement	\$1,083.00	\$1,140.00
Front Ending Agreement	\$1,805.00	\$1,900.00
OMB Subpoena - first day	\$722.00	\$760.00
OMB Subpoena - thereafter	\$480.00	\$505.00
Zoning Verification Small Projects (pool, signs, decks, etc)	N/A	\$60.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Zoning Verification Large Projects (dwellings)	N/A	\$80.00
Pre-consultation Meetings (Major - OPA/ ZBLA/ Subdivision/ Condominium)*	\$520.00	\$1,700.00
Pre-consultation Meetings (Minor - minor variance & consent)*	\$260.00	\$900.00
Combined Applications		
Consent & Minor Variance	\$2,528.00	\$3,800.00
Consent & Development Agreement	\$4,211.00	\$5,850.00
Minor Variance & Development Agreement	\$3,610.00	\$5,100.00
Engineering		
Municipal Consent Permit Fee**	\$364.00	\$385.00
Lot Grading Plan Review	\$104.00	\$110.00
Final Lot Grading Review		\$110.00
Development Sanitary & Water Modelling Analysis for Draft Plan of Subdivision		\$4,200 (Water or Wastewater Only) \$7,500 (Water AND Wastewater)
Development Sanitary & Water Modelling Analysis for Site Plans/ Draft Plan of Condominium		\$2,600 (Water or Wastewater Only) \$5,000 (Water AND Wastewater)
Site Alteration Permit Inspections**		
Site Alteration Permit (< 1,000m³): Permit application fee to be applied where the being removed or placed exceeds the following limits per lot size: <ul style="list-style-type: none"> - 0.1 hectares or less/maximum of 10m³ - > 0.1 to 0.2 hectares/maximum of 50m³ - > 0.2 to 0.5 hectares/maximum of 100m³ - > 0.5 hectares or larger/maximum of 500m³ - > 500m³ but less than 1,000m³ 	\$520.00	\$550.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Site Alteration Permit (> 1,000m³): Permit application fee to be applied where the fill being removed or placed is greater than 1,000m ³ .	\$1,040.00	\$1,100.00
Site Alteration Permit Renewal/Extension (within limits): Fee to be applied when a renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$520.00	\$550.00
Site Alteration Permit Renewal/Extension (exceeded limits): Fee to be applied when a Site Alteration Permit (< 1,000m ³) permit has been issued and subsequently, the amount of material has exceeded the allowable limits, and the renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$780.00	\$820.00
Post Site Alteration Permit Issuance Reviews: Engineering or zoning review or other changes after Site Alteration Permit has been issued.	\$1,040.00	\$1,095.00
Haul route inspections: Haul route inspections prior to, during and after issuance of a Site Alteration Permit).	\$104/inspection	\$110.00/inspection
Post-Commencement Permit Surcharge: Fees to be applied for any Site Alteration Permit application which has been made post-commencement of activities.	150% of applicable fees	150% of applicable fees

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
<p>Site Alteration Violation Investigation: This fee shall be applied in any situation where work or activities have been undertaken for which a Site Alteration Permit is required but not obtained. This fee is in addition to all other fees, charges and securities applicable under this By-law.</p>	<p>100% of applicable application fee (each occurrence)</p>	<p>100% of applicable application fee (each occurrence)</p>

* The application fee is reduced by the amount paid for pre-consultation if the application is submitted within 18 months of the pre-consultation meeting date.

** A \$1000.00 security deposit is required. The funds will be returned after final inspection if all works have been completed to the satisfaction of the City. The City has the right to use the funds if damage is not repaired or reinstated to the satisfaction of the City.

Refund of Fees

If an application is withdrawn before circulation to commenting agencies, ninety percent (90%) of the fee will be refunded . If withdrawn after circulation, but before notice of the public meeting is given, fifty percent (50%) of the fee will be refunded and if withdrawn after the notice of public meeting is given, but before the Planning and Development Services division Recommendation Report is prepared, twenty five percent (25%) of the fee will be refunded.

Reactivation

Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

Notes:

Additional fees for most applications are required for Niagara Regional Development Services and the Niagara Peninsula Conservation Authority review. Applicants are recommended to contact each agency for their respective Fee Schedule. If fees are required, applicants must make out separate cheques payable to each agency at the time of application submission to the City.

APPENDIX O: Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

Construction				
New Building Construction and Additions^{6,8}		2024 Fee	2025 Proposed Fee	
Minimum Fee for all Building Permits ⁹		\$145.00	\$155.00	
Major Occupancy⁷		Permit Fee Details¹⁻¹⁶	2024 Fee	2025 Proposed Fee
Group A – Assembly Occupancies <i>Examples: School, church, restaurant, daycare, hall, transit, recreation facility, other</i>		Per square foot	\$2.26	\$2.38
Group B – Institutional Occupancies <i>Examples: Hospital, retention facility, nursing home, other</i>		Per square foot	\$2.45	\$2.58
Group C – Residential Occupancies <i>Single detached dwelling</i> <i>Semi-detached dwelling, duplex dwelling</i> <i>Townhouse</i> <i>Multiple unit dwellings, apartment building, townhouse</i> <i>Hotels, motels</i> <i>Other residential</i>		Per square foot	\$1.67	\$1.76
Group D – Business/Personal Services Occupancies <i>Examples: Office, bank, medical, police station, other</i>		Per square foot	\$2.08	\$2.20
Group E – Mercantile Occupancies <i>Examples: Store, shopping mall/plaza, shop, market, retail, other</i>		Per square foot	\$1.95	\$2.06
Group F – Industrial Occupancies <i>Examples: Industrial mall/plaza/garage, plant, factory, warehouse, other</i>		Per square foot	\$1.44	\$1.52
<i>Industrial buildings with no partitions, no plumbing and no mechanical</i>		Per square foot	\$1.09	\$1.16

New Building Construction and Additions^{6,8 (continued)}	Permit Fee Details¹⁻¹⁶	2024 Fee	2025 Proposed Fee
<i>Special Categories/Occupancies</i>			
Farm building, greenhouse	Per square foot	\$0.38	\$0.40
Park Model Trailer		\$254.79	\$270.00
Tent, temporary fabric structure	Each	\$254.79	\$270.00
Renewable Energy Projects		See note 12 (Min. \$200)	
<i>Houses and Accessory to Houses: ¹⁴</i>			
Garage, carport	Per square foot	\$0.93	\$1.00
Covered deck/porch	Per square foot	\$0.60	\$0.64
Uncovered deck/porch	Per square foot	\$0.60	\$0.64
Sunroom/solarium, 3-Season Room, Add-A-Room (on Park Model Trailers)	Per square foot	\$0.93	\$1.00
Shed/accessory building	Per square foot	\$0.93	\$1.00
<i>Alterations</i>			
Permit Fee Details¹⁻¹⁶			
Unfinished basement (new or replaced foundation)	Per square foot	\$0.36	\$0.38
Under pinning foundation		See note 12 (Min. \$200)	
Roof structure	Per square foot	\$0.20	\$0.22
Fireplace, woodstove, chimney		\$159.06	\$170.00
<i>Interior Alterations:</i>			
Interior alterations, all occupancies, except finished basements	Per square foot	\$0.79	\$0.85
Finishing basement	Per square foot	\$0.79	\$0.85
Other minor alteration		See note 12	

Partial Permit/Staged Construction¹¹	2024 Fee	2025 Proposed Fee
All partial permits subject to a surcharge applied to the stage permit value	50%	50%
Foundation Stage¹¹		
Complete to grade including or excluding underground services within building	15%	15%
Building Shell Stage¹¹		
Completed structural shell stage	40%	40%
Completed architectural shell stage	80%	80%
Building Completion Stage¹¹		
Includes completed building stage	100%	100%

Plumbing Only	Permit Fee Details¹⁻¹⁶	2024 Fee	2025 Proposed Fee
Fixture; plumbing appliance; stack; interceptor; tank; floor drain; sewage ejector; sump; manhole; catchbasin; rain water leader; other	Each	\$11.82	\$12.50
All buried piping including building drain and sewer; building storm drain and sewer; storm drainage piping; water service pipe	Per linear loot	\$1.59	\$1.70
Water distribution pipe inside a building	Each	\$159.06	\$170.00
Residential¹⁴			
Replace buried water service, sanitary drains or storm drains (single fee applies if multiple services are replaced at the same time)	Each	\$255.00	\$270.00

Mechanical HVAC Only	Permit Fee Details¹⁻¹⁶	2024 Fee	2025 Proposed Fee
Group A, B, C (except houses), D E	Per square foot	\$0.12	\$0.15
Houses		\$159.06	\$170.00
Group F	Per square foot	\$0.12	\$0.15
Commercial type Kitchen Exhaust		See note 12	

Pool	2024 Fee	2025 Proposed Fee
Public pool	\$438.72	\$465.00
Private pool	\$185.57	\$195.00

Designated Structure	2024 Fee	2025 Proposed Fee
As defined in the Ontario Building Code	See note 12	See note 12

Demolition		Permit Fee Details ¹⁻¹⁶	2024 Fee	2025 Proposed Fee
Houses ¹⁴ and buildings less than 3,000 square feet (gross area)		Each	\$198.82	\$210.00
Other demolitions		Per square foot	\$0.12	\$0.15
Conditional ¹⁵			2024 Fee	2025 Proposed Fee
Surcharge			50%	50%
Change of Use			2024 Fee	2025 Proposed Fee
Permit for the change of use of a building or part thereof (additional fees apply where construction is proposed)			\$166.00	\$175.00
Occupancy			2024 Fee	2025 Proposed Fee
Permit to allow occupancy				
Houses, semi-detached dwellings, townhouses		Each	\$166.00	\$175.00
Other buildings		Each	\$166.00	\$175.00
Permit to allow partial occupancy				
For area of building to be occupied		Per square foot gross floor space to be occupied	\$0.09	\$0.10
Review of proposed application		Per hour	\$123.00	\$130.00
Transfer			2024 Fee	2025 Proposed Fee
Transfer of permit to a new owner			\$166.00	\$175.00
Deposits Required for Permits			2024 Fee	2025 Proposed Fee
New Main Buildings		Houses	\$1,092.00	\$1,150.00
		Other than Houses	\$546.00	\$575.00
Additions, Accessory		Houses	\$546.00	\$575.00
		Other than Houses	\$546.00	\$575.00
Alterations		Houses	\$546.00	\$575.00
		Other than Houses	\$546.00	\$575.00
Demolitions		Main Building	\$2,184.00	\$2,295.00
		Accessory, Partial	\$546.00	\$575.00
Pools		In ground and On-Ground	\$546.00	\$575.00
Other			\$546.00	\$575.00

New Main Buildings, Additions and Renovations	Industrial, Commercial Institutional and	\$1,092.00	\$1,150.00
Lot Grading Deposit	All categories of construction (as necessary)	\$2,184.00	\$2,295.00

Notes for Deposits:

1. No deposit is required for the following:
 - a) Uncovered decks on piers
 - b) Tents and fabric structures
2. "Houses" includes single detached, semi-detached, duplexes, triplexes and townhouses.
3. "Other than Houses" includes Plumbing only, Mechanical HVAC only, Designated Structures, etc.
4. The requirement for a new deposit may be waived where the City already holds a deposit with an owner on the same property with respect to an open permit file with the City, provided:

Additional Fees and Charges	2024 Fee	2025 Proposed Fee
Discharge of an Order from property title	\$1,004.00	\$1,055.00
Submitting an application for Permit	\$145.00	\$155.00
Work Without Permit - Percentage increase in applicable fees from this schedule will apply where	100%	100%
<i>Alternative Solution</i> application (per hour, minimum 4 hours)	\$166.00	\$175.00

Refund of Permit Fees	2024 Fee	2025 Proposed Fee
Permit Issued. Administration functions only have been performed. No field inspections have been performed.	50%	50%
Additional deduction from eligible refund for each field inspection that had been performed.	\$63.00	\$70.00

Notes for Refunds:

General Notes:

1. Permit fee is \$/square foot, \$/linear foot, or \$ (flat rate).
2. Square foot is gross of all floors above grade measured from the outer face of exterior walls, unless noted otherwise. Mezzanines, lofts, habitable attics and dwelling units below grade are included as floor areas for permit fee calculations.
3. Where there is no floor or exterior walls for the project, square foot is the greatest horizontal area of the structure. For example, buildings or structures supported by posts or columns.
4. \$145.00 paid at time of application plus \$57.00 for each additional inspection in excess of one where the building is not ready for occupancy and which must be paid prior to issuance of Occupancy Permit.
5. There are no deductions from the gross floor area for openings such as stairs, elevators, shafts, etc
6. Cellars, unfinished basements and crawl spaces are not used in the fee calculation for new construction.
7. Major occupancy is based upon the Ontario Building Code.
8. New construction and additions include plumbing, HVAC and all other regulated building services/components.

- 9.** Minimum permit fee is \$145.00 and is addition to the per square foot fee.
- 10.** Revision or amendment to an open permit is a minimum \$57.00 fee plus \$57.00 per hour of administration time.
- 11.** For a Partial Permit, the percentage shown for the applicable stage of construction (minus the percentage for any previous Partial Permits) must be multiplied by the applicable permit application fee shown for new construction and then increased by a 50% administrative surcharge to obtain the
- 12.** If the work regulated by the permit cannot be described otherwise, the permit application fee shall be \$16.02 for each \$1,000.00 value of work proposed.
- 13.** Houses in Special Categories and Alterations includes semi-detached, duplexes, triplexes, and townhouses.
- 14.** See “Deposits Required for Permits” for applicable deposits.
- 15.** The fee for a Conditional Permit is equal to the regular permit fee described above plus an additional administrative surcharge of 50% of the regular permit fee. If the Conditional Permit also happens to be a Partial Permit, the Partial Permit fee already increased by 50% must be increased by an additional 50% to obtain the required total fee.
- 16.** A 50% reduction in the fees payable will be applicable to all properties that are located within the project area boundaries of the Olde Humberstone Main Street Community Improvement Plan, the Downtown Central Business District Community Improvement Plan, Brownfield Community Improvement Plan and East Waterfront Community Improvement Plan. No fee reduction will be applied where the 'Work Without Permit' fee is applicable.
- 17.** Third Party Review of applications are undertaken at the discretion of the Chief Building Official and may be required for very large or complex developments. The Chief Building Official may require that the estimated or actual costs associated with the third party review be payable at any time prior to permit issuance.

APPENDIX P: Filming Fees

Service	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Film Permit - Municipal Property	\$175.00	\$185.00
Staff Time - Film Liason	\$85.00	\$90.00
Security Deposit	\$2,500.00 minimum for low impact filming projects \$5,000.00 minimum for medium to high impact filming projects	\$2,500.00 minimum for low impact filming projects. \$5,00.00 minimum for medium to high impact filming projects.

APPENDIX N: Planning and Development

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Official Plan		
Official Plan Amendment	\$5,296.00	\$12,300.00
Official Plan Amendment (Minor)	NEW	\$6,150.00
Adjournment of an Official Plan Amendment (at applicant's request)	\$842.00	\$1,700.00
Zoning By-Law		
Zoning By-Law Amendment	\$4,694.00	\$13,700.00
Zoning By-Law Amendment (Minor)	NEW	\$6,850.00
Adjournment of a Zoning By-Law (at owner's request)	\$842.00	\$1,700.00
Removal of a Holding Symbol	\$1,203.00	\$2,100.00
Temporary Use By-Law	\$4,694.00	\$6,100.00
Preparation of a Temporary Use Agreement	\$2,165.00	\$3,000.00
Extension of a Temporary Use	\$1,805.00	\$2,900.00
Plan of Subdivision		
Draft Plan Approval of Subdivision	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of \$10,400.00	\$15,650 base fee plus \$55.00 per lot/block.
Redline Revisions/Change of Conditions to Draft Plan	\$3,447.00	\$8,500.00
Extension to Draft Plan Approval	\$1,805.00	\$1,900.00
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Part Lot Control	\$1,203.00	\$2,200.00
Deeming By-Law	\$480.00	\$1,500.00
Discharge of a Subdivision Agreement	\$1,203.00	\$2,450.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Plan of Condominium		
Draft Plan Approval of Condo	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of \$10,400.00	\$15,650 base fee plus \$55.00 per lot/block.
Redline Revisions/Change of Conditions to Draft Plan	\$3,447.00	\$8,300.00
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Condominium Conversion	\$7,822.00	\$9,700.00
Amendment to Condominium Agreement	\$2,407.00	\$4,850.00
Discharge of a Condominium Agreement	\$1,203.00	\$2,450.00
Condominium Exemption Request	\$1,736.00	\$5,300.00
Site Plan Control		
Site Plan Control Approval (agreement)	\$5,131.00	\$10,400.00
Site Plan Control Approval (no agreement)	\$2,080.00	\$4,300.00
Amendment to Site Plan Agreement	\$2,117.00	\$4,500.00
Discharging of a Site Plan Agreement	\$1,203.00	\$1,675.00
Committee of Adjustment		
Minor Variance/Expansion of Non-Conforming Use	\$1,383.00	\$1,900.00
Minor Variance (Building without a Permit)	\$1,805.00	\$2,505.00
Consent (new lot)	\$1,926.00	\$2,900.00
Easement	\$1,323.00	\$1,850.00
Lot Addition/Boundary Adjustment	\$1,323.00	\$1,850.00
Adjournment of a Consent or Variance (at applicant's request)	\$601.00	\$700.00
Changes to Consent Conditions	\$601.00	\$750.00
Final Certification Fee	\$240.00	\$400.00
Validation of Title	\$1,083.00	\$1,500.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Miscellaneous		
Quarry/Pit Establishment or Expansion	\$72,203.00	\$76,000.00
Telecommunication Facilities Consultation Process	\$1,805.00	\$1,900.00
Compliance Letter Express (within 3 days)	\$216.00	\$300.00
Development Agreement	\$2,888.00	\$3,400.00
Discharging of a Development Agreement	\$1,083.00	\$1,140.00
Front Ending Agreement	\$1,805.00	\$1,900.00
OMB Subpoena - first day	\$722.00	\$760.00
OMB Subpoena - thereafter	\$480.00	\$505.00
Zoning Verification Small Projects (pool, signs, decks, etc)	N/A	\$60.00
Zoning Verification Large Projects (dwellings)	N/A	\$80.00
Pre-consultation Meetings (Major - OPA/ ZBLA/ Subdivision/ Condominium)*	\$520.00	\$1,700.00
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Minor Variance & Development Agreement	\$3,610.00	\$5,100.00
Engineering		
Municipal Consent Permit Fee**	\$364.00	\$385.00
Lot Grading Plan Review	\$104.00	\$110.00
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Development Sanitary & Water Modelling Analysis for Draft Plan of Subdivision		\$4,200 (Water or Wastewater Only) \$7,500 (Water AND Wastewater)
Development Sanitary & Water Modelling Analysis for Site Plans/ Draft Plan of Condominium		\$2,600 (Water or Wastewater Only) \$5,000 (Water AND Wastewater)

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Site Alteration Permit Inspections**		
Site Alteration Permit (< 1,000m³): Permit application fee to be applied where the being removed or placed exceeds the following limits per lot size: <ul style="list-style-type: none"> - 0.1 hectares or less/maximum of 10m³ - > 0.1 to 0.2 hectares/maximum of 50m³ - > 0.2 to 0.5 hectares/maximum of 100m³ - > 0.5 hectares or larger/maximum of 500m³ - > 500m³ but less than 1,000m³ 	\$520.00	\$550.00
Site Alteration Permit (> 1,000m³): Permit application fee to be applied where the fill being removed or placed is greater than 1,000m ³ .	\$1,040.00	\$1,100.00
Site Alteration Permit Renewal/Extension (within limits): Fee to be applied when a renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$520.00	\$550.00
Site Alteration Permit Renewal/Extension (exceeded limits): Fee to be applied when a Site Alteration Permit (< 1,000m ³) permit has been issued and subsequently, the amount of material has exceeded the allowable limits, and the renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$780.00	\$820.00
Post Site Alteration Permit Issuance Reviews: Engineering or zoning review or other changes after Site Alteration Permit has been issued.	\$1,040.00	\$1,095.00

Application	2024 Fee (plus HST as applicable)	2025 Proposed Fee (plus HST as applicable)
Haul route inspections: Haul route inspections prior to, during and after issuance of a Site Alteration Permit).	\$104/inspection	\$110.00/inspection
Post-Commencement Permit Surcharge: Fees to be applied for any Site Alteration Permit application which has been made post-commencement of activities.	150% of applicable fees	150% of applicable fees
Site Alteration Violation Investigation: This fee shall be applied in any situation where work or activities have been undertaken for which a Site Alteration Permit is required but not obtained. This fee is in addition to all other fees, charges and securities applicable under this By-law.	100% of applicable application fee (each occurrence)	100% of applicable application fee (each occurrence)

* The application fee is reduced by the amount paid for pre-consultation if the application is submitted within 18 months of the pre-consultation meeting date.

** A \$1000.00 security deposit is required. The funds will be returned after final inspection if all works have been completed to the satisfaction of the City. The City has the right to use the funds if damage is not repaired or reinstated to the satisfaction of the City.

Refund of Fees

If an application is withdrawn before circulation to commenting agencies, ninety percent (90%) of the fee will be refunded . If withdrawn after circulation, but before notice of the public meeting is given, fifty percent (50%) of the fee will be refunded and if withdrawn after the notice of public meeting is given, but before the Planning and Development Services division Recommendation Report is prepared, twenty five percent (25%) of the fee will be refunded.

Reactivation

Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

Notes:

Additional fees for most applications are required for Niagara Regional Development Services and the Niagara Peninsula Conservation Authority review. Applicants are recommended to contact each agency for their respective Fee Schedule. If fees are required, applicants must make out separate cheques payable to each agency at the time of application submission to the City.

The Corporation of the City of Port Colborne

By-law No. _____

Being a By-law to Amend By-law No. 3151/22/95, as amended, Being a By-law to Regulate the Supply of Water, and to Provide for the Maintenance and Management of Water Works and for the Imposition and Collection of Water Rates and to Amend By-law No. 3424/6/97, as amended, for the Imposition and Collection of Sewage Service Rates and Sewer Rates

Whereas at its meeting of November 26, 2024, the Council of The Corporation of the City of Port Colborne (Council) approved the recommendations of the Corporate Services Department Report No. 2024-216, Subject: 2025 Rates and Settings; and

Whereas Council resolved the following be effective January 1, 2025:

- Residential properties with 2 or less units [19 mm (3/4") or smaller]
 - Water usage rate be set at \$1.7712 per cubic meter
 - Water fixed service charge be set at \$514.45 per year per year
 - Wastewater fixed service charge be set at \$1,257.39 per year

- Residential properties with 3 or more units
 - Water usage rate be set at \$1.7712 per cubic meter
 - Water fixed service charge be set at \$257.21 per year, per unit
 - Wastewater fixed service charge be set at \$628.69 per year, per unit

- Any users that has or had approval to draw or remove water from the lake or canal.
 - Water usage rate be set at \$1.7712 per cubic meter of water usage
 - Wastewater usage rate be set at \$2.3658 per cubic meter of water usage. If metered wastewater usage is larger than metered water usage for the 12 months ending December 31, the difference, multiplied by 2.3658 per cubic meters will be added to the January water and wastewater bill.
 - Water fixed service charge be set at \$514.43 per year multiplied by meter factor
 - Wastewater fixed service charge be set at \$1,257.39 per year multiplied by meter factor

- All other users
 - Water usage rate be set at \$1.7712 per cubic meter of water usage
 - Wastewater usage rate be set at \$2.3658 per cubic meter of water usage
 - Water fixed service charge be set at \$514.43 per year multiplied by meter factor
 - Wastewater fixed service charge be set at \$925.78 per year multiplied by meter factor

Whereas any rate in this by-law is subject to change through future amendments, including rate changes due to, but not limited to future budget changes; and

Whereas Council is desirous of amending By-Law 3151/22/95, as Amended, Being a By-Law for the Imposition and Collection of Water Rates and By-Law 3424/6/97, as Amended, Being a By-Law for the Imposition and Collection of Sewage Service Rates and Sewer Rates; and

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That Schedule "A" to By-law Nos. 3151/22/95, as amended, and 3424/6/97, as amended, are repealed and replaced with Schedule "A" attached hereto and forming part of this by-law.
2. The usage and fixed rates established by this By-law shall all be effective as of January 1, 2025.
3. That the Clerk is authorized to affect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical, or descriptive nature to this by-law or its schedules after the passage of this by-law.

Enacted and passed this 26th day of November, 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk

By-Law No. 3151/22/95, as amended and By-Law No. 3424/6/97, as Amended

Water and Wastewater Rates

1. Metered Consumption Rates

All users, including Residential, Institutional/ Commercial/ Industrial ("ICI") are subject to a metered consumption rate for water of \$1.7712 per cubic meter of water usage.

All users, with the exception of Residential properties, are subject to a metered consumption rate for wastewater of \$2.3658 per cubic meter of water usage.

If a user has or had the ability to draw or remove water from the lake or canal and metered wastewater usage is larger than metered water usage for the 12 months ending December 31, the difference, multiplied by 2.3658 per cubic meters will be added to the January water and wastewater bill.

There is no minimum charge per billing period.

2. Bulk Water Sales

The metered rate for bulk water sales is \$1.7712 per cubic meter.

The service charge is based on a 75mm (3") meter regardless of the actual meter used. The fixed service charge is \$5,658.64 per year.

3. Fixed Service Charge

Residential properties are subject to a fixed service charges as follows:

Meter Size	Meter Factor	Water	Wastewater
Residential properties with 2 or less units [19 mm (3/4") or smaller]	NA	\$ 514.43	\$1,257.39
Residential properties with 3 or more units	NA	\$ 257.21 per unit	\$ 628.69 per unit

All other users are subject to a fixed service charge based on user type or meter size:

Meter Size	Meter Factor	Water	Wastewater
19 mm (3/4") or smaller 1 - non-Residential	1	\$ 514.43	\$ 925.78
25 mm (1")	1.4	\$ 720.19	\$ 1,296.10
38 mm (1 1/2")	1.8	\$ 925.96	\$ 1,666.40
50 mm (2")	2.9	\$ 1,491.83	\$ 2,684.77
75 mm (3")	11.0	\$5,658.64	\$10,183.58
100 mm (4")	14.0	\$7,201.90	\$12,960.91
150 mm (6")	21.0	\$ 10,802.86	\$19,441.38
200 mm (8")	29.0	\$14,918.23	\$26,847.61
250 mm (10")	40.0	\$20,576.87	\$37,031.19

All developable vacant land directly abutting the water distribution and/or wastewater collection system will be charged the fixed service charge for water and wastewater through the property tax billing system unless the property is assessed undevelopable by the City's Planning department.

The fixed service charge applied to developable vacant land will be charged based on property classification as follows:

Property Type	Water	Wastewater
Residential	\$ 514.43	\$1,257.39
Commercial/Institutional/Industrial	\$ 1,491.83	\$ 2,684.77

It is not the intent of this bylaw for a property owner to have paid the developable vacant land fixed service charge on a property for the same time period as the regular fixed service charge for the same period. For any period of duplicate payment, which may occur due to time of billings as a property moves from undeveloped to developed, the City will refund the developable vacant land fixed service charge.

4. **Flat Rate (Residential)**

During any month where an accurate meter reading cannot be recorded, a Residential user account will be charged a monthly flat rate of \$126.00 for water and \$187.00 for wastewater will be charged.

Examples of when a meter reading cannot be recorded are as follows:

- where a service connection has been turned on at the property line but where no meter has been installed (water meter refusal);
- refusing to provide a meter reading and / or providing access to read a water meter or reading device;
- refusing to remove any obstruction to reading a meter or reading device;
- refusing to provide for meter or reading device repairs for accurate meter readings;
- the tampering with or alteration of the water meter or reading device and meter readings cannot be obtained.

Flat Rate (ICI)

During a period where an accurate meter reading cannot be recorded, an ICI user account will be charged a monthly flat rate for water and wastewater. The flat rate will be calculated as two (2) times the current fixed service charge per Section 3 (the fixed service charge will be dependent on meter size) above PLUS two (2) times the monthly average of the previous 12 months' available consumption at the metered consumption rates per Section 1 above.

Examples of when a meter reading cannot be recorded are the same as those outlined under "Residential" above.

5. **Water for New Construction Rates**

During periods of new construction where there is no water meter the following rates are charged:

- Residential properties are subject to a \$332.64 flat fee.
- ICI properties are subject to a \$665.28 flat fee.

Upon final inspection or once a water meter has been installed and is operational, rates are no longer subject to this section. Rates are to be charged based on Sections 1 to 4 above.

6. Administration Charges

- Issuing a water shut off tag shall be charged to the property owner at a fee of \$85.00;
- Water account inquiries will be provided at a fee of \$8.00;
- Reading of analog meters due to refusal to upgrade to RF meters will be provided at a fee of \$110.00 per scheduled reading date.
- Customer request to change out from an RF meter to an analog meter will be at the customer's expense to cover the actual cost of the new analog meter plus removal and installation costs.

7. User Charges

There are certain user charges with respect to water and wastewater that are included in the User Fee By-Law. These include such topics as water turn on / off and installation of water services.

User fees may be billed individually, included in a user's water and wastewater bill or charged and collected through a building permit.

8. Late Payment Fees

Payment terms to be a minimum of net 21 days.

Interest on water and wastewater accounts to begin accruing at one and one fourth (1 ¼) percent of the amount due and unpaid starting on the first day of default.

At the discretion of the Director, Corporate Services / Treasurer a payment can be backdated to the due date on any accounts receivable balance received within five business days of the due date provided a reasonable explanation for the late payment has been provided by the account holder.

The Director, Corporate Services / Treasurer is approved to move any unpaid water and wastewater balances to the property tax roll of the related property.

9. Billing Cycle

Identified and developable vacant land subject to the fixed service charge will be billed semi-annually on the property tax bill or through the supplemental tax billing system on a prorated basis.

The water for new construction charge will be billed and collected at the time of building permit before a building permit is issued.

All water and wastewater meter users will be billed monthly on a water and wastewater bill.

10. Exemptions from Billing for Wastewater Costs

Bulk water haulers accessing City bulk water facilities:

- Port Colborne Poultry Limited
- Any property that does not directly abut any part of the wastewater system;
- Any other property that is covered by a separate By-Law enacted by Council.

11. Exemptions from Billing for Water and Wastewater Charges on Vacant Land

- Vacant assessed land that abuts another assessed property that is owned by the same registered owner, AND, the use of the vacant assessed land supports a business on the abutting assessed property, except for Industrial use properties.

The Corporation of the City of Port Colborne

By-law No. _____

Being a By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference and to Repeal By-law No. 7098/40/23 and all Amendments Thereto

Whereas at its meeting of June 13, 2023, Council approved the recommendations of Development and Legislative Services Department, Report 2023-34, Subject: Committees' Proposed Terms of Reference; and

Whereas at its meeting of November 26, 2024, Council approved the recommendations of the Office of the Chief Administrative Officer, Report 2024-217, Subject: Mayor's Youth Advisory Committee Appointments and Terms of Reference Amendment; and

Whereas Council is desirous of establishing a Terms of Reference for the Mayor's Youth Advisory Committee;

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That there is hereby established a Committee to be known as the "Mayor's Youth Advisory Committee".
2. That the Terms of Reference for the Mayor's Youth Advisory Committee, attached hereto as Schedule "A", be approved.
3. That By-law No.7098/40/23, Being a By-law to Establish a Committee known as the Mayor's Youth Advisory Committee and Terms of Reference, and all amendments thereto, are hereby repealed.
4. That this by-law shall come into force and take effect on the date of passing.

Enacted and passed this 26th day of November 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk



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**Port Colborne
Mayor's Youth Advisory Committee
Terms of Reference**

Committee: Mayor's Youth Advisory Committee

Date Approved:

Date Revised: N/A

Approval: Council

Committee Resource: Executive Assistant to the Mayor and CAO

1. Purpose

The Mayor's Youth Advisory Committee ("MYAC") is an Advisory Committee of Council established to provide a voice for the youth of Port Colborne, as well as to offer advice and recommendations to Council with respect to various recreational and social issues concerning the City's youth population.

2. Mandate

The MYAC will provide a forum for the exchange of information on youth needs, options, and initiatives across Port Colborne. MYAC will also coordinate events for the youth of Port Colborne throughout the school year as well as volunteering in the community and encouraging other youth to do the same. In order to provide a communication link between the youth of Port Colborne and City Council and to encourage facilities and programs that will enhance the quality of life, health, and well-being for youth in our community, the MYAC will:

- 2.1 Identify and keep Council informed of important matters and issues affecting youth in Port Colborne.
- 2.2 Act as a positive advocate for youth.
- 2.3 Seek input from youth on important matters affecting youth via surveys, forums and workshops and to address these issues through presentations to City Council, events or initiatives.
- 2.4 Support events created by City Council that relate to the mandate.



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

- 2.5 Provide leadership experience for youth.
- 2.6 Help enhance the image of youth in the City of Port Colborne.

3. Membership Composition

The MYAC shall consist of the following voting and non-voting members:

- 3.1 A maximum of eleven (11) voting youth members shall be appointed from the public at large by resolution of Council, including:
 - 3.1.1 Representatives from each of the two (2) local high schools, and those studying at Brock University/Niagara College.
- 3.2 One non-voting member of Council will be appointed to the MYAC to act as a liaison to the Committee. The Mayor is an ex-officio non-voting member of every Committee.
- 3.3 One non-voting member of staff who shall act as a resource person, recording secretary and shall provide administrative support to the Committee. Additional members of staff may be called on for specific subject matter expertise as a committee resource.

4. Membership Eligibility Criteria

To facilitate the nomination and appointment of new citizen members to the MYAC, the following criteria will be considered. The aim is to achieve diverse committee representatives.

- 4.1 Residency – Applicants must either live, be a tenant or owner of land, or the spouse/partner of such owner or tenant or go to school in the City of Port Colborne.
- 4.2 Age Requirement – Applicants must be between 13 and 25 years of age for the entirety of their proposed term.
- 4.3 Availability – It is imperative that an applicant be able to attend as many MYAC meetings as possible.

5. Membership Recruitment



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

- 5.1 Membership recruitment will be conducted in accordance with the City's Appointments to Boards and Committees Policy.
- 5.2 The membership on the Committee shall consist of appointments by Resolution of Council.

6. Term

Five (5) members will follow a two-year term and six (6) members will follow the term of the Council that appointed them. Each member of the MYAC shall hold membership until his/her successor is appointed. In the case of a vacancy for any cause other than expiration of term, the member appointed to fill the vacancy shall hold office for the balance of the term of the member whose place is vacant.

7. Resignation

A voting member of the MYAC shall cease to be a member of the Committee upon submission of a letter of resignation to the City Clerk or if he/she absents himself/herself from three successive scheduled meetings of the Committee without being authorized to do so by a resolution of the MYAC entered into the minutes.

8. Appointment of Chair and Vice-Chair

At the first meeting of the new term of the MYAC, the members shall appoint, from among their number, a Chair and Vice-Chair. Members of Council are not eligible to act as Chair or Vice-Chair.

9. Role of the Chair

The role of the Chair is to:

- 9.1 Preside at the meetings of MYAC in accordance with the City's Procedural By-law and keep discussion on topic.
- 9.2 Provide leadership to MYAC to encourage that its activities remain focused on its mandate as an Advisory Committee of Council.
- 9.3 Review agenda items with the Staff Liaison.
- 9.4 Oversee the overall success of the MYAC by motivating members to complete tasks they are capable of completing, and to track individual member's contributions to the Committee's work.



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

- 9.5 Serve as an ex-officio member of subcommittees and attend subcommittee meetings when necessary.
- 9.6 Liaise with other MYAC members.
- 9.7 Network and play an active role in initiatives within the City of Port Colborne, especially as they pertain to youth.
- 9.8 Make deputations/delegations, presentations, etc. before Council.

10. Role of the Vice-Chair

In the absence of the Chair, the Vice-Chair will chair meetings and assume all functions of the Chair as necessary.

11. Role of Committee Members

The role of Committee Members is to:

- 11.1 Ensure that the mandate of MYAC is being fulfilled.
- 11.2 Assist at all special events the MYAC participates in during the course of the term.
- 11.3 Conduct research to help inform of any youth programs, outreach campaigns, by-laws, etc.
- 11.4 Provide the Chair with solid, information regarding agenda items.
- 11.5 Advise on any controversial or significant issues.
- 11.6 Notify the Staff Liaison if unable to attend MYAC meetings to ensure that quorum will be available for all meetings.
- 11.7 Review projects as requested by Council and City staff related to various matters, including but not limited to climate change, parks and recreation, and active transportation.



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

12. Meetings

- 12.1 All meetings shall be open, and no person shall be excluded therefrom except for improper conduct or for matters identified in section 239(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25.
- 12.2 All matters pertaining to a closed meeting must first be approved by the Clerk to ensure it is appropriately being dealt with in closed session.
- 12.3 The MYAC shall hold a minimum of four (4) meetings in each calendar year. At the first regular meeting of the new term, a meeting schedule will be adopted by the Committee.
- 12.4 The Chair shall cause notice of the meetings, including the agenda for the meetings in accordance with the City's Procedural By-law.
- 12.5 Meetings will be held on a set day and time as may be determined by the MYAC or at the call of the Chair. The MYAC will establish a meeting schedule, taking into account the business needs and the schedule of Council.
- 12.6 The location of the meetings will be set by the MYAC at a City facility.

13. Minutes

The minutes of all MYAC meetings shall be recorded and distributed to MYAC Members and to the City Clerk for safekeeping and inclusion on the regular Council agenda.

The minutes shall be open to inspection in accordance with the *Municipal Act, 2001*, S.O. 2001, c. 25., as amended and such minutes will be posted on the City's website.

14. Quorum

A quorum of the MYAC shall consist of a majority of sitting, voting members; vacant seats shall count as seats for the purpose of calculating a quorum.

If quorum for a meeting is not present within fifteen (15) minutes of the time fixed for the commencement of the meeting, the MYAC may proceed without a quorum, provided that at least three Members are present. The Clerk is not required to be present, and no motions will be passed, or minutes prepared.



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**Port Colborne
Mayor's Youth Advisory Committee
Terms of Reference**

15. Conflict of Interest

It is the responsibility of each member to identify and disclose a pecuniary interest on any item or matter before Council, or Committee in accordance with the *Municipal Conflict of Interest Act*, R.S.O.1990, c.M. 50.

Where a Member has any pecuniary interest, direct or indirect, in any matter and is present at a meeting of the Committee at which the matter is the subject of consideration, the Member will, in accordance with *Municipal Conflict of Interest Act*, R.S.O.1990, c.M. 50 (5):

- file a written statement of the interest and its general nature with the Clerk prior to the meeting;
- not take part in the discussion of, or vote on any question with respect to the matter;
- not attempt in any way before, during and/or after the meeting to influence the vote on the matter.

Where a meeting is not open to the public, in addition to complying with the requirements under the *Municipal Conflict of Interest Act*, the Member will forthwith leave the meeting for the part during which the matter is under consideration.

The Clerk will record the particulars of any disclosure of pecuniary interest made by Members of Committees in the minutes of that meeting and update the Pecuniary Interest Registry. The Registry will be available for public inspection.

16. Procedures

Procedures for the proceedings of meetings shall be governed by the City's Procedural By-law as well as Robert's Rules of Order.

17. Remuneration

All members of the MYAC shall serve without remuneration.

18. Staff Liaison

City staff will provide support for the reviews and activities of the MYAC. The Staff Liaison will provide administrative, procedural, and technical support to the MYAC. The Staff Liaison will coordinate all requests for advice from the MYAC, through meeting agendas. MYAC responses to



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Port Colborne Mayor's Youth Advisory Committee Terms of Reference

such requests shall be co-ordinated by the Staff Liaison to the Clerk's Division.

19. Annual Workplan

An annual workplan with an estimate of the resources necessary for the coming year shall be prepared by the MYAC.

20. Terms of Reference

Any responsibilities not clearly identified within these Terms of Reference shall be the responsibility of the City of Port Colborne staff. Council may, at its discretion, change the Terms of Reference for this Committee at any time. Any changes proposed to these Terms of Reference by the MYAC shall be recommended to Council via the City Clerk through a report. At the discretion or upon the mandate of the Committee being fulfilled, the MYAC may be dissolved by resolution of Council.

21. Resources

- 21.1 Procedural By-Law
- 21.2 *Municipal Act*
- 21.3 Code of Conduct
- 21.4 Appointment to Boards/Committees Policy
- 21.5 *Conflict of Interest Act*
- 21.6 Robert's Rules of Order
- 21.7 *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)*

The Corporation of the City of Port Colborne

By-law No. _____

Being a by-law to Adopt, Ratify and Confirm the proceedings of the Council of The Corporation of the City of Port Colborne at its Regular Meeting of November 26, 2024

Whereas Section 5(1) of the *Municipal Act, 2001*, provides that the powers of a municipality shall be exercised by its council; and

Whereas Section 5(3) of the *Municipal Act, 2001*, provides that a municipal power, including a municipality's capacity rights, powers and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise; and

Whereas it is deemed expedient that the proceedings of the Council of The Corporation of the City of Port Colborne be confirmed and adopted by by-law;

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. Every action of the Council of The Corporation of the City of Port Colborne taken at its Regular Meeting of November 26, 2024, upon which a vote was taken and passed whether a resolution, recommendations, adoption by reference, or other means, is hereby enacted as a by-law of the City to take effect upon the passing hereof.
2. That where no individual by-law has been or is passed with respect to the taking of any action authorized in or with respect to the exercise of any powers by the Council, then this by-law is deemed for all purposes to be the by-law required for such authorization or exercise of any powers.
3. That the Mayor and Clerk are authorized to execute any documents required on behalf of the City and affix the corporate seal of the City and the Mayor and Clerk, and such other persons as the action directs, are authorized and directed to take the necessary steps to implement the action.
4. That the Clerk is authorized to affect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical, or descriptive nature to this by-law or its schedules after the passage of this by-law.

Enacted and passed this 26th, day of November, 2024.

William C. Steele
Mayor

Charlotte Madden
City Clerk