



# MUNICIPALITY OF ARRAN-ELDERSLIE

## Council Meeting

## AGENDA

Tuesday, October 14, 2025, 9:00 a.m.  
Council Chambers  
1925 Bruce Road 10, Chesley, ON

---

### Pages

1. Call to Order
2. Mayor's Announcements (If Required)
3. Adoption of Agenda
4. Disclosures of Pecuniary Interest and General Nature Thereof
5. Minutes of Previous Meetings
  - 5.1 September 22, 2025 - Regular Council Minutes 1
  - 5.2 September 29, 2025 - Special Council Minutes 11
6. Minutes of Sub-Committee Meetings
  - 6.1 Chesley and Area Joint Fire Board - May 13, 2025 13
  - 6.2 Chesley Community Working Group - June 18, 2025 Minutes 17
  - 6.3 Tara Community Working Group - June 19, 2025 Minutes 20
7. Presentations
  - 7.1 MNP - 2023 and 2024 Audited Draft Financial Statements 23
8. Correspondence
  - 8.1 Requiring Action

8.1.1	ROMA Conference Attendance - January 18 to January 20, 2026	126
8.2	For Information	
8.2.1	Paisley Agricultural Society	129
8.2.2	Solicitor General - Review of OPP Cost Recovery Model	131
8.2.3	Grey Sauble Conservation Authority Board Minutes - August 27, 2025	133
8.2.4	Saugeen Valley Conservation Authority Board Minutes - July 17, 2025	139
8.2.5	Ministry of Health - Grey Bruce Health Unit	143
8.2.6	AMO - Stronger Leaders, Stronger Communities	145
8.2.7	Lunch and Learn - Your 2025 Holiday Marketing Playbook	148
9.	Staff Reports	
9.1	Emergency Services	
9.1.1	FIRE 2025-09 Arran-Elderslie Fire and Emergency Services Fire Code Litigation	149
9.2	Public Works	
9.2.1	PWRDS-2025-28 - Tile Drain Loan - de Boer - 99 Concession 12 East, Arran	151
9.2.2	PWRDS-2025-29 Proposed Stormwater Utility – Public Consultation Update	153
9.2.3	PWWS-2025-07 Blue Box Transition – Non -Eligible Sources	185
9.3	Economic Development	
9.3.1	ECDEV-2025-20 International Plowing Match Request for Big Bruce	189
9.4	CAO	
9.4.1	HR-2025-02 Cost of Living Increase Non-Union Employees	193

10. Members Updates
11. New Business
  - 11.1 Remembrance Day Services
12. Closed Session (if required)
  - Personal matters about an identifiable individual, including municipal or local board employees (2 items) - Appeal to Human Rights Tribunal, Personnel/ Staffing matter.
  - Plans and instructions for negotiations (2 items)- Solarbank, BASWR
13. Resolution to Reconvene in Open Session
14. Adoption of Recommendations Arising from Closed Session (If Any)
15. Confirming By-law
  - 15.1 By-law 76-2025 - Confirming By-law 200
16. Adjournment
17. List of Upcoming Council meetings
  - October 27, 2025
  - November 10, 2025
  - November 24, 2025
  - December 8, 2025



## **MUNICIPALITY OF ARRAN-ELDERSLIE**

### **Council Meeting**

### **MINUTES**

**Monday, September 22, 2025, 9:00 a.m.**

**Council Chambers**

**1925 Bruce Road 10, Chesley, ON**

Council Present: Mayor Steve Hammell  
Deputy Mayor Jennifer Shaw  
Councillor Ryan Nickason  
Councillor Darryl Hampton  
Councillor Brian Dudgeon  
Councillor Moiken Penner  
Councillor Peter Steinacker

Staff Present: Christine Fraser-McDonald - Clerk  
Julie Fenton - Coordinator of Infrastructure and Development  
Scott McLeod - Public Works Manager  
Carly Steinhoff - Recreation Manager  
Steve Tiernan - Fire Chief  
David Munro - Treasurer  
Jennifer Isber-Legge - Economic Development & Communications Coordinator  
Emily Dance, CAO  
Devan Acton, Deputy Clerk

#### **1. Call to Order**

Mayor Hammell called the meeting to order at 9:00 am. A quorum was present.

#### **2. Mayor's Announcements (If Required)**

- I would like to introduce our Jackson Penner. Jackson is our new Manager of Building and Planning Services/Chief Building Official.
- September 30th is the National Day for Truth and Reconciliation.
- The application deadline for grants and donations to be considered for the 2026 Budget is October 1<sup>st</sup>



- The Paisley Treasure Chest Museum is holding “History Thru Art” with Ken Thornburn and Judy MacKinnon on September 23 at 7:00 PM.
- The Chesley Kinettes are holding community consultation meeting about the potential for a dog park in Chesley on September 24 @ 7:00 PM at the Chesley Community Centre.
- Proposed Stormwater Utility Public Information Sessions will be held on Thursday September 25<sup>th</sup> at:
  - Paisley Community Centre – 2:00 – 3:00 PM
  - Chesley Community Centre – 4:00 – 5:30 PM
  - Tara Community Centre – 6:00 – 7:30 PM
- Coffee with the Mayor will be held on October 7<sup>th</sup> at the Chesley Community Centre from 10:00 AM to 11:30 AM.
- Arran-Elderslie is hosting “Common Ground – Connecting Through Culture in Bruce County” on October 8 from 9:30 AM to 3:00 PM at the Chesley Community Centre. Pre-registration is required.
- “Fill Your Bowls” by the Paisley Artscape will be held on September 28 at the Paisley Community Centre from 12:00 PM to 2:00 PM.
- The Arran-Elderslie Fire Department, Chesley Station, will be holding their annual Firefighter’s Breakfast on October 4<sup>th</sup> from 7:30 AM to 11:00 AM.
- Council would like to congratulate the Chesley Happy Gang on their 65th anniversary.

### 3. **Adoption of Agenda**

Subsequent to further discussion, Council passed the following resolution:

**329-16-2025**

**Moved by:** Councillor Dudgeon

**Seconded by:** Councillor Nickason

Be It Resolved that the agenda for the Council Meeting of Monday, September 22, 2025 be received and adopted, as distributed by the Clerk.

**Carried**

### 4. **Disclosures of Pecuniary Interest and General Nature Thereof**

None declared at this time.

### 5. **Minutes of Previous Meetings**

### **5.1 September 8, 2025 - Regular Council Minutes**

Subsequent to further discussion, Council passed the following resolution:

**330-16-2025**

**Moved by:** Deputy Mayor Shaw

**Seconded by:** Councillor Nickason

Be It Resolved that the Council of the Municipality of Arran-Elderslie adopt the minutes of the Regular Council Session held September 8, 2025.

**Carried**

## **6. Minutes of Sub-Committee Meetings**

Subsequent to further discussion, Council passed the following resolution:

**331-16-2025**

**Moved by:** Deputy Mayor Shaw

**Seconded by:** Councillor Dudgeon

Be It Resolved that Council receives for information purposes the South Bruce OPP Detachment Minutes of May 13, 2025 and the ADIE Working Committee minutes of June 2, 2025

**Carried**

### **6.1 South Bruce OPP Detachment Board Minutes - May 13, 2025**

### **6.2 ADIE Working Committee Minutes - June 2, 2025**

## **7. Delegations**

### **7.1 Proposed Saugeen Hospice**

Julie Johnston and Carol Kraft gave a presentation to Council regarding the needs for a new local hospice. It will be a six bed facility for end-of-life care. Grey-Bruce has 12 active hospice beds, but requires 18 hospice beds. It provides support for the individual as well as families. They are looking to open in 2028.

They have a goal of 10 million dollars and have raised 7.4 million to date.

They are requesting Council's tangible support to achieve their goal of 10 million dollars. The Ontario government has pledged 1.4 million which is included in the 7.4 million that has been raised.

Council thanked Julie and Carol for their presentation.

## **8. Correspondence**

## 8.1 Requiring Action

### 8.1.1 Paisley Artscape Society "Fill Your Bowls" Soup Competition

Subsequent to further discussion, Council passed the following resolution:

**332-16-2025**

**Moved by:** Councillor Dudgeon

**Seconded by:** Councillor Steinacker

Be It Resolved that Council hereby support the in-kind use of municipal facilities for the Paisley Artscape Society's "Fill Your Bowls" Soup Competition and agrees to waive the facility rental fees for September 27, 28 and November 6th.

**Carried**

## 8.2 For Information

Subsequent to further discussion, Council passed the following resolution:

**333-16-2025**

**Moved by:** Councillor Nickason

**Seconded by:** Deputy Mayor Shaw

Be It Resolved that the Council of the Municipality of Arran-Elderslie receives, notes, and files correspondence on the Council Agenda for information purposes.

**Carried**

8.2.1 GSCA Media Release - More Than Trees

8.2.2 Paul Vickers - Media Release - Ontario Community Infrastructure Fund

8.2.3 SMART Board Minutes - June 20, 2025 and September 5, 2025

8.2.4 SMART Board Annual Report and Letter

## 9. Staff Reports

### 9.1 Public Works

#### 9.1.1 PWRDS-2025-17 – Angled Parking River Street – Notice of Motion

CAO Emily Dance and Scott McLeod, Manager of Public Works, responded to questions from Members of Council.

The cost for the proposed parking on Water Street is approximately \$25,000 to \$30,000 excluding HST.

Subsequent to further discussion, Council passed the following resolution:

**334-16-2025**

**Moved by:** Deputy Mayor Shaw

**Seconded by:** Councillor Penner

Be It Resolved that Council hereby approves Report PWRDS-2025-17 Angled Parking River Street

AND FURTHER the current motion regarding angled parking on Water Street be addressed in conjunction with the direction provided on June 9, 2025, which authorized staff to:

“Engage with a consultant in partnership with the County of Bruce to proceed with a high-level feasibility review for the potential conversion of Mill Drive and Rowe Street from two-way to one-way traffic, and that the review include the key components outlined in the report;

And direct staff to engage with a consultant to perform a parking study for the urban areas of Paisley, Tara and Chesley, with the associated expenses for the projects to be included in 2026 Budget deliberations.

**Carried**

9.1.2 PWRDS-2025-23 Stormwater Needs Study - Chesley, Paisley, Tara

Coordinator of Infrastructure and Development, Julie Fenton and Works Manager Scott McLeod responded to questions from Members of Council.

Subsequent to further discussion, Council passed the following resolution:

**335-16-2025**

**Moved by:** Councillor Penner

**Seconded by:** Deputy Mayor Shaw

Be It Resolved that Council hereby receives for information Report PWRDS-2025-23 Stormwater Needs Study - Chesley, Paisley, Tara.

**Carried**

9.1.3 PWRDS-2025-27 Tile Loan Application – George D. Maxwell

Coordinator of Infrastructure and Development, Julie Fenton, responded to questions from Members of Council.

Subsequent to further discussion, Council passed the following resolution:

**336-16-2025**

**Moved by:** Councillor Dudgeon

**Seconded by:** Councillor Nickason

Be It Resolved that Council hereby approves Report ; and

Receives Tile Drainage Loan Application from George D. Maxwell, with an estimated cost of \$88,200 for the drainage system for the property described as Lot 13 Concession 2 in the geographic Township of Elderslie, Roll Number 4103-380-002-07500, subject to the availability of funds allocated by the Province of Ontario for tile drainage purposes; and

That the amount of the tile drain loan will be \$50,000; and

Further that a by-law be prepared to impose special annual drainage rates upon land in respect of which money is borrowed under the Tile Drainage Act.

**Carried**

9.1.4 PWWS-2025-06 Project Update - Tara Well 3 Review for information.

Coordinator of Infrastructure and Development, Julie Fenton, responded to questions from Members of Council.

Subsequent to further discussion, Council passed the following resolution:

**337-16-2025**

**Moved by:** Councillor Steinacker

**Seconded by:** Deputy Mayor Shaw

Be It Resolved Council hereby receives Report PWWS-2025-06 Project Update - Tara Well 3 Review for information.

**Carried**

**9.2 CAO**

### 9.2.1 CAO-2025-30 Tara BESS Project Update – OLT Appeal Withdrawn

CAO Emily Dance responded to questions from Members of Council.

Subsequent to further discussion, Council passed the following resolution:

#### **338-16-2025**

**Moved by:** Councillor Steinacker

**Seconded by:** Deputy Mayor Shaw

Be It Resolved that Council hereby approves Report CAO-2025-30 Tara BESS Project Update – OLT Appeal Withdrawn;

AND supports a collaborative approach to community engagement;

AND FUTHER that staff be directed to work with Neoen to develop and implement engagement strategies that promote transparency, build trust, and support informed decision-making by residents and Council on BESS technology and any future projects.

**Carried**

## 10. Members Updates

### Shaw:

Deputy Mayor Shaw attended the Tara Fall Fair, SMART Board meeting, and met with the CAO and Treasure re: budget and the Tara Community Working Group meeting. She will not be at the next Council meeting.

### Hampton:

Councillor Hampton attended the budget input meeting and the Chesley community working group.

### Dudgeon:

Councillor Dudgeon had nothing to report.

### Steinacker:

Councillor Steinacker attended the ADIE meeting, Tara Fall Fair and the Tara Community Working group.

### Penner:

Councillor Penner attended the Tara Fair, budget input meeting with the CAO and Treasurer and a SVCA meeting.

### Nickason:

Councillor Nickason attended a Wind Turbine meeting, a South Bruce Hospital advisory committee as well as attending the Tara Fair and a BASWR meeting.

Hammell:

Mayor Hammell attended the Tara Fair, the South Bruce Grey Health Centre strategic plan information session, attended the Kinsmen Club recognition of Peter Knipfel, and will be attending the Chesley Fire Board meeting.

## **11. By-laws**

### **11.1 By-law 73-2025 - Adopt a Tangible Capital Assets Policy**

Subsequent to further discussion, Council passed the following resolution:

**339-16-2025**

**Moved by:** Councillor Hampton

**Seconded by:** Councillor Nickason

Be It Resolved that By-law No. 73-2025 be introduced and read a first, second and third time, signed by the Mayor and Clerk, sealed with the Seal of the Corporation, and engrossed in the By-law Book.

By-law 25-2025 being a By-law to adopt a Tangible Capital Assets Policy.

**Carried**

### **11.2 By-law 74-2025 - Adopt a Strategic Asset Management Policy**

Subsequent to further discussion, Council passed the following resolution:

**340-16-2025**

**Moved by:** Deputy Mayor Shaw

**Seconded by:** Councillor Steinacker

Be It Resolved that By-law No. 74-2025 be introduced and read a first, second and third time, signed by the Mayor and Clerk, sealed with the Seal of the Corporation, and engrossed in the By-law Book.

By-law 74-2025 being a By-law to adopt a Strategic Asset Management Policy.

**Carried**

## **12. Closed Session**

Subsequent to further discussion, Council passed the following resolution:

**341-16-2025**

Be It Resolved that the Council of the Municipality of Arran-Elderslie does now go into closed session to discuss an item(s) which relates to:

- personal matters about an identifiable individual, including municipal or local board employees - staffing update
- labour relations or employee negotiations - union negotiations

Staff Authorized to Remain:

CAO Emily Dance, Clerk Christine Fraser-McDonald

### **13. Resolution to Reconvene in Open Session**

Subsequent to further discussion, Council passed the following resolution:

**342-16-2025**

**Moved by:** Councillor Hampton

**Seconded by:** Deputy Mayor Shaw

Be It Resolved That Council of the Municipality of Arran-Elderslie does now return to the Open Session at 11:49 AM.

**Carried**

### **14. Adoption of Recommendations Arising from Closed Session (If Any)**

Mayor Hammell confirmed that Council addressed only the topics listed in the Closed Session motion regarding a staffing update and union negotiations.

Item 1 was received for information.

Direction was given to staff for Item 2.

### **15. Confirming By-law**

#### **15.1 By-law 75-2025 - Confirming By-law**

Subsequent to further discussion, Council passed the following resolution:

**343-16-2025**

**Moved by:** Councillor Hampton

**Seconded by:** Councillor Penner

Be It Resolved that By-law No. 75-2025 be introduced and read a first, second and third time, signed by the Mayor and Clerk, sealed with the Seal of the Corporation, and engrossed in the By-law Book.

By-law 75-2025 being a By-law to confirm the proceedings of the Regular Council meeting of the Municipality of Arran-Elderslie held Monday, September 22, 2025.



**Carried**

**16. Adjournment**

Subsequent to further discussion, Council passed the following resolution:

**344-16-2025**

**Moved by:** Councillor Nickason

**Seconded by:** Councillor Penner

Be It Resolved that the meeting be adjourned to the call of the Mayor at 11:52 AM

**Carried**

**17. List of Upcoming Council meetings**

- October 14, 2025
- October 27, 2025
- November 10, 2025
- November 24, 2025
- December 8, 2025

---

Steve Hammell, Mayor

---

Christine Fraser-McDonald, Clerk



## MUNICIPALITY OF ARRAN-ELDERSLIE

### Special Council Meeting

### MINUTES

**Monday, September 29, 2025, 9:00 a.m.**

**Municipal Council Chambers**

**1925 Bruce Road 10, Chesley**

Council Present: Mayor Steve Hammell  
Deputy Mayor Jennifer Shaw  
Councillor Ryan Nickason  
Councillor Darryl Hampton  
Councillor Moiken Penner

Council Absent: Councillor Brian Dudgeon  
Councillor Peter Steinacker

Staff Present: Christine Fraser-McDonald - Clerk  
Julie Fenton - Coordinator of Infrastructure and Development  
Scott McLeod - Public Works Manager  
Emily Dance, CAO  
Devan Acton - Deputy Clerk

#### 1. Call to Order

Mayor Hammell called the meeting to order at 9:00 am. A quorum was present.

#### 2. Adoption of Agenda

Council passed the following resolution:

**Moved by:** Councillor Nickason

**Seconded by:** Councillor Penner

Be It Resolved that the agenda for the Council Meeting of Monday, September 29, 2025 be received and adopted, as distributed by the Clerk.

**Carried**

#### 3. Disclosures of Pecuniary Interest and General Nature Thereof

None declared at this time.

#### 4. New Business

#### **4.1 Facility and Infrastructure Road Tour**

### **5. Adjournment**

Mayor Hammell adjourned the meeting at 2:04 PM.

---

Steve Hammell, Mayor

---

Christine Fraser-McDonald, Clerk

## **Chesley and Area Joint Fire Board**

### **MINUTES**

**Tuesday, May 13, 2025, 4:00 p.m.**  
**Council Chambers and/or Via Microsoft Teams**  
**1925 Bruce Road 10**  
**Chesley, ON N0G 1L0**

Members Present: Darryl Hampton - Arran-Elderslie  
 Steve Hammell - Arran-Elderslie  
 Scott Mackey- Chatsworth

Staff Present: Christine Fraser-McDonald, Clerk - Arran-Elderslie  
 Steve Tiernan, Fire Chief - Arran-Elderslie  
 Patty Sinnamon, Chief Administrative Officer/Clerk - Chatsworth

#### **1. Call to Order**

Clerk Christine Fraser-McDonald called the meeting to order at 4:00 p.m. A quorum was present.

#### **2. Election of Chairperson**

Clerk, Christine Fraser-McDonald opened the floor for nominations for Chairperson.

Member Scott Mackey nominated Member Steve Hammell as Chairperson. Member Steve Hammell accepted the nomination.

Member Steve Hammell nominated Member Scott Mackey as Vice Chair. Member Scott Mackey accepted the nomination.

The Clerk closed the nominations.

The Clerk turned the meeting over to Chair Steve Hammell.

#### **3. Adoption of Agenda**

Subsequent to further discussion, the Chesley and Area Joint Fire Board passed the following resolution:

**08-02-2025**

**Moved by:** Darryl Hampton - Arran-  
Elderslie

**Seconded by:** Scott Mackey- Chatsworth

Be It Resolved that the agenda for the Council Meeting of Tuesday, May 13, 2025 be received and adopted, as distributed by the Clerk.

**Carried**

#### **4. Declaration of Pecuniary Interests**

None at this time.

#### **5. Minutes of Previous Meeting**

##### **5.1 February 11, 2025 - Fire Board Minutes**

Subsequent to further discussion, the Chesley and Area Joint Fire Board passed the following resolution:

**09-02-2025**

**Moved by:** Darryl Hampton - Arran-  
Elderslie

**Seconded by:** Scott Mackey- Chatsworth

Be It Resolved that the Chesley and Area Fire Board adopts the minutes of the Committee meeting held on February 11, 2025.

**Carried**

#### **6. New Business**

##### **6.1 Fire 2025-06 Chesley & Area Joint Fire Board First Quarter Meeting**

Fire Chief Steve Tiernan discussed his report with the Board.

Subsequent to further discussion, Council passed the following resolution:

**10-02-2025**

**Moved by:** Scott Mackey- Chatsworth

**Seconded by:** Darryl Hampton - Arran-  
Elderslie

Be It Resolved that the Chesley and Area Fire Board receives the report from Fire Chief Steve Tiernan for information for the first quarter of 2025.

**Carried**

6.2 SRFIN.25.09 - 2025 Chesley & Area Joint Fire Board 2025 Financial Update

Treasurer David Munro presented his report to the Board.

Member Darryl Hampton asked if the pumper truck chassis was on schedule.

Subsequent to further discussion, Council passed the following resolution:

**11-02-2025**

**Moved by:** Darryl Hampton - Arran-  
Elderslie

**Seconded by:** Scott Mackey- Chatsworth

Be It Resolved that the Chesley & Area Joint Fire Board hereby receives SRFIN.25.09 - 2025 Chesley & Area Joint Fire Board 2025 Financial Update

**Carried**

**7. Next Meeting Date**

- August 12, 2025
- November 18, 2025

Fire Chief Steve Tiernan is unable to attend the November 18, 2025 meeting. The board directed staff to move the meeting to November 25, 2025.

## **8. Adjournment**

Subsequent to further discussion, the Chesley and Area Joint Fire Board passed the following resolution:

**12-02-2025**

**Moved by:** Darryl Hampton - Arran-  
Elderslie

**Seconded by:** Scott Mackey- Chatsworth

Be It Resolved that the meeting be adjourned to the call of the Chair at 4:25 p.m.

**Carried**

---

Chair

---

Recording Secretary

**Chesley Community Working Group  
MINUTES**

**Wednesday, June 18, 2025, 5:00 p.m.  
Municipal Council Chambers  
1925 Bruce Road 10, Chesley**

Members Present: Dan Foxcroft  
Kate Grieve  
Chesley Ward Councillor Darryl Hampton  
Tara Ward Councillor Peter Steinacker  
Kristen Sweiger  
Dave Tedford

Staff Present: Jennifer Isber-Legge - Economic Development &  
Communications Coordinator

**1. Call to Order**

Chair Darryl Hampton called the meeting to order at 5:02pm.

A quorum was present.

**2. Approval of Agenda**

Subsequent to further discussion, the Committee passed the following resolution:

**Moved by:** Dave Tedford

**Seconded by:** Dan Foxcroft

Be it resolved that the agenda for the Chesley Community Working Group be received and adopted as distributed by the Economic Development and Communications Coordinator.

**Carried**

**3. Disclosure of Pecuniary Interest and General Nature Thereof**

None declared

**4. Approval of Previous Minutes**



**Moved by:** Kristen Sweiger

**Seconded by:** Tara Ward Councillor Peter Steinacker

Be it resolved that the minutes for the Chesley Community Working Group on May 14, 2025 be approved as distributed by the Economic Development and Communications Coordinator.

**Carried**

## **5. New Business**

### **5.1 Spruce the Bruce Project Updates**

1. Parks and Trails Map. 5 signs have been ordered and are ready to be installed at visible locations like the Main St. Parkette, Chesley Pool, Arena, Works building, and along the trail. Printed copies are available at the Municipal office and will be disbursed to businesses and locations. Look into window marking for businesses distributing.
2. Main St. Parkette is moving along slowly but the main pieces will be ready before homecoming.
3. Washrooms with Wow is scheduled with the designer for early fall consideration.

### **5.2 Kinsmen Mural Update**

The mural design is finalized and we are considering a temporary location due to road construction.

The permanent location is on the north side of the Bijou.

### **5.3 Vacant Storefront Tax Implementation**

Resolution is attached for information.

Property Standards special project is scheduled for August.

## **6. Upcoming Business**

## **7. Action Items Tracking Sheet**

Amendments to the Action Items Tracking Sheet

1. In progress
3. Complete

## **8. Next Meeting Date**

Sept 17th

**9. Adjournment**

**Moved by:** Kristen Sweiger

**Seconded by:** Dave Tedford

Be it resolved that the meeting be adjourned at 6:10.

**Carried**

---

Chair

---

Secretary

**Tara Community Working Group  
MINUTES**

**Thursday, June 19, 2025, 10:00 a.m.  
Remax Office, 18 Yonge St N, Tara  
18 Yonge St N, Tara**

Members Present: Karen Kerker  
Brett McMullen  
Tara Ward Councillor Peter Steinacker  
Dave Tedford  
Ken Thornburn

Staff Present: Jennifer Isber-Legge - Economic Development &  
Communications Coordinator

**1. Call to Order**

Chair for this meeting, Pete called the meeting to order at 10:00am.

A quorum was present.

**2. Approval of Agenda**

**Moved by:** Ken Thornburn

**Seconded by:** Brett McMullen

Be it resolved that the agenda for the Tara Community Working Group be received and adopted as distributed by the Economic Development and Communications Coordinator.

**Carried**

**3. Disclosure of Pecuniary Interest and General Nature Thereof**

None disclosed

**4. Approval of Previous Minutes**

Subsequent to further discussion, the Committee passed the following resolution:

Be it resolved that the minutes for the Tara Community Working Group on May 15, 2025 be approved as distributed by the Economic Development and Communications Coordinator with the location corrected.

**Carried**

## **5. New Business**

### **5.1 Project Updates**

1. Banners and umbrella tables. Banners will be installed in the next week. Group discussion on the umbrella table recommends a blue table with a yellow umbrella.
2. Benches & Bike Racks. Benches will be arriving in the next couple of weeks and bike racks will be arriving mid August.
3. Washrooms with Wow is scheduled with the designer for early fall consideration.

**Moved by:** Ken Thornburn

**Seconded by:** Karen Kerker

The Tara Community Working Group recommends that the accessible picnic table to be placed near the mammoth have a blue table and yellow umbrella.

**Carried**

### **5.2 Vacant Storefront Tax Implementation**

Resolution is attached for information.

Property Standards special project is scheduled for August.

## **6. Upcoming Business**

Feature locations for Arran-Elderslie to be used for tourism projects.

The following ideas were proposed for feature locations in Tara

Mammoth

Rotary Bridge

Splash Pad

100 Trees for Tara

Retro Park

## **7. Action Items Tracking Sheet**

Attention was drawn to items #8 and #9 that have not been started.

**8. Next Meeting Date**

September 18, 2025

**9. Adjournment**

**Moved by:** Karen Kerker

**Seconded by:** Brett McMullen

Be it resolved that the meeting be adjourned at 10:53 am

**Carried**

---

Chair

---

Secretary

**The Corporation of the  
Municipality of Arran-Elderslie  
Financial Information  
December 31, 2023**

DRAFT

**The Corporation of the Municipality of Arran-Elderslie  
Financial Information  
December 31, 2023**

---

**Contents**

**The Corporation of the Municipality of Arran-Elderslie Consolidated Financial Statements**

**The Corporation of the Municipality of Arran-Elderslie Trust Funds**

DRAFT

**The Corporation of the  
Municipality of Arran-Elderslie  
Consolidated Financial Statements  
For the year ended December 31, 2023**

DRAFT



**The Corporation of the Municipality of Arran-Elderslie**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2023**

**Contents**

---

**The Corporation of the Municipality of Arran-Elderslie**

Independent Auditor's Report	2 - 4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations and Accumulated Surplus	6
Consolidated Statement of Changes in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Summary of Significant Accounting Policies	9 - 13
Notes to Consolidated Financial Statements	14 - 30
Schedule of Deferred Revenue	31

## Independent Auditor's Report

To the Members of Council of The Corporation of the Municipality of Arran-Elderslie:

### Qualified Opinion

We have audited the consolidated financial statements of the Municipality of Arran-Elderslie (the "Municipality"), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2023, and the results of its consolidated operations, consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

The Municipality's summary of significant accounting policies describes the tangible capital asset policy with respect to its tangible capital assets. It has been determined that adjustments are required to water, sewer, and roads assets but the Municipality has not yet gathered the necessary information. In addition, the impact of the adjustment to the opening 2019 capital asset balances was not susceptible to satisfactory audit verification. As a result, we have been unable to determine whether further adjustments to the amounts recorded are necessary for the years ended December 31, 2020 through to December 31, 2023.

Effective January 1, 2023, the Municipality was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of January 1, 2023. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, tangible capital assets and the asset retirement obligations at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31 for both the 2023 and 2022 year.

As a result of PS 3280 not being adopted, the Municipality accounts for its landfill closure and post closure liability in accordance with withdrawn PS 3270 Solid Waste Landfill Closure and Post Closure Liability. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, landfill closure and post closure liability as at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31 for both the 2023 and 2022 years.

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 qualified opinion.

### Other Matter

The consolidated financial statements for the year ended December 31, 2022 were audited by another auditor who expressed a qualified opinion on those statements on February 13, 2024 for the reasons described in the first paragraph of the Basis for Qualified Opinion paragraph.

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

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

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

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

### 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Municipality as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes 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.

Owen Sound, Ontario

October 14, 2025

Chartered Professional Accountants

Licensed Public Accountants

DRAFT

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Financial Position

December 31	2023	2022
<b>Financial assets</b>		
Cash and investments (Note 2)	\$ 22,394,537	\$ 21,471,691
Taxes receivable	1,067,836	1,066,704
Trade and other receivables	919,721	1,947,375
Inventory held for resale	-	4,598
Long-term receivables (Note 3)	314,451	279,651
	<u>24,696,545</u>	<u>24,770,019</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,514,061	1,318,347
Solid waste closure and post-closure liabilities (Note 5)	169,755	169,755
Post-employment benefits liabilities (Note 11)	407,851	391,971
Deferred revenue (Page 31)	983,613	1,481,056
Long-term liabilities (Note 6)	313,707	273,379
	<u>4,388,987</u>	<u>3,634,508</u>
<b>Net financial assets</b>	<u>20,307,558</u>	<u>21,135,511</u>
<b>Non-financial assets</b>		
Inventory of supplies	95,248	86,368
Prepaid expenses	76,691	60,049
Tangible capital assets (Note 7)	46,729,873	42,232,587
	<u>46,901,812</u>	<u>42,379,004</u>
<b>Accumulated surplus (Note 8)</b>	<u>\$ 67,209,370</u>	<u>\$ 63,514,515</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31	2023 Budget (Note 10)	2023 Actual	2022 Actual
<b>Revenue</b>			
Taxation	\$ 6,377,509	\$ 6,345,139	\$ 5,976,490
Fees and user charges	4,317,107	4,741,936	4,532,223
Government transfers (Note 12)	3,705,657	3,493,808	3,935,607
Other income (Note 13)	1,532,104	1,671,692	1,367,233
	<u>15,932,377</u>	<u>16,252,575</u>	<u>15,811,553</u>
<b>Expenses</b>			
General government	1,432,274	1,496,287	1,615,827
Protection services	2,381,845	2,461,973	2,354,778
Transportation services	2,666,648	3,572,701	3,644,977
Environmental services	1,714,733	2,599,619	2,471,703
Health services	203,329	249,011	257,842
Recreation and cultural services	1,719,125	1,891,960	1,880,976
Planning and development	444,573	286,169	380,224
	<u>10,562,527</u>	<u>12,557,720</u>	<u>12,606,327</u>
<b>Annual surplus (Note 10)</b>	5,369,850	3,694,855	3,205,226
<b>Accumulated surplus, beginning of the year</b>	56,069,806	63,514,515	60,309,289
<b>Accumulated surplus, end of the year</b>	<u>\$ 61,439,656</u>	<u>\$ 67,209,370</u>	<u>\$ 63,514,515</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31	2023 Budget (Note 10)	2023 Actual	2022 Actual
<b>Annual surplus (Page 6)</b>	\$ 5,369,850	\$ 3,694,855	\$ 3,205,226
Acquisition of tangible capital assets	(9,711,211)	(6,796,938)	(4,907,280)
Amortization of tangible capital assets	-	2,229,288	2,149,097
Gain (loss) on sale of tangible capital assets	-	45,034	(288,655)
Proceeds on disposal of capital assets	-	25,330	291,007
	(9,711,211)	(4,497,286)	(2,755,831)
Change in prepaid expenses	-	(16,642)	20,376
Change in inventories of supplies	-	(8,880)	(10,001)
	-	(25,522)	10,375
<b>Increase (decrease) in net financial assets</b>	(4,341,361)	(827,953)	459,770
<b>Net financial assets, beginning of the year</b>	21,135,511	21,135,511	20,675,741
<b>Net financial assets, end of the year</b>	\$ 16,794,150	\$ 20,307,558	\$ 21,135,511

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Cash Flows

For the year ended December 31	2023	2022
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus (Page 6)	\$ 3,694,855	\$ 3,205,226
Items not involving cash		
Solid waste closure and post-closure liabilities	-	7,820
Amortization	2,229,288	2,149,097
Post-employment benefits liabilities	15,880	14,222
Deferred revenue recognized	(876,296)	(681,677)
Change in prepaid expenses	(16,642)	20,376
Loss on sale of capital assets	45,034	(288,655)
	<u>5,092,119</u>	<u>4,426,409</u>
Changes in non-cash working capital balances		
Taxes receivable	(1,132)	(77,518)
Trade and other receivables	1,027,654	(1,104,843)
Inventory held for resale	4,598	631
Inventory of supplies	(8,880)	(10,001)
Accounts payable and accrued liabilities	1,195,714	(190,129)
Deferred revenue received	378,853	1,088,324
	<u>7,688,926</u>	<u>4,132,873</u>
<b>Capital transactions</b>		
Cash used to acquire capital assets	(6,796,938)	(4,907,280)
Proceeds on sale of capital assets	25,330	291,007
	<u>(6,771,608)</u>	<u>(4,616,273)</u>
<b>Investing activities</b>		
Increase in long-term receivables	(91,600)	-
Repayment of long-term receivables	56,800	61,212
Change in investments	(94)	(36)
	<u>(34,894)</u>	<u>61,176</u>
<b>Financing activities</b>		
Additions to long-term liabilities	91,600	-
Repayment of long-term liabilities	(51,272)	(55,442)
	<u>40,328</u>	<u>(55,442)</u>
<b>Net change in cash and cash equivalents</b>	<b>922,752</b>	<b>(477,666)</b>
<b>Cash and cash equivalents, beginning of the year (Note 2)</b>	<b>10,942,139</b>	<b>11,419,805</b>
<b>Cash and cash equivalents, end of the year (Note 2)</b>	<b>\$ 11,864,891</b>	<b>\$ 10,942,139</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

**December 31, 2023**

#### **Management Responsibility**

Management of the Corporation of the Municipality of Arran-Elderslie has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these consolidated financial statements. Council reviews and approves the consolidated financial statements.

#### **Basis of Accounting**

The consolidated financial statements of the Corporation of the Municipality of Arran-Elderslie have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

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

#### **Basis of Consolidation**

The consolidated statements reflect the assets, liabilities, revenues and expenses of all municipal organizations, committees, and boards which are owned or controlled by Council. All interfund assets and liabilities and revenues and expenses have been eliminated on consolidation.

A government partnership exists where the municipality has shared control over the board or entity. The municipality's pro-rata share of the assets, liabilities, revenues and expenses are reflected in the financial statements using the proportionate consolidation method. The municipality's proportionate interest of the following government partnerships are reflected in the consolidated financial statements:

Chesley and District Fire Board	65.70%
Bruce Area Solid Waste Recycling Association	8.73%
Saugeen Mobility and Regional Transit	7.20%

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

December 31, 2023

#### Revenue Recognition

Revenues are recognized as follows:

- a) Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.
- b) Other revenues and user fees are recorded upon sale of goods or provision of service when collection is reasonably assured.
- c) Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is recorded directly to each fund balance and forms part of the respective deferred revenue balances.
- d) Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
- e) Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the consolidated statement of financial position. The revenue is reported on the consolidated statement of financial activities in the year in which it is used for the specified purpose.

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

December 31, 2023

<b>Cash and Cash Equivalents</b>	Cash and cash equivalents include all cash balances and highly liquid investments that are readily converted into cash.
<b>Investments</b>	Investments are recorded at the cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.
<b>Inventory</b>	<p>Inventory of goods held for resale is recorded at net realizable value.</p> <p>Inventory held for consumption is recorded at the lower of cost and replacement cost.</p>
<b>Post-Employment Benefits</b>	<p>The municipality provides post-employment health, dental, travel, and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered.</p> <p>The contributions to the Ontario Municipal Employers Retirement System ("OMERS"), a multi-employer defined benefit plan, are expensed when contributions are due.</p>
<b>Solid Waste Landfill Closure and Post-Closure Costs</b>	Site closure and post-closure care costs are recognized over the operating life of the landfill based on capacity used. The liability is recorded at its discounted value, based on the average long-term borrowing rate of the municipality.
<b>Liability for Contaminated Sites</b>	A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization 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 includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. A liability of \$30,000 has been accrued.

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

December 31, 2023

#### Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets, using the straight-line method. The useful life of the assets is based on estimates made by management. The following useful lives are used:

Land improvements	40 years
Buildings	40 years
Equipment	5 - 15 years
Roads - paved	15 - 20 years
Roads - gravel	10 years
Water and other utility systems	30 - 80 years
Bridges and culverts	20 - 50 years
Vehicles	5 - 12 years

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

#### Asset Retirement Obligation

A liability for an asset retirement obligation is recognized when 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 recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. Management intends to complete an assessment of the asset retirement obligation as part of the facilities review planned.

#### Financial Instruments

In accordance with transitional provisions, the Municipality records principal protected notes at cost rather than fair value. Cash is measured at fair value. All other financial assets; taxes receivable, trade and other receivables, long-term receivables, accounts payable and accrued liabilities and long-term liabilities are measured at amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

---

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

**December 31, 2023**

---

#### **Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items such as accrued grant receivables, useful life of assets, accrued liabilities, post-employment benefits, solid waste landfill closure and post-closure costs, liabilities for contaminated sites and taxation revenue. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

#### **County and School Board**

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

#### **Trust Funds**

Funds held in trust by the municipality, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately on the trust funds statement of continuity and balance sheet.

---

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Consolidated Financial Statements

December 31, 2023

#### 1. Change in Accounting Policy

On January 1, 2023 the Municipality adopted PS 3450 Financial Instruments which establishes standards for recognizing and measuring financial assets, financial liabilities and derivatives. This standard is required to be adopted prospectively, therefore comparative figures have not been restated.

#### 2. Cash and Investments

	2023	2022
Cash	\$ 10,406,591	\$ 9,915,254
Cash - Restricted	1,458,300	1,026,885
	<u>11,864,891</u>	<u>10,942,139</u>
Principal protected notes (cost)	10,500,000	10,500,000
Investments - Restricted GIC's	29,646	29,552
	<u>\$ 22,394,537</u>	<u>\$ 21,471,691</u>

The bank account earns interest at the average prime rate less 1.7%. The restricted investments are GIC's with interest rates between 3.15% and 4.25% and mature between June 2024 and January 2028.

The principal protected notes entitles the investor to repayment at maturity of the principal amount in addition to variable interest based on various percentages of performance of various Solactive Canada indexes. The variable interest has maximum payable percentages. The notes are designed to replicate investing strategies of lower risk long term capital gains. These notes have full principal protection at maturity. The maturity dates for the notes range from 2024 to 2028. Market value at Dec 31, 2023 was \$9,968,625.

#### 3. Long-Term Receivables

	2023	2022
Tile drainage loans, 6%, due 2024 to 2033	\$ 313,707	\$ 273,379
Kinette Club	744	6,272
	<u>\$ 314,451</u>	<u>\$ 279,651</u>

#### 4. Temporary Borrowings

The Municipality of Arran Elderslie has a demand operating facility with interest charged at prime minus 0.5% per annum. This facility is secured by a current borrowing by-law. At December 31, 2023, the municipality had a \$2,000,000 unused operating facility.

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Consolidated Financial Statements

**December 31, 2023**

#### 5. Solid Waste Closure and Post-Closure Liabilities

Solid waste closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance. The liabilities have been partially funded through budget allocations.

The liability for the Chesley Landfill site is recorded at \$148,333 and represents the present value of estimated post-closure costs using a discount rate of 3.43%. There is no remaining fill capacity available and the Chesley Landfill was closed to the public in 2012. Post-closure care is estimated to continue for a period of 15 years.

The Arran Landfill site was expanded and assumed landfilling operations for the entire Municipality on October 1, 2012. The useable area was divided into five phases, each requiring separate approval with Plans of Development for each phase. Currently, only Phases I and II have a Plan of Development and Operation (PDO). The liability for Phase I and II of the Arran Landfill site is recorded at \$21,422 and represents the present value of closure and post-closure costs for 38% of the current site's capacity, using the municipality's average long-term borrowing rate of 3.43%. The liability is recorded based on the capacity of the landfill used to date. The total estimated future expenditures for closure and post-closure care are \$526,681. The estimated remaining open capacity of Phases I and II is approximately 173,000 cubic meters, which will be filled in 57 years. Post-closure care is estimated to continue for a period of 20 years.

#### 6. Long-Term Liabilities

The balance of long-term liabilities reported on the consolidated statement of financial position is made up of the following:

	2023	2022
Tile drainage loans, 6%, due 2024 to 2033	<u>\$ 313,707</u>	<u>\$ 273,379</u>

Principal payments for the next five fiscal years and thereafter are as follows:

2024	\$ 58,576
2025	41,711
2026	41,129
2027	37,401
2028	33,450
Thereafter	<u>101,440</u>
	<u>\$ 313,707</u>

Interest paid during the year totalled \$13,964 (2022 - \$19,585).

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to Financial Statements**

**December 31, 2023**

**7. Tangible Capital Assets**

	<b>2023</b>								
	Land and Land Improvements	Buildings	Equipment	Roads	Water and Other Utility Systems	Bridges and Culverts	Vehicles	Work in Progress	Total
Cost, beginning of the year	\$ 1,365,588	\$ 8,137,286	\$3,344,422	\$ 48,929,927	\$ 35,488,403	\$ 9,148,032	\$ 7,023,568	\$1,306,836	\$114,744,062
Additions	64,645	257,646	395,062	1,627,190	1,603,962	164,155	731,280	1,952,998	6,796,938
Disposals	-	(1,150)	(27,028)	-	(142,888)	-	(101,411)	(12,311)	(284,788)
Transfers	260,986	247,556	166,809	34,098	136,966	-	-	(846,415)	-
Cost, end of the year	1,691,219	8,641,338	3,879,265	50,591,215	37,086,443	9,312,187	7,653,437	2,401,108	121,256,212
Accumulated amortization, beginning of the year	215,601	4,857,605	2,022,033	40,113,567	15,148,904	5,225,186	4,928,579	-	72,511,475
Amortization	49,984	191,123	256,405	583,083	642,678	226,183	279,832	-	2,229,288
Disposals	-	-	(25,483)	-	(81,387)	-	(107,554)	-	(214,424)
Transfers	-	-	-	-	-	-	-	-	-
Accumulated amortization, end of the year	265,585	5,048,728	2,252,955	40,696,650	15,710,195	5,451,369	5,100,857	-	74,526,339
Net carrying amount, end of the year	\$ 1,425,634	\$ 3,592,610	\$ 1,626,310	\$ 9,894,565	\$ 21,376,248	\$ 3,860,818	\$ 2,552,580	\$2,401,108	\$ 46,729,873



**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to Financial Statements**

**December 31, 2023**

**7. Tangible Capital Assets - (continued)**

									2022 (restated)
	Land and Improvements	Buildings	Equipment	Roads	Water and Other Utility Systems	Bridges and Culverts	Vehicles	Work in Progress	Total
Cost, beginning of the year	\$ 1,102,916	\$ 7,746,050	\$ 3,108,712	\$ 46,993,807	\$ 34,039,348	\$ 9,148,032	\$ 6,788,968	\$ 955,962	\$109,883,795
Additions	262,672	301,673	172,924	1,761,580	1,188,632	-	281,613	938,186	4,907,280
Disposals	-	-	-	-	-	-	(47,013)	-	(47,013)
Transfers	-	89,563	62,786	174,540	260,423	-	-	(587,312)	-
Cost, end of the year	1,365,588	8,137,286	3,344,422	48,929,927	35,488,403	9,148,032	7,023,568	1,306,836	114,744,062
Accumulated amortization, beginning of the year	177,958	4,658,020	1,789,335	39,516,231	14,508,706	5,035,568	4,721,221	-	70,407,039
Amortization	38,736	198,492	232,698	597,336	640,198	189,618	252,019	-	2,149,097
Disposals	-	-	-	-	-	-	(44,661)	-	(44,661)
Transfers	(1,093)	1,093	-	-	-	-	-	-	-
Accumulated amortization, end of the year	215,601	4,857,605	2,022,033	40,113,567	15,148,904	5,225,186	4,928,579	-	72,511,475
Net carrying amount, end of the year	\$ 1,149,987	\$ 3,279,681	\$ 1,322,389	\$ 8,816,360	\$ 20,339,499	\$ 3,922,846	\$ 2,094,989	\$1,306,836	\$ 42,232,587

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 7. Tangible Capital Assets - (continued)

The net book value of tangible capital assets not being amortized because they are under construction or development is \$2,401,108 (2022 - \$1,306,836).

#### 8. Accumulated Surplus

Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:

	2023	2022
Invested in tangible capital assets		
Tangible capital assets at cost less amortization	\$ 46,729,873	\$ 42,232,587
Unfunded post-employment benefits	(407,851)	(391,971)
Unfunded solid waste closure and post-closure costs	(4,717)	(4,717)
Fire surplus	277	277
Bruce Area Solid Waste Recycling (B.A.S.W.R.)	(799)	19,052
	<u>46,316,783</u>	<u>41,855,228</u>
Reserves and reserve funds (Note 9)	<u>20,892,587</u>	<u>21,659,287</u>
Accumulated surplus	<u>\$ 67,209,370</u>	<u>\$ 63,514,515</u>

As per resolution of Council the general 2023 operating deficit of \$58,547 was transferred from working capital reserve.

#### 9. Reserves and Reserve Funds Set Aside for Specific Purpose by Council

	2023	2022
<b>Reserves</b>		
Working funds	\$ 2,849,277	\$ 2,849,070
Sick leave	537,053	484,364
Sewer	3,997,995	3,715,230
Water	8,613,859	8,545,286
Capital purposes	<u>4,855,640</u>	<u>6,021,895</u>
	20,853,824	21,615,845
<b>Reserve funds</b>		
Capital purposes	<u>38,763</u>	<u>43,442</u>
<b>Reserves and reserve funds set aside for specific purpose by Council</b>	<u>\$ 20,892,587</u>	<u>\$ 21,659,287</u>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 10. Budgets

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statements of operations and accumulated surplus and changes in net financial assets for comparative purposes. The 2023 budget amounts for the Corporation of the Municipality of Arran-Elderslie approved by Council have been restated to conform to the presentation of the consolidated statements of operations and accumulated surplus and changes in net financial assets. The following is a reconciliation of the budget approved by Council.

	2023 Budget	2023 Actual	2022 Actual
Annual surplus (Page 6)	\$ 5,369,850	\$ 3,694,855	\$ 3,205,226
Amortization	-	2,229,288	2,149,097
Change in other surpluses	-	19,851	2,814
Change in unfunded liabilities	-	15,880	22,042
	5,369,850	5,959,874	5,379,179
Transfers to reserves from operations	(3,882,835)	(4,583,451)	(4,083,110)
Transfers from reserves for operations	677,682	417,390	945,938
Transfers from reserves for capital	7,546,514	6,386,795	5,108,294
Transfer unspent capital to reserves	-	(1,512,581)	(2,331,108)
Capital acquisitions, disposals and write-down	(9,711,211)	(6,726,574)	(4,904,928)
Current year general operating surplus before transfers to reserve	-	(58,547)	114,265
Transfer of current year general operating (surplus) deficit (to) from reserve	-	58,547	(114,265)
Accumulated general surplus (Note 8)	\$ -	\$ -	\$ -

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 11. Post-Employment Benefit Liabilities

	2023	2022
Accumulating sick leave (unamortized gain \$61,787)	\$ 336,940	\$ 318,778
Post-employment benefits (unamortized gain \$25,681)	70,911	73,193
	<b>\$ 407,851</b>	<b>\$ 391,971</b>

- a) The municipality provides its employees with an accumulating sick leave plan which allows employees to use days accumulated in prior years, and allows for partial payout upon death, termination or retirement.

	2023	2022
Sick leave liability, beginning of the year	\$ 318,778	\$ 302,299
Amortization of actuarial gain	(7,725)	(7,725)
Current year benefit expense	17,502	16,618
Interest accrued	8,385	7,586
Benefits paid	-	-
Sick leave liability, end of the year	<b>\$ 336,940</b>	<b>\$ 318,778</b>

As per the collective agreement, the unused portion of annual earned sick leave days plus interest, is accumulated in a reserve account. The reserve tracks the number and dollar value of the unused days for each employee. When an employee ceases to work for the municipality, the employee receives 50% of the value credited in the reserve for that employee. The estimated liability at December 31, 2023 is \$336,940. The reserve account maintained by the municipality at December 31, 2023 per the agreement is \$537,053 and any future sick leave payouts will be funded from the reserve.

- b) The municipality pays certain health, dental, travel and life insurance benefits on behalf of its retired members to the age of 70. The municipality recognizes these post-employment costs in the period in which the employees rendered the services. The assumptions used reflect management's best estimates. The post-employment benefit liability was determined using a discount rate of 3.25%. For future salaries, a 2.75% annual rate of increase was used for 2022 and forward. For dental and travel premiums, a 3.75% annual rate of increase was assumed for 2020 and forward. For health care premiums, a 5.75% increase was used for 2022 and decreasing .33% until 2027 where 3.75% was used thereafter.

	2023	2022
Accrued benefit liability, beginning of the year	\$ 73,193	\$ 75,216
Amortization of actuarial gain	(4,768)	(4,768)
Current year benefit expense	2,599	2,468
Interest accrued	1,407	1,323
Benefit payments	(1,520)	(1,046)
Accrued benefit liability, end of the year	<b>\$ 70,911</b>	<b>\$ 73,193</b>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

December 31, 2023

#### 12. Government Transfers

	2023 Budget	2023 Actual	2022 Actual
<b>Operating</b>			
Ontario Municipal Partnership Fund (OMPF)	\$ 1,627,000	\$ 1,627,000	\$ 1,622,300
Public Works	35,000	20,472	24,690
Other	82,484	280,646	359,168
<b>Total operating transfers</b>	<b>1,744,484</b>	<b>1,928,118</b>	<b>2,006,158</b>
<b>Tangible Capital Asset</b>			
Canada Community Building Fund	-	27,515	2,017
Ontario Community Infrastructure Fund	544,700	734,144	641,564
Canada Community Revitalization Fund	974,521	773,611	430,713
Investing Canada Infrastructure Program	412,386	-	763,787
Other	29,566	30,420	91,368
<b>Total tangible capital asset transfers</b>	<b>1,961,173</b>	<b>1,565,690</b>	<b>1,929,449</b>
<b>Total Transfers</b>	<b>\$ 3,705,657</b>	<b>\$ 3,493,808</b>	<b>\$ 3,935,607</b>

#### 13. Other Income

	2023 Budget	2023 Actual	2022 Actual
Penalties and interest on taxation	\$ 145,000	\$ 156,970	\$ 146,625
Other fines and penalties	400	980	168
Investment income	454,407	618,346	284,846
Licenses, permits and rents	399,237	421,162	384,870
Donations	114,877	324,867	206,674
Local improvement special charges	4,892	4,648	15,404
Loss on disposal of capital assets	96,000	(52,211)	288,655
Other	317,291	196,930	39,991
	<b>\$ 1,532,104</b>	<b>\$ 1,671,692</b>	<b>\$ 1,367,233</b>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 14. Pension Agreements

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 47 members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The employer amount contributed to OMERS for 2023 by the Municipality was \$254,615 (2022 - \$242,412). The contribution rate for 2023 was 9.0% to 15.8% depending on age and income level (2022 - 9.0% to 15.8%).

OMERS is a multi-employer plan, therefore, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2023. At that time the plan reported a \$4.2 billion actuarial deficit (2022 - \$6.68 billion), based on actuarial liabilities of \$134.57 billion (2022 - \$128.79 billion) and actuarial assets of \$130.37 billion (2022 - \$122.11 billion). Ongoing adequacy of the current contribution rates will need to be monitored as declines in financial markets may lead to increased future funding requirements.

#### 15. Operations of School Boards and the County of Bruce

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

	2023	2022
School boards	\$ 1,449,407	\$ 1,419,131
County of Bruce	3,560,147	3,288,466
	<b>\$ 5,009,554</b>	<b>\$ 4,707,597</b>

#### 16. Contingencies

The Municipality has been served with claims relating to motor vehicle accidents, building codes and other property matters. The Municipality is not aware of any possible settlements in excess of its liability insurance coverage. The outcome of these claims are not determinable at this time.

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 17. Commitments

As of December 31, the Municipality has committed to various capital projects with a total cost of \$810,319 of which \$663,193 was paid in the year and \$147,126 is still to be paid.

#### 18. Bruce Area Solid Waste Recycling

The following summarizes the financial position and operations of Bruce Area Solid Waste Recycling, which is a Joint Board of Management of which Arran-Elderslie has a 8.73% interest. The Bruce Area Solid Waste Recycling has been consolidated into these financial statements.

	2023	2022
Financial assets	\$ 1,261,989	\$ 1,989,111
Liabilities	208,967	230,105
Net financial assets	1,053,022	1,759,006
Non-financial assets	1,662,338	1,516,006
Accumulated surplus	\$ 2,715,360	\$ 3,275,012
Revenues	3,829,826	4,000,874
Expenses	4,389,478	4,255,089
Annual deficit	\$ (559,652)	\$ (254,215)

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 19. Chesley and District Fire Board

The following summarizes the financial position and operations of the Chesley and District Fire Board, which the Municipality funds through a service agreement. The Chesley District Fire Board has been consolidated into these financial statements. The Municipality's proportionate share is 65.70%.

	2023	2022
Financial assets	\$ 29,554	\$ 35,395
Liabilities	-	3,864
Net financial assets	29,554	31,531
Non-financial assets	77,271	86,055
Accumulated surplus	\$ 106,825	\$ 117,586
Revenues	\$ 290,313	\$ 269,814
Expenses	301,074	267,151
Annual deficit	\$ (10,761)	\$ 2,663

#### 20. Saugeen Mobility and Regional Transit (S.M.A.R.T.)

The following summarizes the financial position and operations of the Saugeen Mobility and Regional Transit non-profit organization, which the Municipality funds through a service agreement. The Saugeen Mobility and Regional Transit organization has been consolidated into these financial statements. The Municipality's proportionate share is 7.2%.

	2023	2022
Financial assets	\$ 301,842	\$ 231,199
Liabilities	390,065	320,310
Net financial debt	(88,223)	(89,111)
Non-financial assets	706,096	462,716
Accumulated surplus	\$ 617,873	\$ 373,605
Revenues	\$ 2,158,413	\$ 1,554,678
Expenses	1,914,145	1,745,053
Annual deficit	\$ 244,268	\$ (190,375)



## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

December 31, 2023

---

#### 21. Trust Funds

The trust funds administered by the Municipality amounting to \$609,462 (2022 - \$585,875) have not been included in the consolidated statement of financial position, nor have the operations been included in the consolidated statement of financial activities.

---

#### 22. Financial Instruments

##### Financial Instrument Risk Management

The Township is exposed to credit risk, liquidity risk, and interest rate risk from its financial instruments. This note describes the Township's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

##### *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 Township is exposed to interest rate risk arising from the changes in interest rates on its variable rate bank account.

##### *Credit Risk*

The Township is exposed to credit risk arising from its cash, taxes receivable, trade and other receivables and long-term receivables. On December 31, 2023, the Township had deposits of \$2,214,841 in a Canadian Chartered bank and \$23,002,549 in a separate Canadian Chartered bank. The Canadian Deposit Insurance Corporation insures deposits up to a maximum of \$100,000 per depositor. There is the possibility of non-collection of taxes receivable, trade and other receivables and long-term receivables. The majority of the Township's receivables are from ratepayers and government entities. For receivables, the Township measures impairment of each receivable type based on how long the amounts have been outstanding. The amounts outstanding at year end, which is the Township's maximum exposure to credit risk related to receivables, were as follows:

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### 22. Financial Instruments - (continued)

	0 - 30 days	31 - 90 days	91 - 365 days	1 to 2 years	3 to 10 years
Cash	\$ 22,394,537	\$ -	\$ -	\$ -	-
Taxes receivable	-	-	693,311	348,417	26,108
Trade and other receivables	919,721	-	-	-	-
Long-term receivables	-	-	-	-	314,451
<b>Total</b>	<b>\$ 23,314,258</b>	<b>\$ -</b>	<b>\$ 693,311</b>	<b>\$ 348,417</b>	<b>\$ 340,559</b>

#### **Liquidity Risk**

Liquidity risk is the risk that the Township encounters difficulty in meeting its obligations as they fall due. The Township has a planning and budgeting process in place to help determine the funds required to support the Township's normal operating requirements on an ongoing basis. The Township is exposed to liquidity risk through its accounts payable and accrued liabilities and long-term liabilities. The Township ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. Further, the Township seeks to maintain an available line of credit balance as approved by the appropriate borrowing by-law to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities:

	Within 6 months	6 months to 1 year	1 - 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 2,514,061	\$ -	\$ -	-
Long-term debt	313,707	-	-	-
<b>Total financial liabilities</b>	<b>\$ 2,827,768</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2023**

#### **23. Segmented Information**

The Municipality of Arran-Elderslie is a diversified municipal government institution that provides a wide range of services to its citizens such as police, fire, sewer, water, waste, collection, disposal and recycling, recreational, library and planning. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

##### **General Government**

This item includes revenues and expenses that relate to the governance and operations of the municipality itself and cannot be directly attributed to a specific segment.

##### **Protection to Persons and Property**

Protection is comprised of police services, fire protection, conservation authority, emergency measures, animal control and building and structural inspection. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers. The building department provides a number of services including maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

##### **Transportation**

Transportation is responsible for construction and maintenance of the municipality's roadways, bridges, storm sewers, parking areas, and streetlighting.

##### **Sewer and Water**

This service provides the municipality's drinking water. The municipality also processes and cleans sewage and ensures sewer and water systems meet all Provincial standards.

##### **Environmental**

Environmental services consists of providing waste collection, disposal and recycling to its citizens.

##### **Health**

Health services include contributions to support local Hospitals. Health services also includes the operations of local cemeteries.

---

The Corporation of the Municipality of Arran-Elderslie  
Notes to Financial Statements

December 31, 2023

---

23. Segmented Information - (continued)

**Recreational and Cultural Services**

This service area provides services meant to improve the health and development of the municipality's citizens. The municipality operates and maintains or contributes to parks, arenas, community centres, a campground, and museums. The municipality also provides library services and recreational programs.

**Planning and Development**

This department is responsible for planning and zoning and downtown revitalization. This service area also includes municipal and tile drainage.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

<b>Taxation and payments-in-lieu</b>	Allocated to those segments that are funded by these amounts based on the budget for the year.
<b>OMPF grants</b>	Allocated to segments based on the budget for the year.

---

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to the Financial Statements**

**December 31, 2023**

<b>For the year ended December 31, 2023</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Sewer and Water</b>	<b>Environmental Services</b>	<b>Health Services</b>	<b>Recreation and Cultural Services</b>	<b>Planning and Development</b>	<b>2023 Total</b>
<b>Revenue</b>									
Taxation	\$ 1,966,993	\$ 1,395,931	\$ 1,903,542	\$ -	\$ 63,451	\$ 63,451	\$ 761,417	\$ 190,354	\$ 6,345,139
Fees and user charges	18,587	215,242	62,636	3,047,630	585,451	85,551	702,085	24,754	4,741,936
Specific grants	17,553	37,923	1,212,566	313,939	167,382	13,642	100,041	3,762	1,866,808
OMPF grant	504,370	357,940	488,100	-	16,270	16,270	195,240	48,810	1,627,000
Other revenue	809,099	267,144	54,619	4,648	3,744	179,036	353,402	-	1,671,692
	<b>3,316,602</b>	<b>2,274,180</b>	<b>3,721,463</b>	<b>3,366,217</b>	<b>836,298</b>	<b>357,950</b>	<b>2,112,185</b>	<b>267,680</b>	<b>16,252,575</b>
<b>Expenses</b>									
Salaries and benefits	906,870	536,052	1,145,213	535,968	317,984	97,415	985,299	94,018	4,618,819
Interest on debt	-	-	-	-	-	-	-	13,964	13,964
Materials and supplies	257,339	324,899	876,138	410,459	221,449	47,221	621,570	80,378	2,839,453
Contracted services	231,838	1,335,618	524,052	161,609	256,627	69,885	52,254	97,809	2,729,692
Other transfers	124	96,353	-	-	-	-	-	-	96,477
Rents and financial expenses	8,463	-	290	-	105	-	21,169	-	30,027
Amortization	91,653	169,051	1,027,008	675,917	19,501	34,490	211,668	-	2,229,288
	<b>1,496,287</b>	<b>2,461,973</b>	<b>3,572,701</b>	<b>1,783,953</b>	<b>815,666</b>	<b>249,011</b>	<b>1,891,960</b>	<b>286,169</b>	<b>12,557,720</b>
<b>Annual surplus (deficit)</b>	<b>\$ 1,820,315</b>	<b>\$ (187,793)</b>	<b>\$ 148,762</b>	<b>\$ 1,582,264</b>	<b>\$ 20,632</b>	<b>\$ 108,939</b>	<b>\$ 220,225</b>	<b>\$ (18,489)</b>	<b>\$ 3,694,855</b>

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to the Financial Statements**

**December 31, 2023**

<b>For the year ended December 31, 2022</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Sewer and Water</b>	<b>Environmental Services</b>	<b>Health Services</b>	<b>Recreation and Cultural Services</b>	<b>Planning and Development</b>	<b>2022 Total</b>
<b>Revenue</b>									
Taxation	\$ 1,434,358	\$ 1,553,887	\$ 1,852,712	\$ -	\$ -	\$ -	\$ 956,238	\$ 179,295	\$ 5,976,490
Fees and user charges	150,732	228,560	57,368	2,870,962	555,298	69,349	558,289	41,665	4,532,223
Specific grants	89,820	11,542	1,322,428	4,305	158,599	15,741	586,508	124,364	2,313,307
OMPF grant	389,352	421,798	502,913	-	-	-	259,568	48,669	1,622,300
Other revenue	705,064	245,489	30,662	25,399	2,637	95,733	262,249	-	1,367,233
	<b>2,769,326</b>	<b>2,461,276</b>	<b>3,766,083</b>	<b>2,900,666</b>	<b>716,534</b>	<b>180,823</b>	<b>2,622,852</b>	<b>393,993</b>	<b>15,811,553</b>
<b>Expenses</b>									
Salaries and benefits	885,981	511,625	1,148,827	470,774	292,193	65,242	1,008,579	59,441	4,442,662
Interest on debt	-	-	-	-	-	-	-	19,585	19,585
Materials and supplies	360,247	315,878	765,814	369,928	230,203	49,311	605,087	245,890	2,942,358
Contracted services	270,972	1,288,463	741,326	209,781	207,806	104,192	60,328	55,308	2,938,176
Other transfers	-	89,206	-	-	-	-	-	-	89,206
Rents and financial expenses	15,304	-	990	33	-	1,070	7,846	-	25,243
Amortization	83,323	149,606	988,020	671,021	19,964	38,027	199,136	-	2,149,097
	<b>1,615,827</b>	<b>2,354,778</b>	<b>3,644,977</b>	<b>1,721,537</b>	<b>750,166</b>	<b>257,842</b>	<b>1,880,976</b>	<b>380,224</b>	<b>12,606,327</b>
<b>Annual surplus (deficit)</b>	<b>\$ 1,153,499</b>	<b>\$ 106,498</b>	<b>\$ 121,106</b>	<b>\$ 1,179,129</b>	<b>\$ (33,632)</b>	<b>\$ (77,019)</b>	<b>\$ 741,876</b>	<b>\$ 13,769</b>	<b>\$ 3,205,226</b>

**The Corporation of the Municipality of Arran-Elderslie**  
**Schedule of Deferred Revenue**

**For the year ended December 31, 2023**

	Opening	Contributions Received	Investment Income	Revenue Recognized	Ending
<b>Obligatory Reserve Funds</b>					
In lieu of parkland	\$ 5,729	\$ -	\$ 263	\$ -	\$ 5,992
Federal gas tax	523,675	225,139	31,694	(27,515)	752,993
Subdivider contributions	23,170	-	1,226	-	24,396
	<b>552,574</b>	<b>225,139</b>	<b>33,183</b>	<b>(27,515)</b>	<b>783,381</b>
<b>Other</b>					
Ontario Community Infrastructure Fund	744,497	-	32,241	(734,144)	42,594
Library Accessibility Grant	-	70,348	-	-	70,348
Treasure Chest Museum	3,328	-	-	-	3,328
Other revenue	180,657	17,942	-	(114,637)	83,962
	<b>928,482</b>	<b>88,290</b>	<b>32,241</b>	<b>(848,781)</b>	<b>200,232</b>
	<b>\$ 1,481,056</b>	<b>\$ 313,429</b>	<b>\$ 65,424</b>	<b>\$ (876,296)</b>	<b>\$ 983,613</b>

**The Corporation of the  
Municipality of Arran-Elderslie  
Trust Funds  
For the year ended December 31, 2023**

DRAFT



**The Corporation of the Municipality of Arran-Elderslie  
Trust Funds**  
For the year ended December 31, 2023

**Contents**

---

**The Corporation of the Municipality of Arran-Elderslie Trust Funds**

Independent Auditor's Report	2 - 3
Balance Sheet and Statement of Continuity	4
Notes to Financial Information	5

DRAFT

## Independent Auditor's Report

To the Members of Council of the Municipality of Arran-Elderslie

### Opinion

We have audited the accompanying financial information for the Corporation of the Municipality of Arran-Elderslie Trust Funds (Trust Funds), which comprise the balance sheet as of December 31, 2023, the statement of continuity for the year then ended, and notes to the financial information including a summary of significant accounting policies.

In our opinion, the accompanying financial information presents fairly, in all material respects, the balance sheet for the Trust Funds as at December 31, 2023 and the statement of continuity for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are independent of the Trust Funds in accordance with the ethical requirements that are relevant to our audit of the financial information 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.

### Other Matter

The financial information for the year ended December 31, 2022 was audited by another auditor who expressed an unmodified opinion on the information on February 13, 2024.

### Responsibilities of Management and Those Charged with Governance

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is 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 this financial information.

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

- Identify and assess the risks of material misstatement of the financial information, 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 Trust Fund'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 Trust Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information 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 Trust Funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

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

Owen Sound, Ontario

October 14, 2025

**Chartered Professional Accountants**

**Licensed Public Accountants**

**The Corporation of the Municipality of Arran-Elderslie**  
**Trust Funds**  
**Balance Sheet**

**December 31, 2023**

	<b>Total</b>	<b>Care and Maintenance</b>	<b>Cemetery Prepaid</b>
<b>Assets</b>			
Cash	\$ 603,327	\$ 581,030	\$ 22,297
Due from the Municipality of Arran-Elderslie	6,135	6,135	-
	<b>609,462</b>	<b>587,165</b>	<b>22,297</b>
<b>Fund balance</b>	<b>\$ 609,462</b>	<b>\$ 587,165</b>	<b>\$ 22,297</b>

**Statement of Continuity**

	<b>Total</b>	<b>Care and Maintenance</b>	<b>Cemetery Prepaid</b>
<b>Balance, beginning of the year</b>	<b>\$ 585,875</b>	<b>\$ 564,698</b>	<b>\$ 21,177</b>
<b>Receipts</b>			
Interest	30,593	29,473	1,120
Plot sales and monument fees	22,467	22,467	-
	<b>53,060</b>	<b>51,940</b>	<b>1,120</b>
<b>Expenditures</b>			
Transfers to General	29,473	29,473	-
<b>Balance, end of the year</b>	<b>\$ 609,462</b>	<b>\$ 587,165</b>	<b>\$ 22,297</b>

---

**The Corporation of the Municipality of Arran-Elderslie**  
**Trust Funds**  
**Notes to Financial Information**

**December 31, 2023**

---

**1. Summary of Significant Accounting Policies**

**Management Responsibility** The management of the Corporation of the Municipality of Arran-Elderslie has prepared and is responsible for the integrity, objectivity and accuracy of this financial information. The Council reviews and approves the financial information.

**Basis of Accounting** The financial information has been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada.

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

**Use of Estimates** The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

**Basis of Consolidation** These trust funds have not been consolidated with the financial statements of the Corporation of the Municipality of Arran-Elderslie.

**Financial Instrument** Cash is measured at fair value. All other financial instruments are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the balance sheet. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of continuity. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

---

**The Corporation of the  
Municipality of Arran-Elderslie  
Financial Information  
December 31, 2024**

DRAFT

**The Corporation of the Municipality of Arran-Elderslie  
Financial Information  
December 31, 2024**

---

**Contents**

**The Corporation of the Municipality of Arran-Elderslie Consolidated Financial Statements**

**The Corporation of the Municipality of Arran-Elderslie Trust Funds**

DRAFT

**The Corporation of the  
Municipality of Arran-Elderslie  
Consolidated Financial Statements  
For the year ended December 31, 2024**

DRAFT



**The Corporation of the Municipality of Arran-Elderslie**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2024**

**Contents**

---

**The Corporation of the Municipality of Arran-Elderslie**

Independent Auditor's Report	2 - 4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations and Accumulated Surplus	6
Consolidated Statement of Changes in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Summary of Significant Accounting Policies	9 - 13
Notes to Consolidated Financial Statements	14 - 30
Schedule of Deferred Revenue	31

## Independent Auditor's Report

To the Members of Council of The Corporation of the Municipality of Arran-Elderslie:

### Qualified Opinion

We have audited the consolidated financial statements of the Municipality of Arran-Elderslie (the "Municipality"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2024, and the results of its consolidated operations, consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

The Municipality's summary of significant accounting policies describes the tangible capital asset policy with respect to its tangible capital assets. It has been determined that adjustments are required to water, sewer, and roads assets but the Municipality has not yet gathered the necessary information. In addition, the impact of the adjustment to the opening 2019 capital asset balances was not susceptible to satisfactory audit verification. As a result, we have been unable to determine whether further adjustments to the amounts recorded are necessary for the years ended December 31, 2020 through to December 31, 2024.

Effective January 1, 2023, the Municipality was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of January 1, 2023. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2024 and 2023, tangible capital assets and the asset retirement obligations at December 31, 2024 and 2023, and accumulated surplus as at January 1 and December 31 for both the 2024 and 2023 year.

As a result of PS 3280 not being adopted, the Municipality accounts for its landfill closure and post closure liability in accordance with withdrawn PS 3270 Solid Waste Landfill Closure and Post Closure Liability. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2024 and 2023, landfill closure and post closure liability as at December 31, 2024 and 2023, and accumulated surplus as at January 1 and December 31 for both the 2024 and 2023 years.

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 qualified opinion.

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

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

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

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

### **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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Municipality as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes 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.

Owen Sound, Ontario

October 14, 2025

Chartered Professional Accountants

Licensed Public Accountants

DRAFT

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Financial Position

December 31	2024	2023
<b>Financial assets</b>		
Cash and investments (Note 1)	\$ 22,085,030	\$ 22,394,537
Taxes receivable	1,246,060	1,067,836
Trade and other receivables	1,514,578	919,721
Long-term receivables (Note 2)	419,691	314,451
	<u>25,265,359</u>	<u>24,696,545</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,702,802	2,514,061
Solid waste closure and post-closure liabilities (Note 4)	169,755	169,755
Post-employment benefits liabilities	343,698	407,851
Deferred revenue (Page 31)	1,981,256	983,613
Long-term liabilities (Note 5)	419,356	313,707
	<u>4,616,867</u>	<u>4,388,987</u>
<b>Net financial assets</b>	<u>20,648,492</u>	<u>20,307,558</u>
<b>Non-financial assets</b>		
Inventory of supplies	101,208	95,248
Prepaid expenses	64,765	76,691
Tangible capital assets (Note 6)	50,467,771	46,729,873
	<u>50,633,744</u>	<u>46,901,812</u>
<b>Accumulated surplus (Note 7)</b>	<u>\$ 71,282,236</u>	<u>\$ 67,209,370</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31	2024 Budget (Note 10)	2024 Actual	2023 Actual
<b>Revenue</b>			
Taxation	\$ 6,916,767	\$ 6,916,530	\$ 6,345,139
Fees and user charges	4,443,911	4,692,062	4,741,936
Government transfers (Note 11)	3,511,512	3,849,883	3,493,808
Other income (Note 12)	1,354,669	2,068,389	1,671,692
	<u>16,226,859</u>	<u>17,526,864</u>	<u>16,252,575</u>
<b>Expenses</b>			
General government	1,527,556	1,560,189	1,496,287
Protection services	2,440,637	2,549,990	2,461,973
Transportation services	2,812,587	3,846,541	3,572,701
Environmental services	1,892,894	2,838,199	2,599,619
Health services	216,971	259,969	249,011
Recreation and cultural services	1,774,036	1,970,474	1,891,960
Planning and development	522,525	428,636	286,169
	<u>11,187,206</u>	<u>13,453,998</u>	<u>12,557,720</u>
<b>Annual surplus (Note 9)</b>	5,039,653	4,072,866	3,694,855
<b>Accumulated surplus, beginning of the year</b>	56,069,806	67,209,370	63,514,515
<b>Accumulated surplus, end of the year</b>	<u>\$ 61,109,459</u>	<u>\$ 71,282,236</u>	<u>\$ 67,209,370</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31	2024 Budget (Note 9)	2024 Actual	2023 Actual
<b>Annual surplus (Page 6)</b>	\$ 5,039,653	\$ 4,072,866	\$ 3,694,855
Acquisition of tangible capital assets	(9,564,019)	(6,024,393)	(6,796,938)
Amortization of tangible capital assets	-	2,276,842	2,229,288
Gain (loss) on sale of tangible capital assets	-	(61,136)	45,034
Proceeds on disposal of capital assets	-	70,789	25,330
	(9,564,019)	(3,737,898)	(4,497,286)
Change in prepaid expenses	-	11,926	(16,642)
Change in inventories of supplies	-	(5,960)	(8,880)
	-	5,966	(25,522)
<b>Increase (decrease) in net financial assets</b>	(4,524,366)	340,934	(827,953)
<b>Net financial assets, beginning of the year</b>	20,307,558	20,307,558	21,135,511
<b>Net financial assets, end of the year</b>	\$ 15,783,192	\$ 20,648,492	\$ 20,307,558

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## The Corporation of the Municipality of Arran-Elderslie

### Consolidated Statement of Cash Flows

For the year ended December 31	2024	2023
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus (Page 6)	\$ 4,072,866	\$ 3,694,855
Items not involving cash		
Amortization	2,276,842	2,229,288
Post-employment benefits liabilities	(64,153)	15,880
Deferred revenue recognized	(1,293,555)	(876,296)
Change in prepaid expenses	11,926	(16,642)
Loss on sale of capital assets	(61,136)	45,034
	<u>4,942,790</u>	<u>5,092,119</u>
Changes in non-cash working capital balances		
Taxes receivable	(178,224)	(1,132)
Trade and other receivables	(594,857)	1,027,654
Inventory held for resale	-	4,598
Inventory of supplies	(5,960)	(8,880)
Accounts payable and accrued liabilities	(811,259)	1,195,714
Deferred revenue received	2,291,198	378,853
	<u>5,643,688</u>	<u>7,688,926</u>
<b>Capital transactions</b>		
Cash used to acquire capital assets	(6,024,393)	(6,796,938)
Proceeds on sale of capital assets	70,789	25,330
	<u>(5,953,604)</u>	<u>(6,771,608)</u>
<b>Investing activities</b>		
Increase in long-term receivables	(175,400)	(91,600)
Repayment of long-term receivables	70,160	56,800
Change in investments	9,252	(94)
	<u>(95,988)</u>	<u>(34,894)</u>
<b>Financing activities</b>		
Additions to long-term liabilities	175,400	91,600
Repayment of long-term liabilities	(69,751)	(51,272)
	<u>105,649</u>	<u>40,328</u>
<b>Net change in cash and cash equivalents</b>	<u>(300,255)</u>	<u>922,752</u>
<b>Cash and cash equivalents, beginning of the year (Note 2)</b>	<u>11,864,891</u>	<u>10,942,139</u>
<b>Cash and cash equivalents, end of the year (Note 2)</b>	<u>\$ 11,564,636</u>	<u>\$ 11,864,891</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

**December 31, 2024**

#### **Management Responsibility**

Management of the Corporation of the Municipality of Arran-Elderslie has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these consolidated financial statements. Council reviews and approves the consolidated financial statements.

#### **Basis of Accounting**

The consolidated financial statements of The Corporation of the Municipality of Arran-Elderslie have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

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

#### **Basis of Consolidation**

The consolidated statements reflect the assets, liabilities, revenues and expenses of all municipal organizations, committees, and boards which are owned or controlled by Council. All interfund assets and liabilities and revenues and expenses have been eliminated on consolidation.

A government partnership exists where the municipality has shared control over the board or entity. The municipality's pro-rata share of the assets, liabilities, revenues and expenses are reflected in the financial statements using the proportionate consolidation method. The municipality's proportionate interest of the following government partnerships are reflected in the consolidated financial statements:

Chesley and District Fire Board	65.70%
Bruce Area Solid Waste Recycling Association	8.73%
Saugeen Mobility and Regional Transit	7.20%

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

December 31, 2024

#### Revenue Recognition

Revenues are recognized as follows:

- a) Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.
- b) Other revenues and user fees are recorded upon sale of goods or provision of service when collection is reasonably assured.
- c) Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is recorded directly to each fund balance and forms part of the respective deferred revenue balances.
- d) Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
- e) Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the consolidated statement of financial position. The revenue is reported on the consolidated statement of financial activities in the year in which it is used for the specified purpose.

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

December 31, 2024

<b>Cash and Cash Equivalents</b>	Cash and cash equivalents include all cash balances and highly liquid investments that are readily converted into cash.
<b>Investments</b>	Investments are recorded at the cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.
<b>Inventory</b>	<p>Inventory of goods held for resale is recorded at net realizable value.</p> <p>Inventory held for consumption is recorded at the lower of cost and replacement cost.</p>
<b>Post-Employment Benefits</b>	<p>The municipality offers post-employment health, dental, travel, and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered.</p> <p>The contributions to the Ontario Municipal Employers Retirement System ("OMERS"), a multi-employer defined benefit plan, are expensed when contributions are due.</p>
<b>Solid Waste Landfill Closure and Post-Closure Costs</b>	Site closure and post-closure care costs are recognized over the operating life of the landfill based on capacity used. The liability is recorded at its discounted value, based on the average long-term borrowing rate of the municipality.
<b>Liability for Contaminated Sites</b>	A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization 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 includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. A liability of \$25,508 has been accrued.

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

December 31, 2024

#### Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets, using the straight-line method. The useful life of the assets is based on estimates made by management. The following useful lives are used:

Land improvements	40 years
Buildings	40 years
Equipment	5 - 15 years
Roads - paved	15 - 20 years
Roads - gravel	10 years
Water and other utility systems	30 - 80 years
Bridges and culverts	20 - 50 years
Vehicles	5 - 12 years

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

#### Asset Retirement Obligation

A liability for an asset retirement obligation is recognized when 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 recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. Management intends to complete an assessment of the asset retirement obligation as part of the facilities review planned.

#### Financial Instruments

In accordance with transitional provisions, the Municipality records principal protected notes at cost rather than fair value. Cash is measured at fair value. All other financial assets; taxes receivable, trade and other receivables, long-term receivables, accounts payable and accrued liabilities and long-term liabilities are measured at amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

---

## The Corporation of the Municipality of Arran-Elderslie

### Summary of Significant Accounting Policies

**December 31, 2024**

---

#### **Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items such as accrued grant receivables, useful life of assets, accrued liabilities, post-employment benefits, solid waste landfill closure and post-closure costs, liabilities for contaminated sites and taxation revenue. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

#### **County and School Board**

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

#### **Trust Funds**

Funds held in trust by the municipality, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately on the trust funds statement of continuity and balance sheet.

---

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Consolidated Financial Statements

**December 31, 2024**

#### 1. Cash and Investments

	2024	2023
Cash	\$ 9,933,384	\$ 10,406,591
Cash - Restricted	1,631,252	1,458,300
	<u>11,564,636</u>	<u>11,864,891</u>
Principal protected notes (cost)	9,000,000	10,500,000
Investments - Restricted GIC's	1,520,394	29,646
	<u>\$ 22,085,030</u>	<u>\$ 22,394,537</u>

The bank account earns interest at the average prime rate less 1.7%. The restricted investments are GIC's with interest rates between 3.6% and 4.5% and mature between August 2025 and January 2028.

The principal protected notes entitles the investor to repayment at maturity of the principal amount in addition to variable interest based on various percentages of performance of various Solactive Canada indexes. The variable interest has maximum payable percentages. The notes are designed to replicate investing strategies of lower risk long term capital gains. These notes have full principal protection at maturity. The maturity dates for the notes range from 2025 to 2028. Market value at Dec 31, 2024 was \$9,282,330.

#### 2. Long-Term Receivables

	2024	2023
Tile drainage loans, 6%, due 2025 to 2034	\$ 419,356	\$ 313,707
Kinette Club	335	744
	<u>\$ 419,691</u>	<u>\$ 314,451</u>

#### 3. Temporary Borrowings

The Municipality of Arran Elderslie has a demand operating facility with interest charged at prime minus 0.5% per annum. This facility is secured by a current borrowing by-law. At December 31, 2024, the municipality had a \$2,000,000 unused operating facility.

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Consolidated Financial Statements

December 31, 2024

#### 4. Solid Waste Closure and Post-Closure Liabilities

Solid waste closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance. The liabilities have been partially funded through budget allocations.

The liability for the Chesley Landfill site is recorded at \$148,333 and represents the present value of estimated post-closure costs using a discount rate of 3.43%. There is no remaining fill capacity available and the Chesley Landfill was closed to the public in 2012. Post-closure care is estimated to continue for a period of 15 years.

The Arran Landfill site was expanded and assumed landfilling operations for the entire Municipality on October 1, 2012. The useable area was divided into five phases, each requiring separate approval with Plans of Development for each phase. Currently, only Phases I and II have a Plan of Development and Operation (PDO). The liability for Phase I and II of the Arran Landfill site is recorded at \$21,422 and represents the present value of closure and post-closure costs for 38% of the current site's capacity, using the municipality's average long-term borrowing rate of 3.43%. The liability is recorded based on the capacity of the landfill used to date. The total estimated future expenditures for closure and post-closure care are \$526,681. The estimated remaining open capacity of Phases I and II is approximately 173,000 cubic meters, which will be filled in 57 years. Post-closure care is estimated to continue for a period of 20 years.

#### 5. Long-Term Liabilities

The balance of long-term liabilities reported on the consolidated statement of financial position is made up of the following:

	2024	2023
Tile drainage loans, 6%, due 2025 to 2034	\$ 419,356	\$ 313,707

Principal payments for the next five fiscal years and thereafter are as follows:

2025	\$ 55,245
2026	55,476
2027	52,609
2028	49,570
2029	45,751
Thereafter	160,705
	<u>\$ 419,356</u>

Interest paid during the year totalled \$18,883 (2023 - \$13,964).

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to Financial Statements**

**December 31, 2024**

**6. Tangible Capital Assets**

	<b>2024</b>								
	Land and Improvements	Buildings	Equipment	Roads	Water and Other Utility Systems	Bridges and Culverts	Vehicles	Work in Progress	Total
Cost, beginning of the year	\$ 1,691,219	\$ 8,641,338	\$ 3,879,265	\$ 50,591,215	\$ 37,086,443	\$ 9,312,187	\$ 7,653,437	\$ 2,401,108	\$ 121,256,212
Additions	340,262	1,326,535	260,143	1,294,809	1,662,307	-	383,260	757,077	6,024,393
Disposals	-	(2,386)	(26,433)	(1,617)	(16,177)	-	(759,860)	-	(806,473)
Transfers	261,816	132,710	107,357	369,118	112,202	-	26,209	1,009,412	-
Cost, end of the year	2,293,297	10,098,197	4,220,332	52,253,525	38,844,775	9,312,187	7,303,046	2,148,773	126,474,132
Accumulated amortization, beginning of the year	265,585	5,048,728	2,252,955	40,696,650	15,710,195	5,451,369	5,100,857	-	74,526,339
Amortization	76,521	228,456	250,910	582,849	634,208	200,498	303,400	-	2,276,842
Disposals	-	(1,909)	(24,731)	(1,449)	(7,280)	-	(761,451)	-	(796,820)
Transfers	-	-	-	-	-	-	-	-	-
Accumulated amortization, end of the year	342,106	5,275,275	2,479,134	41,278,050	16,337,123	5,651,867	4,642,806	-	76,006,361
Net carrying amount, end of the year	\$ 1,951,191	\$ 4,822,922	\$ 1,741,198	\$ 10,975,475	\$ 22,507,652	\$ 3,660,320	\$ 2,660,240	\$ 2,148,773	\$ 50,467,771



**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to Financial Statements**

**December 31, 2024**

**6. Tangible Capital Assets - (continued)**

	2023								
	Land and Improvements	Buildings	Equipment	Roads	Water and Other Utility Systems	Bridges and Culverts	Vehicles	Work in Progress	Total
Cost, beginning of the year	\$ 1,365,588	\$ 8,137,286	\$ 3,344,422	\$ 48,929,927	\$ 35,488,403	\$ 9,148,032	\$ 7,023,568	\$1,306,836	\$114,744,062
Additions	64,645	257,646	395,062	1,627,190	1,603,962	164,155	731,280	1,952,998	6,796,938
Disposals	-	(1,150)	(27,028)	-	(142,888)	-	(101,411)	(12,311)	(284,788)
Transfers	260,986	247,556	166,809	34,098	136,966	-	-	(846,415)	-
Cost, end of the year	1,691,219	8,641,338	3,879,265	50,591,215	37,086,443	9,312,187	7,653,437	2,401,108	121,256,212
Accumulated amortization, beginning of the year	215,601	4,857,605	2,022,033	40,113,567	15,148,904	5,225,186	4,928,579	-	72,511,475
Amortization	49,984	191,123	256,405	583,083	642,678	226,183	279,832	-	2,229,288
Disposals	-	-	(25,483)	-	(81,387)	-	(107,554)	-	(214,424)
Transfers	-	-	-	-	-	-	-	-	-
Accumulated amortization, end of the year	265,585	5,048,728	2,252,955	40,696,650	15,710,195	5,451,369	5,100,857	-	74,526,339
Net carrying amount, end of the year	\$ 1,425,634	\$ 3,592,610	\$ 1,626,310	\$ 9,894,565	\$ 21,376,248	\$ 3,860,818	\$ 2,552,580	\$2,401,108	\$ 46,729,873

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 6. Tangible Capital Assets - (continued)

The net book value of tangible capital assets not being amortized because they are under construction or development is \$2,148,773 (2023 - \$2,401,108).

#### 7. Accumulated Surplus

Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:

	2024	2023
Invested in tangible capital assets		
Tangible capital assets at cost less amortization	\$ 50,467,771	\$ 46,729,873
Unfunded post-employment benefits	(343,698)	(407,851)
Unfunded solid waste closure and post-closure costs	(4,717)	(4,717)
Fire surplus	277	277
Bruce Area Solid Waste Recycling (B.A.S.W.R.)	60,689	(799)
	50,180,322	46,316,783
Reserves and reserve funds (Note 8)	21,101,914	20,892,587
Accumulated surplus	\$ 71,282,236	\$ 67,209,370
As per resolution of Council the general 2024 operating surplus of \$246,818 was transferred from working capital reserve.		

#### 8. Reserves and Reserve Funds Set Aside for Specific Purpose by Council

	2024	2023
<b>Reserves</b>		
Working funds	\$ 3,155,889	\$ 2,849,277
Sick leave	523,501	537,053
Sewer	4,544,943	3,997,995
Water	8,470,815	8,613,859
Capital purposes	4,366,050	4,855,640
	21,061,198	20,853,824
<b>Reserve funds</b>		
Capital purposes	40,716	38,763
<b>Reserves and reserve funds set aside for specific purpose by Council</b>	<b>\$ 21,101,914</b>	<b>\$ 20,892,587</b>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 9. Budgets

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statements of operations and accumulated surplus and changes in net financial assets for comparative purposes. The 2024 budget amounts for the Corporation of the Municipality of Arran-Elderslie approved by Council have been restated to conform to the presentation of the consolidated statements of operations and accumulated surplus and changes in net financial assets. The following is a reconciliation of the budget approved by Council.

	2024	2024	2023
	Budget	Actual	Actual
Annual surplus (Page 6)	\$ 5,039,653	\$ 4,072,866	\$ 3,694,855
Amortization	-	2,276,842	2,229,288
Change in other surpluses	-	(61,488)	19,851
Change in unfunded liabilities	-	(64,153)	15,880
	5,039,653	6,224,067	5,959,874
Transfers to reserves from operations	(3,980,705)	(4,097,001)	(4,583,451)
Transfers from reserves for operations	734,580	553,055	417,390
Transfers from reserves for capital	7,770,491	6,013,265	6,386,795
Transfer unspent capital to reserves	-	(2,431,828)	(1,512,581)
Capital acquisitions, disposals and write-down	(9,564,019)	(6,014,740)	(6,726,574)
Current year general operating surplus (deficit) before transfers to reserve	-	246,818	(58,547)
Transfer of current year general operating (surplus) deficit (to) from reserve	-	(246,818)	58,547
Accumulated general surplus (Note 7)	\$ -	\$ -	\$ -

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 10. Post-Employment Benefit Liabilities

	2024	2023
Accumulating sick leave (unamortized gain \$61,787)	\$ 343,698	\$ 336,940
Post-employment benefits (unamortized gain \$25,681)	-	70,911
	<b>\$ 343,698</b>	<b>\$ 407,851</b>

- a) The municipality provides its employees with an accumulating sick leave plan which allows employees to use days accumulated in prior years, and allows for partial payout upon death, termination or retirement.

	2024	2023
Sick leave liability, beginning of the year	\$ 336,940	\$ 318,778
Amortization of actuarial gain	(16,998)	(7,725)
Current year benefit expense	18,432	17,502
Interest accrued	5,324	8,385
Benefits paid	-	-
Sick leave liability, end of the year	<b>\$ 343,698</b>	<b>\$ 336,940</b>

As per the collective agreement, the unused portion of annual earned sick leave days plus interest, is accumulated in a reserve account. The reserve tracks the number and dollar value of the unused days for each employee. When an employee ceases to work for the municipality, the employee receives 50% of the value credited in the reserve for that employee. The estimated liability at December 31, 2024 is \$343,940. The reserve account maintained by the municipality at December 31, 2024 per the agreement is \$523,501 and any future sick leave payouts will be funded from the reserve.

- b) The municipality offers certain health, dental, travel and life insurance benefits on behalf of its retired members to the age of 70. These benefits are 100% paid by the retiree. To date, no employees have chosen the retiree benefits. The election rate in prior valuations was set at 25%. Management estimates the election rate to be 0%. The estimate for retirement benefits has been adjusted to reflect this change in assumption and no formal valuation has been conducted for these benefits because of this change in assumption.

	2024	2023
Accrued benefit liability, beginning of the year	\$ 70,911	\$ 73,193
Amortization of actuarial gain	(70,911)	(4,768)
Current year benefit expense	-	2,599
Interest accrued	-	1,407
Benefit payments	-	(1,520)
Accrued benefit liability, end of the year	<b>\$ -</b>	<b>\$ 70,911</b>

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to Financial Statements**

**December 31, 2024**

**11. Government Transfers**

	2024	2024	2023
	Budget	Actual	Actual
<b>Operating</b>			
Ontario Municipal Partnership Fund (OMPF)	\$ 1,627,000	\$ 1,618,100	\$ 1,627,000
Public Works	22,000	25,163	20,472
Other	68,984	337,200	280,646
<b>Total operating transfers</b>	<b>1,717,984</b>	<b>1,980,463</b>	<b>1,928,118</b>
<b>Tangible Capital Asset</b>			
Canada Community Building Fund	-	27,515	27,515
Ontario Community Infrastructure Fund	1,101,458	1,223,941	734,144
Canada Community Revitalization Fund	-	154,513	773,611
Investing Canada Infrastructure Program	274,088	246,664	-
	115,000	147,660	-
Other	302,982	69,127	30,420
<b>Total tangible capital asset transfers</b>	<b>1,793,528</b>	<b>1,869,420</b>	<b>1,565,690</b>
<b>Total Transfers</b>	<b>\$ 3,511,512</b>	<b>\$ 3,849,883</b>	<b>\$ 3,493,808</b>

**12. Other Income**

	2024	2024	2023
	Budget	Actual	Actual
Penalties and interest on taxation	\$ 145,000	\$ 166,388	\$ 156,970
Other fines and penalties	400	4,400	980
Investment income	454,407	791,991	618,346
Licenses, permits and rents	421,574	296,160	421,162
Donations	100	431,311	324,867
Local improvement special charges	4,965	10,002	4,648
Loss on disposal of capital assets	96,000	61,136	(52,211)
Other	232,223	307,001	196,930
	<b>\$ 1,354,669</b>	<b>\$ 2,068,389</b>	<b>\$ 1,671,692</b>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 13. Pension Agreements

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 47 members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The employer amount contributed to OMERS for 2024 by the Municipality was \$254,615 (2023 - \$554,615). The contribution rate for 2024 was 9.0% to 15.8% depending on age and income level (2023 - 9.0% to 15.8%).

OMERS is a multi-employer plan, therefore, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2024. At that time the plan reported a \$4.2 billion actuarial deficit (2023 - \$4.2 billion), based on actuarial liabilities of \$134.57 billion (2023 - \$134.57 billion) and actuarial assets of \$130.37 billion (2023 - \$130.37 billion). Ongoing adequacy of the current contribution rates will need to be monitored as declines in financial markets may lead to increased future funding requirements.

#### 14. Operations of School Boards and the County of Bruce

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

	2024	2023
School boards	\$ 1,569,220	\$ 1,449,407
County of Bruce	3,907,513	3,560,147
	<b>\$ 5,476,733</b>	<b>\$ 5,009,554</b>

#### 15. Contingencies

The Municipality has been served with claims relating to motor vehicle accidents, building codes and other property matters. The Municipality is not aware of any possible settlements in excess of its liability insurance coverage. The outcome of these claims are not determinable at this time.

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 16. Commitments

The municipality had also committed to the construction of the Paisley Fire Hall for \$2,700,000, purchase of a tandem plow truck for \$400,000 and a pickup truck for \$58,320 to be delivered subsequent to year-end

#### 17. Bruce Area Solid Waste Recycling

The following summarizes the financial position and operations of Bruce Area Solid Waste Recycling, which is a Joint Board of Management of which Arran-Elderslie has a 8.63% interest. The Bruce Area Solid Waste Recycling has been consolidated into these financial statements.

	2024	2023
Financial assets	\$ 1,901,664	\$ 1,261,989
Liabilities	434,979	208,967
Net financial assets	1,466,685	1,053,022
Non-financial assets	1,675,536	1,662,338
Accumulated surplus	\$ 3,142,221	\$ 2,715,360
Revenues	4,621,792	3,829,826
Expenses	4,194,931	4,389,478
Annual deficit	\$ 426,861	\$ (559,652)

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 18. Chesley and District Fire Board

The following summarizes the financial position and operations of the Chesley and District Fire Board, which the Municipality funds through a service agreement. The Chesley District Fire Board has been consolidated into these financial statements. The Municipality's proportionate share is 70%.

	2024	2023
Financial assets	\$ 18,534	\$ 29,554
Liabilities	-	-
Net financial assets	18,534	29,554
Non-financial assets	63,180	77,271
Accumulated surplus	\$ 81,714	\$ 106,825
Revenues	\$ 306,518	\$ 290,313
Expenses	306,042	301,074
Annual deficit	\$ 476	\$ (10,761)

#### 19. Saugeen Mobility and Regional Transit (S.M.A.R.T.)

The following summarizes the financial position and operations of the Saugeen Mobility and Regional Transit non-profit organization, which the Municipality funds through a service agreement. The Saugeen Mobility and Regional Transit organization has been consolidated into these financial statements. The Municipality's proportionate share is 9.9%.

	2024	2023
Financial assets	\$ 183,842	\$ 301,842
Liabilities	282,484	390,065
Net financial debt	(98,642)	(88,223)
Non-financial assets	856,098	706,096
Accumulated surplus	\$ 757,456	\$ 617,873
Revenues	\$ 2,224,508	\$ 2,158,413
Expenses	2,084,925	1,914,145
Annual deficit	\$ 139,583	\$ 244,268



## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

December 31, 2024

#### 20. Trust Funds

The trust funds administered by the Municipality amounting to \$633,633 (2023 - \$609,462) have not been included in the consolidated statement of financial position, nor have the operations been included in the consolidated statement of financial activities.

#### 21. Financial Instruments

##### Financial Instrument Risk Management

The Township is exposed to credit risk, liquidity risk, and interest rate risk from its financial instruments. This note describes the Township's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

##### *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 Township is exposed to interest rate risk arising from the changes in interest rates on its variable rate bank account.

##### *Credit Risk*

The Township is exposed to credit risk arising from its cash, taxes receivable, trade and other receivables and long-term receivables. On December 31, 2024, the Township had deposits of \$2,214,841 in a Canadian Chartered bank and \$23,002,549 in a separate Canadian Chartered bank. The Canadian Deposit Insurance Corporation insures deposits up to a maximum of \$100,000 per depositor. There is the possibility of non-collection of taxes receivable, trade and other receivables and long-term receivables. The majority of the Township's receivables are from ratepayers and government entities. For receivables, the Township measures impairment of each receivable type based on how long the amounts have been outstanding. The amounts outstanding at year end, which is the Township's maximum exposure to credit risk related to receivables, were as follows:

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### 21. Financial Instruments - (continued)

	0 - 30 days	31 - 90 days	91 - 365 days	1 to 2 years	3 to 10 years
Cash	\$ 22,085,030	\$ -	\$ -	\$ -	-
Taxes receivable	-	-	814,236	391,381	40,443
Trade and other receivables	1,514,578	-	-	-	-
Long-term receivables	27,623	-	27,623	108,085	256,360
<b>Total</b>	<b>\$ 23,627,231</b>	<b>\$ -</b>	<b>\$ 841,859</b>	<b>\$ 499,466</b>	<b>\$ 296,803</b>

#### **Liquidity Risk**

Liquidity risk is the risk that the Township encounters difficulty in meeting its obligations as they fall due. The Township has a planning and budgeting process in place to help determine the funds required to support the Township's normal operating requirements on an ongoing basis. The Township is exposed to liquidity risk through its accounts payable and accrued liabilities and long-term liabilities. The Township ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. Further, the Township seeks to maintain an available line of credit balance as approved by the appropriate borrowing by-law to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities:

	Within 6 months	6 months to 1 year	1 - 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 1,702,802	\$ -	\$ -	-
Long-term debt	27,623	27,623	203,406	160,704
<b>Total financial liabilities</b>	<b>\$ 1,730,425</b>	<b>\$ 27,623</b>	<b>\$ 203,406</b>	<b>160,704</b>

## The Corporation of the Municipality of Arran-Elderslie

### Notes to Financial Statements

**December 31, 2024**

#### **22. Segmented Information**

The Corporation of the Municipality of Arran-Elderslie is a diversified municipal government institution that provides a wide range of services to its citizens such as police, fire, sewer, water, waste, collection, disposal and recycling, recreational, library and planning. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

##### **General Government**

This item includes revenues and expenses that relate to the governance and operations of the municipality itself and cannot be directly attributed to a specific segment.

##### **Protection to Persons and Property**

Protection is comprised of police services, fire protection, conservation authority, emergency measures, animal control and building and structural inspection. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers. The building department provides a number of services including maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

##### **Transportation**

Transportation is responsible for construction and maintenance of the municipality's roadways, bridges, storm sewers, parking areas, and streetlighting.

##### **Sewer and Water**

This service provides the municipality's drinking water. The municipality also processes and cleans sewage and ensures sewer and water systems meet all Provincial standards.

##### **Environmental**

Environmental services consists of providing waste collection, disposal and recycling to its citizens.

##### **Health**

Health services include contributions to support local Hospitals. Health services also includes the operations of local cemeteries.

---

The Corporation of the Municipality of Arran-Elderslie  
Notes to Financial Statements

December 31, 2024

---

22. Segmented Information - (continued)

**Recreational and Cultural Services**

This service area provides services meant to improve the health and development of the municipality's citizens. The municipality operates and maintains or contributes to parks, arenas, community centres, a campground, and museums. The municipality also provides library services and recreational programs.

**Planning and Development**

This department is responsible for planning and zoning and downtown revitalization. This service area also includes municipal and tile drainage.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

<b>Taxation and payments-in-lieu</b>	Allocated to those segments that are funded by these amounts based on the budget for the year.
<b>OMPF grants</b>	Allocated to segments based on the budget for the year.

---

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to the Financial Statements**

**December 31, 2024**

<b>For the year ended December 31, 2024</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Sewer and Water</b>	<b>Environmental Services</b>	<b>Health Services</b>	<b>Recreation and Cultural Services</b>	<b>Planning and Development</b>	<b>2024 Total</b>
<b>Revenue</b>									
Taxation	\$ 2,144,124	\$ 1,521,637	\$ 2,144,124	\$ -	\$ -	\$ 69,165	\$ 760,818	\$ 276,661	\$ 6,916,530
Fees and user charges	29,438	226,664	55,849	2,930,575	649,480	93,709	693,023	13,324	4,692,062
Specific grants	39,757	-	1,424,463	-	199,126	-	544,323	24,114	2,231,783
OMPF grant	501,611	355,982	501,611	-	-	16,181	177,991	64,724	1,618,100
Other revenue	919,099	287,777	120,683	4,648	3,744	179,036	553,402	-	2,068,389
	<b>3,634,029</b>	<b>2,392,060</b>	<b>4,246,730</b>	<b>2,935,223</b>	<b>852,350</b>	<b>358,091</b>	<b>2,729,557</b>	<b>378,823</b>	<b>17,526,864</b>
<b>Expenses</b>									
Salaries and benefits	841,154	623,408	1,254,693	575,611	322,588	101,570	1,044,385	148,065	4,911,474
Interest on debt	-	-	-	-	-	-	-	18,883	18,883
Materials and supplies	309,447	309,853	835,546	524,247	208,407	53,776	599,480	188,741	3,029,497
Contracted services	273,198	1,336,539	745,423	254,448	262,677	69,712	61,184	72,947	3,076,128
Other transfers	-	104,914	-	-	-	-	-	-	104,914
Rents and financial expenses	15,086	-	814	-	-	-	20,360	-	36,260
Amortization	121,304	175,276	1,010,065	671,398	18,823	34,911	245,065	-	2,276,842
	<b>1,560,189</b>	<b>2,549,990</b>	<b>3,846,541</b>	<b>2,025,704</b>	<b>812,495</b>	<b>259,969</b>	<b>1,970,474</b>	<b>428,636</b>	<b>13,453,998</b>
<b>Annual surplus (deficit)</b>	<b>\$2,073,840</b>	<b>\$ (157,930)</b>	<b>\$ 400,189</b>	<b>\$ 909,519</b>	<b>\$ 39,855</b>	<b>\$ 98,122</b>	<b>\$ 759,083</b>	<b>\$ (49,813)</b>	<b>\$ 4,072,866</b>

**The Corporation of the Municipality of Arran-Elderslie**  
**Notes to the Financial Statements**

**December 31, 2024**

<b>For the year ended December 31, 2023</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Sewer and Water</b>	<b>Environmental Services</b>	<b>Health Services</b>	<b>Recreation and Cultural Services</b>	<b>Planning and Development</b>	<b>2023 Total</b>
<b>Revenue</b>									
Taxation	\$ 1,966,993	\$ 1,395,931	\$ 1,903,542	\$ -	\$ 63,451	\$ 63,451	\$ 761,417	\$ 190,354	\$ 6,345,139
Fees and user charges	18,587	215,242	62,636	3,047,630	585,451	85,551	702,085	24,754	4,741,936
Specific grants	17,553	37,923	1,212,566	313,939	167,382	13,642	100,041	3,762	1,866,808
OMPF grant	504,370	357,940	488,100	-	-	16,270	195,240	48,810	1,627,000
Other revenue	809,099	267,144	54,619	4,648	3,744	179,036	353,402	-	1,671,692
	<b>3,316,602</b>	<b>2,274,180</b>	<b>3,721,463</b>	<b>3,366,217</b>	<b>820,028</b>	<b>357,950</b>	<b>2,112,185</b>	<b>267,680</b>	<b>16,252,575</b>
<b>Expenses</b>									
Salaries and benefits	906,870	536,052	1,145,213	535,968	317,984	97,415	985,299	94,018	4,618,819
Interest on debt	-	-	-	-	-	-	-	13,964	13,964
Materials and supplies	257,339	324,899	876,138	410,459	221,449	47,221	621,570	80,378	2,839,453
Contracted services	231,838	1,335,618	524,052	161,609	256,627	69,885	52,254	97,809	2,729,692
Other transfers	124	96,353	-	-	-	-	-	-	96,477
Rents and financial expenses	8,463	-	290	-	105	-	21,169	-	30,027
Amortization	91,653	169,051	1,027,008	675,917	19,501	34,490	211,668	-	2,229,288
	<b>1,496,287</b>	<b>2,461,973</b>	<b>3,572,701</b>	<b>1,783,953</b>	<b>815,666</b>	<b>249,011</b>	<b>1,891,960</b>	<b>286,169</b>	<b>12,557,720</b>
<b>Annual surplus (deficit)</b>	<b>\$ 1,820,315</b>	<b>\$ (187,793)</b>	<b>\$ 148,762</b>	<b>\$ 1,582,264</b>	<b>\$ 4,362</b>	<b>\$ 108,939</b>	<b>\$ 220,225</b>	<b>\$ (18,489)</b>	<b>\$ 3,694,855</b>

## The Corporation of the Municipality of Arran-Elderslie

### Schedule of Deferred Revenue

For the year ended December 31, 2024

	Opening	Contributions Received	Investment Income	Revenue Recognized	Ending
<b>Obligatory Reserve Funds</b>					
In lieu of parkland	\$ 5,992	\$ 2,573	\$ 318	\$ -	\$ 8,883
Federal gas tax	752,993	220,707	2,758	-	976,458
Subdivider contributions	24,396	-	1,296	-	25,692
	<u>783,381</u>	<u>223,280</u>	<u>4,372</u>	<u>-</u>	<u>1,011,033</u>
<b>Other</b>					
Ontario Community Infrastructure Fund	42,594	1,646,317	39,856	(1,223,941)	504,826
Library Accessibility Grant	70,348	-	-	-	70,348
Building permits	-	121,591	-	-	121,591
Recreation deposits	-	249,638	-	-	249,638
Treasure Chest Museum	3,328	-	-	-	3,328
Other revenue	83,962	6,144	-	(69,614)	20,492
	<u>200,232</u>	<u>2,023,690</u>	<u>39,856</u>	<u>(1,293,555)</u>	<u>970,223</u>
	<u>\$ 983,613</u>	<u>\$ 2,246,970</u>	<u>\$ 44,228</u>	<u>\$ (1,293,555)</u>	<u>\$ 1,981,256</u>

**The Corporation of the  
Municipality of Arran-Elderslie  
Trust Funds  
For the year ended December 31, 2024**

DRAFT



**The Corporation of the Municipality of Arran-Elderslie  
Trust Funds**  
For the year ended December 31, 2024

**Contents**

---

**The Corporation of the Municipality of Arran-Elderslie Trust Funds**

Independent Auditor's Report	2 - 3
Balance Sheet and Statement of Continuity	4
Notes to Financial Information	5

DRAFT

## Independent Auditor's Report

To the Members of Council of the Municipality of Arran-Elderslie

### Opinion

We have audited the accompanying financial information for the Corporation of the Municipality of Arran-Elderslie Trust Funds (Trust Funds), which comprise the balance sheet as of December 31, 2024, the statement of continuity for the year then ended, and notes to the financial information including a summary of significant accounting policies.

In our opinion, the accompanying financial information presents fairly, in all material respects, the balance sheet for the Trust Funds as at December 31, 2024 and the statement of continuity for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are independent of the Trust Funds in accordance with the ethical requirements that are relevant to our audit of the financial information 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

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is 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 this financial information.

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

- Identify and assess the risks of material misstatement of the financial information, 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 Trust Fund'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 Trust Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information 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 Trust Funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

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

Owen Sound, Ontario

October 14, 2025

**Chartered Professional Accountants**

**Licensed Public Accountants**

**The Corporation of the Municipality of Arran-Elderslie**  
**Trust Funds**  
**Balance Sheet**

**December 31, 2024**

	<b>Total</b>	<b>Care and Maintenance</b>	<b>Cemetery Prepaid</b>
<b>Assets</b>			
Cash	\$ 625,177	\$ 601,695	\$ 23,482
Due from the Municipality of Arran-Elderslie	8,456	8,456	-
	<b>633,633</b>	<b>610,151</b>	<b>23,482</b>
<b>Fund balance</b>	<b>\$ 633,633</b>	<b>\$ 610,151</b>	<b>\$ 23,482</b>

**Statement of Continuity**

	<b>Total</b>	<b>Care and Maintenance</b>	<b>Cemetery Prepaid</b>
<b>Balance, beginning of the year</b>	<b>\$ 609,462</b>	<b>\$ 587,165</b>	<b>\$ 22,297</b>
<b>Receipts</b>			
Interest	31,996	30,811	1,185
Plot sales and monument fees	22,986	22,986	-
	<b>54,982</b>	<b>53,797</b>	<b>1,185</b>
<b>Expenditures</b>			
Transfers to General	30,811	30,811	-
<b>Balance, end of the year</b>	<b>\$ 633,633</b>	<b>\$ 610,151</b>	<b>\$ 23,482</b>

---

**The Corporation of the Municipality of Arran-Elderslie**  
**Trust Funds**  
**Notes to Financial Information**

**December 31, 2024**

---

**1. Summary of Significant Accounting Policies**

<b>Management Responsibility</b>	The management of the Corporation of the Municipality of Arran-Elderslie has prepared and is responsible for the integrity, objectivity and accuracy of this financial information. The Council reviews and approves the financial information.
<b>Basis of Accounting</b>	<p>The financial information has been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada.</p> <p>Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.</p>
<b>Use of Estimates</b>	The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.
<b>Basis of Consolidation</b>	These trust funds have not been consolidated with the financial statements of the Corporation of the Municipality of Arran-Elderslie.
<b>Financial Instrument</b>	Cash is measured at fair value. All other financial instruments are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the balance sheet. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of continuity. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

---



# Municipality of Arran-Elderslie

2023 & 2024 | Audit Findings

Report to the Members of Council

December 31, 2023 & December 31, 2024

Traci Smith, CPA, CGA, LPA

Phone: (519)-376-6110

Email: [traci.smith@mnpc.ca](mailto:traci.smith@mnpc.ca)



# Overview

---

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the consolidated financial statements of the Corporation of the Municipality of Arran- Elderslie (the "Municipality") as at December 31, 2023 & December 31, 2024, and for the years then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

As auditors, we report to Council on the results of our examination of the consolidated financial statements of the Municipality as at and for the years ended December 31, 2023 & December 31, 2024. The purpose of this Report is to assist you, as Members of Council, in your review of the results of our audit.

This Report is intended solely for the information and use of The Corporation of the Municipality of Arran- Elderslie and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

## Engagement Status

We have substantially completed our audit of the consolidated financial statements of the Municipality which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Approval of the financial statements by the Council
- Receipt of the signed management representation letter dated as of the final report date
- Subsequent events review through to financial statement approval date

No significant limitations were placed on the scope or timing of our audit.

## Independent Auditor's Report

Our Independent Auditor's Report will provide a Qualified opinion. A draft copy of our proposed Independent Auditor's Report has been included with this report.

# Audit Reporting Matters

---

Our audit was carried out in accordance with Canadian generally accepted auditing standards and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

## Significant Audit, Accounting and Reporting Matters

Area	Comments
<b>Final Materiality</b>	Final materiality used for our audit was \$410,000 for December 31, 2023 & \$430,000 for December 31, 2024.
<b>Identified or Suspected Fraud</b>	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
<b>Identified or Suspected Non-Compliance with Laws and Regulations</b>	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
<b>Financial Statement Disclosures</b>	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
<b>Significant Deficiencies in Internal Control</b>	We are aware of and have qualified our audit report for issues with the tangible capital asset system. We have outlined these and other issues in a letter to management along with recommendations for improvement.
<b>Matters Arising from Discussions with Management</b>	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.
<b>Contingencies/Litigation Proceedings</b>	We have discussed with management and they have indicated there were no outstanding claims against the Municipality of Arran-Elderslie that were not covered by insurance.



<b>Commitments</b>	Significant capital commitments as at December 31, 2024 are disclosed in Note 16.
<b>Accumulated Surplus</b>	A breakdown of the Corporation of the Municipality of Arran-Elderslie accumulated surplus is included in Note 7. This includes the amount invested in capital assets, unfunded liabilities, reserves and reserve funds.
<b>Financial Instruments</b>	We have discussed with management to ensure all financial instruments were identified and reviewed management's accounting policy to ensure they are appropriately recorded at amortized cost or fair market value, where applicable. See the Significant Accounting Policy for Financial Instruments and further disclosures in Note 21. There was an operating deficit for 2023 of \$58,547 and an operating surplus for 2024 of \$246,818 that was transferred from and to reserves.
<b>Post-Employment Benefits</b>	The Corporation of the Municipality of Arran- Elderslie offers post-employment health and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered. In order to help estimate the liability for post-employment benefits, The Corporation of the Municipality of Arran- Elderslie engaged the services of an actuary.
<b>Asset Retirement Obligations</b>	Management completed a preliminary review of all capital assets owned by the Municipality or where the Municipality has a responsibility for an asset to determine if there is a legal obligation associated with the retirement of any of the capital assets, however at this time adequate information is not yet available to measure the liability. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards and the audit report has a qualified opinion. Management intends to complete an assessment of the asset retirement obligations and update the citywide capital asset listing.
<b>Liability for Contaminated Sites</b>	Management compiled a list of all properties owned by the Municipality or where the Municipality has accepted responsibility for the property and assessed whether each property was contaminated. Management has accrued an estimated liability of \$25,508 for the monitoring of a property.
<b>Taxation Revenue Estimate</b>	In accordance with PS 3510, amounts have been estimated for taxable events that have occurred but have not yet been assessed. The estimate was based on trend analysis by year for supplemental taxation billings and write-offs for the last 3 years; examination of building permits issued in the last two years; and knowledge of potential reassessments.

## Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<b>Revenue Recognition</b>	To address this risk, we reconciled significant government transfers to their various government funding agreements and letters, reviewed funding agreements for deferred grants and reviewed minutes to ensure grant revenue listed was complete. No issues were noted in regard to grant revenue during our testing.
<b>Control Environment</b>	To address this risk, we developed criteria for unusual journal entries, determined the population of unusual journal entries and obtained corroborating evidence of these journal entries from management as to why the journal entries were made. No inappropriate journal entries were noted. No management override of controls noted in the current period.
<b>Non-Routine Transactions</b>	To address this risk, we reviewed the minutes for material transactions not in the ordinary course of business and had discussions with management. No material transactions not in the ordinary course of business were noted in the current period.

## Other Areas

Area	Comments
<b>Auditor Independence</b>	We have identified relationships between The Corporation of the Municipality of Arran- Elderslie and our Firm that may reasonably be thought to have influenced our independence. These are further discussed in Appendix A.
<b>Management Representations</b>	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
<b>Summary of Significant Differences</b>	We identified unadjusted differences in relation to the December 31, 2024 year end that was not material. The unadjusted difference is attached to the representation letter.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

The image shows a handwritten signature in black ink that reads "MNP LLP". The letters are stylized and connected, with the "M" and "N" being particularly prominent.

Chartered Professional Accountants  
Licensed Public Accountants

encls.

# Appendix A – Independence Letter

---

October 14, 2025

Members of Council  
The Corporation of the Municipality of Arran-Elderslie  
Box 70  
1925 Bruce Road 10  
Chesley, ON N0G 1L0

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Municipality of Arran-Elderslie (the "Municipality") as at December 31, 2023 & December 31, 2024 and for the year then ended.

The purpose of this letter is to communicate with you regarding all relationships between the Municipality and MNP LLP and/or its affiliates (collectively, "MNP") that, in our professional judgement, may reasonably be thought to bear on our independence. In determining which relationships to report, we consider the relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are aware of the following relationships between the Municipality and MNP that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from January 1, 2023 to October 14, 2025.

- We have provided advice and comments to management regarding several financial statement measurement, presentation and disclosure matters
- We have provided assistance in the preparation of the consolidated financial statements. These services created a self review threat to our independence since we subsequently expressed an opinion on whether the financial statements presented fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian Public Sector Accounting Standards.

We, therefore, required that the following safeguards be put in place related to the above:

- Management provided us with a trial balance prior to completion of our audit.
- Management created the source data for all the accounting entries.
- Management developed any underlying assumptions required with respect to the accounting treatment and

**MNP LLP**

1717 2nd Avenue East P.O. Box 397, Owen Sound ON, N4K 5P7

T: 519-376-6110 F: 519-376-4741

measurement of the entries.

- Management reviewed advice and comments provided and undertook their own analysis considering the Municipality's circumstances and generally accepted accounting principles.
- Management reviewed and approved all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
- Someone other than the preparer reviewed the proposed journal entries and consolidated financial statement.

We hereby confirm that MNP is independent with respect to the Municipality within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of October 14, 2025.

This report is intended solely for the use of Members of Council, management and others within the Municipality and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our meeting on October 14, 2025. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and cursive.

**Chartered Professional Accountants**  
**Licensed Public Accountants**

encls.

## Appendix B – Management Representation Letter

---

The Corporation of the Municipality of Arran-Elderslie  
 Box 70  
 1925 Bruce Road 10  
 Chesley, ON N0G 1L0

October 14, 2025

MNP LLP  
 1717 2nd Avenue East P.O. Box 397  
 Owen Sound, Ontario N4K 5P7

To Whom It May Concern:

In connection with your audit of the consolidated financial statements of The Corporation of the Municipality of Arran-Elderslie (the "Municipality") as at December 31, 2023 & December 31, 2024 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the consolidated financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

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.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 23, 2025, for the preparation and fair presentation of the Municipality's consolidated financial statements in accordance with Canadian public sector accounting standards. We believe these consolidated financial statements are complete and present fairly, in all material respects, the financial position of the Municipality as at December 31, 2023 & December 31, 2024, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.
2. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Municipality's consolidated financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the consolidated financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting



standards, and are applied consistently throughout the consolidated financial statements.

4. All significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
5. The selection and application of the methods, assumptions and data used in making the accounting estimates are consistent and appropriate.
6. The assumptions relevant to accounting estimates and disclosures appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity.
7. Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of Canadian public sector accounting standards.
8. No subsequent event requires adjustment to the accounting estimates and related disclosures included in the consolidated financial statements.
9. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the consolidated financial statement effects of the entries.
10. We believe the effects of those uncorrected consolidated financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole.
11. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
12. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the consolidated financial statements.
13. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the consolidated financial statements in accordance with Canadian public sector accounting standards.
14. All liabilities, both known and contingent, requiring recognition or disclosure in the consolidated financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
15. 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.
16. All assets, wherever located, to which the Municipality had satisfactory title at the year-end, have been fairly stated and recorded in the consolidated financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the consolidated financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral.
17. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately

reflected in the consolidated financial statements.

18. All restricted cash has been appropriately designated and separated from operating funds.
19. All cash accounts have been appropriately recorded in the consolidated financial statements and all terms and associated conditions have been disclosed to you in full. We have provided you with the most current banking agreements.
20. Accounts receivable are correctly described in the records and represent valid claims as at December 31, 2023 & December 31, 2024.
21. All charges to property, plant and equipment [and additions under capital leases] represent capital expenditures. No expenditures of a capital nature were charged to operations of the Municipality. Depreciation of property, plant and equipment [and equipment under capital leases] has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the consolidated financial statements.
22. All intangible assets have been appropriately recorded in the consolidated financial statements in accordance with the requirements of Canadian public sector accounting standards. All events or circumstances giving rise to impairments are appropriately reflected in the consolidated financial statements. Where intangible assets are subject to amortization, they are amortized at appropriate rates based on our best estimates of their useful lives.
23. Government transfers have been recognised when the transfer is authorised, and all eligibility criteria have been met.
24. Employee future benefits have been appropriately recorded in the consolidated financial statements according to the requirements of Canadian accounting standards for private enterprises. All actuarial assumptions and valuations have been disclosed to you in full and are appropriate.
25. We have identified all financial instruments, including derivatives, and hedging relationships. These have been appropriately recorded and disclosed in the consolidated financial statements in accordance with the requirements of Canadian accounting standards for private enterprises.

### **Information Provided**

1. We have responded fully to all inquiries made to us and have made available to you:
  - A complete record of all financial records that are relevant to the preparation and presentation of the consolidated financial statements and related data;
  - Additional information that you have requested from us for the purpose of your audit;
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. 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.

4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the consolidated financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the consolidated financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the consolidated financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Municipality and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. There are no discussions with your firm's personnel regarding employment with the Municipality.

#### **Professional Services**

1. We acknowledge the engagement letter dated June 23, 2025, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Municipality's audit.

Sincerely,

The Corporation of the Municipality of Arran-Elderslie

---

Signature

---

Title

**Municipality of Arran Elderslie**  
**Summary of Unadjusted Misstatements**  
12-31-2023

Description of Misstatement	Identified Misstatements	Projections of Identified Misstatements	Estimates	Proposed Adjustments			
				Assets Dr(Cr)	Liabilities Dr(Cr)	Opening R/E Dr(Cr)	Income Dr(Cr)
Negative Balance in Taxes Receivable	115,437			115,437	(115,437)		
HST receivable	31,177			(31,177)			31,177
CCRF grant understated	138,240			138,240			(138,240)
Old provincial A/R w/o in 2024	56,154			(56,154)		56,154	
Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates	341,008	-	-	166,346	(115,437)	56,154	(107,063)
Effect of Previous Year's Errors				-	-	-	-
Likely Aggregate Misstatements				166,346	(115,437)	56,154	(107,063)

Details of why no adjustment has been made to the financial statements for the above items:

Municipality of Arran Elderslie  
Summary of Unadjusted Misstatements  
12/31/2024

				Proposed Adjustments			
Description of Misstatement	Identified Misstatements	Projections of Identified Misstatements	Estimates	Assets Dr(Cr)	Liabilities Dr(Cr)	Opening R/E Dr(Cr)	Income Dr(Cr)
Accrual bchfYVWfXYX for Legal Expense`	39,457				(39,457)		39,457
Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates	39,457	-	-	-	(39,457)	-	39,457
Effect of Previous Year's Errors				-	-	-	-
Likely Aggregate Misstatements				-	(39,457)	-	39,457

Details of why no adjustment has been made to the financial statements for the above items:

**The Corporation of the Municipality of Arran-Elderslie**

**Year End: December 31, 2024**

**Adjusting Journal Entries**

**Date: 12/01/2011 To 31/12/2024**

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	31/12/2024	N	Tile Drain Loans	01-0000-1401		40,327.49			
1	31/12/2024	N	Tile Drains Debt	01-0000-2570			40,327.49		
1	31/12/2024	N	Retirement Benefits Obligation	01-0000-2800		2,282.00			
1	31/12/2024	N	Sick Leave Obligation	01-0000-2801			18,162.00		
1	31/12/2024	N	TCA - Land	01-0000-3100		4,445,898.00			
1	31/12/2024	N	Investment in TCA	01-0000-7100			4,445,898.00		
1	31/12/2024	N	Working Capital	01-0000-7210		84,910.35			
1	31/12/2024	N	Bridges	01-0000-7264		7,639.63			
1	31/12/2024	N	Amount to be Recovered Retirement	01-0000-7503			2,282.00		
1	31/12/2024	N	Amount to be Recovered Sick Leave	01-0000-7504		18,162.00			
1	31/12/2024	N	Due to/from Capital Fund	01-0002-9110			62,680.42		
1	31/12/2024	N	Due to/from Reserve Fund	01-0003-9111		248,352.45			
1	31/12/2024	N	Unfunded OpEx	01-0000-7500			278,222.01		
1	31/12/2024	N	Due to/from Revenue Fund	02-0000-9109		62,680.42			
1	31/12/2024	N	Investment in TCA	02-0000-7100			62,680.42		
1	31/12/2024	N	Equity	03-0000-7900		248,352.45			
1	31/12/2024	N	Due to/from Revenue Fund	03-0000-9112			248,352.45		
1	31/12/2024	N	Equity	04-0000-7900		350.00			
1	31/12/2024	N	Due to/from Revenue Fund	04-0000-9109			350.00		
To record entries from 2023									
2	31/12/2024	N	Interest Income	04-2500-5701		1,185.09			
2	31/12/2024	N	Change in OP Fund	04-9990-9063			1,185.09		
2	31/12/2024	N	Interest Income	04-2500-5701					
To balance the trust fund balance sheet and equity									
3	31/12/2024	N	Permit Fee	01-2042-5275	OTH.06	121,591.32			
3	31/12/2024	N	Deferred Revenue	01-0000-2300	OTH.06		121,591.32		
To defer building permit revenue in accordance with PS 3400.									
4	31/12/2024	N	Retirement Benefits Obligation	01-0000-2800	OO.03	70,911.00			
4	31/12/2024	N	Amount to be Recovered Retirement	01-0000-7503	OO.03		70,911.00		
4	31/12/2024	N	Sick Leave Obligation	01-0000-2801	OO.03		6,758.00		
4	31/12/2024	N	Amount to be Recovered Sick Leave	01-0000-7504	OO.03	6,758.00			
4	31/12/2024	N	Change in PEB	01-1020-4512	OO.03		64,153.00		
4	31/12/2024	N	Change in AR	01-9990-9065	OO.03	64,153.00			
To record change in post employment benefits per Nexus report									
Factual									
5	31/12/2024	N	Canada Grant	02-3213-5600			75,000.00		
5	31/12/2024	N	Transfer from Reserve	02-3213-9230		75,000.00			
5	31/12/2024	N	Due to/from Capital Fund	01-0002-9110			1,336.60		
5	31/12/2024	N	Roads General	01-0000-7266		1,336.60			
5	31/12/2024	N	Due to/from Revenue Fund	02-0000-9109		1,336.60			
5	31/12/2024	N	Transfer from Reserve	02-3213-9230			1,336.60		
To record grant for CCRF Sidewalks project transferred back to reserve and reverse the A/R from prior year									
6	31/12/2024	N	Interest Income	03-3005-5701	SS.06		96.63		
6	31/12/2024	N	Interest Income	03-3007-5701	SS.06		736.46		
6	31/12/2024	N	Interest Income	03-3012-5701	SS.06		1,221.72		
6	31/12/2024	N	Interest Income	03-3016-5701	SS.06		2.85		
6	31/12/2024	N	Transfer from Reserve	03-3000-9010	SS.06	105.04			
6	31/12/2024	N	Change in Discretionary Reserves	03-9998-9999	SS.06	1,952.62			
6	31/12/2024	N	Transfer from Reserve	01-1010-9230	SS.06		105.04		
6	31/12/2024	N	Room Rental	01-1020-4380	SS.06	105.04			
Booking Interest income for Discretionary fund									
7	31/12/2024	N	Transfers to reserve	02-2574-9030	GRA. 4		284,004.01		
7	31/12/2024	N	Gov Tsfr - OCIF	02-2574-5321	GRA. 4	284,004.01			

08/10/2025

2:32 AM

Prepared by	Detail Rev	Gen Rev	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

0.10

**The Corporation of the Municipality of Arran-Elderslie**
**Year End: December 31, 2024**
**Adjusting Journal Entries**
**Date: 12/01/2011 To 31/12/2024**

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
7	31/12/2024	N	Transfer to Reserve	02-4011-9030	GRA. 4		17,309.87		
7	31/12/2024	N	Gov Tsfr - OCIF	02-4011-5321	GRA. 4	17,309.87			
7	31/12/2024	N	Transfer to Reserve	02-4014-9030	GRA. 4		21,630.78		
7	31/12/2024	N	Gov Tsfr - OCIF	02-4014-5321	GRA. 4	21,630.78			
7	31/12/2024	N	Transfer to Reserve	02-4019-9030	GRA. 4		673.51		
7	31/12/2024	N	Gov Tsfr - OCIF	02-4019-5321	GRA. 4	673.51			
7	31/12/2024	N	Transfer to Reserve	02-4020-9030	GRA. 4		8,945.03		
7	31/12/2024	N	Transfer from Reserve	02-4020-9230	GRA. 4				
7	31/12/2024	N	Gov Tsfr - OCIF	02-4020-5321	GRA. 4	8,945.03			
7	31/12/2024	N	Transfer to Reserve	02-3337-9030	GRA. 4		12,000.00		
7	31/12/2024	N	Gov Tsfr - OCIF	02-3337-5321	GRA. 4	12,000.00			
7	31/12/2024	N	Transfer to Reserve	02-2830-9030	GRA. 4		7,447.57		
7	31/12/2024	N	Gov Tsfr - OCIF	02-2830-5321	GRA. 4	7,447.57			
7	31/12/2024	N	Transfer to Reserve	02-3349-9030	GRA. 4		106,000.00		
7	31/12/2024	N	Gov Tsfr - OCIF	02-3349-5321	GRA. 4	106,000.00			
Adjusting OCIF Grants									
8	31/12/2024	N	Transfer to Reserve	01-2510-9030	SS.02	18,000.00			
8	31/12/2024	N	Equipment Sales	01-2510-5951	SS.02		18,000.00		
8	31/12/2024	N	Transfer to Reserve	01-1010-9030	SS.02	320.28			
8	31/12/2024	N	GG Council - Material Misc	01-1010-7052	SS.02		320.28		
Fixing Roads Transfer Sale of asset Entry									
9	31/12/2024	N	PT - General Requisition	01-0200-2290	TAX_M.04	3,620.10			
9	31/12/2024	N	PT - General Requisition	01-0300-2290	TAX_M.04	36.45			
9	31/12/2024	N	PT - General Requisition	01-0400-2290	TAX_M.04		5,275.34		
9	31/12/2024	N	PT - General Requisition	01-0500-2290	TAX_M.04		2,951.39		
9	31/12/2024	N	PT - General Requisition	01-0600-2290	TAX_M.04		664.80		
9	31/12/2024	N	Unfunded OpEx	01-0000-7500	TAX_M.04	5,234.98			
To adjust 2023 Schools and County reconciliations that were not balances and still remain in the opening requisitions balance as 01-0200, 01-0300, 01-0400 and 01-0500 accounts are balance sheet accounts									
10	31/12/2024	N	PT - General Requisition	01-0200-2290	TAX_M.04		3,620.34		
10	31/12/2024	N	PT - General Requisition	01-0300-2290	TAX_M.04	32,953.27			
10	31/12/2024	N	PT - General Requisition	01-0400-2290	TAX_M.04	4,157.02			
10	31/12/2024	N	PT - General Requisition	01-0500-2290	TAX_M.04	2,717.21			
10	31/12/2024	N	PT - General Requisition	01-0600-2290	TAX_M.04	64.49			
10	31/12/2024	N	PT - CFOG - School Boards	01-0000-2280	TAX_M.04		39,891.99		
10	31/12/2024	N	Accts Rec- Upper Tier	01-0000-1340	TAX_M.04	3,620.34			
To adjust 2024 current year balances of county and school taxation accounts									
11	31/12/2024	N	Working Capital	01-0000-7210			246,818.03		
11	31/12/2024	N	Transfer to Reserve	01-1020-9030		246,818.03			
To record 2024 operating surplus transfer to working capital reserve									
12	31/12/2024	N	TCA - Land	01-0000-3100		5,965,149.00			
12	31/12/2024	N	TCA - Land	01-0000-3100			779,095.00		
12	31/12/2024	N	TCA - Land	01-0000-3100		769,376.00			
12	31/12/2024	N	TCA - Land	01-0000-3100			2,238,597.00		
12	31/12/2024	N	Investment in TCA	01-0000-7100			3,716,833.00		
To record balance sheet entry for capital asset additions and disposals									
13	31/12/2024	N	Interest Income	04-2500-5701			30,810.87		
13	31/12/2024	N	Interest Tsfr	04-2500-9001		16,281.72			
13	31/12/2024	N	Due to/from Revenue Fund	04-0000-9109		14,529.15			
13	31/12/2024	N	Cemetery Trust - Chesley	04-0000-9302			14,982.56		
13	31/12/2024	N	Change in OP Fund	04-9990-9063		14,982.56			
13	31/12/2024	N	Change in OP Fund	04-9990-9063		700.00			

**08/10/2025**
**2:32 AM**

Prepared by	Detail Rev	Gen Rev	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

**0.10-1**

# The Corporation of the Municipality of Arran-Elderslie

Year End: December 31, 2024

Adjusting Journal Entries

Date: 12/01/2011 To 31/12/2024

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
13	31/12/2024	N	Due to/from Revenue Fund	04-0000-9109			700.00		
			To record interest earned during year and amount transferred to general fund						
14	31/12/2024	N	Transfer to Reserve	01-1020-9030			3,732.94		
14	31/12/2024	N	Office Supplies	01-1020-4341		3,732.94			
			To balance reserve funds						
15	31/12/2024	N	Bank - General	09-0000-1010			110,262.81		
15	31/12/2024	N	Accts Rec - Provincial Grants	09-0000-1351			7,409.00		
15	31/12/2024	N	Accounts Receivable	09-0000-1380			49,796.78		
15	31/12/2024	N	Inventory	09-0000-1900			4,597.56		
15	31/12/2024	N	Trades Payable	09-0000-2110		29,960.41			
15	31/12/2024	N	TCA - Land	09-0000-3100			137,158.49		
15	31/12/2024	N	Prepaid Expenses	09-0000-3700			7,108.16		
15	31/12/2024	N	Equity in TCA	09-0000-7100		137,158.49			
15	31/12/2024	N	Reserves	09-0000-7220		130,161.62			
15	31/12/2024	N	Equity	09-0000-7900		19,052.28			
			To reverse opening balance sheet and update to 2023 balances						
16	31/12/2024	N	Tile Drain Loans	01-0000-1401		105,648.82			
16	31/12/2024	N	Tile Drains Debt	01-0000-2570			105,648.82		
			Adjust Tile Loan receivable and debt						
17	31/12/2024	N	Landfill Closure and Post Closure Liability	01-0000-2780			4,492.36		
17	31/12/2024	N	Interim Tax Clearing	01-0000-2301		4,492.36			
			To reallocate invoice and payment to GSS Engineering for sampling at the silver star						
RC1	31/12/2024	R	Accts Rec - Federal Grant	01-0000-1350	CC.05	246,663.79			
RC1	31/12/2024	R	Accts Rec - General	01-0000-1380	CC.05	302,608.58			
RC1	31/12/2024	R	Accrued Liabilities	01-0000-2150	CC.05		549,272.37		
			To reclass ICIP grant revenue and CRA rebate from accrued liabilities to AR						
RC2	31/12/2024	R	Due to/from Capital Fund	01-0002-9110			5,893,778.39		
RC2	31/12/2024	R	Change for Year Revenue Fund-TCA	01-9990-9999		5,893,778.39			
RC2	31/12/2024	R	Due to/from Revenue Fund	02-0000-9109		5,893,778.39			
RC2	31/12/2024	R	Contra Capital Fund account	02-9999-8000			5,893,778.39		
RC2	31/12/2024	R	Change for Year Revenue Fund-TCA	01-9990-9999		71,371.00			
RC2	31/12/2024	R	TCA capitalized from operating expenses	01-9000-7600			71,371.00		
			To record income statement side of capital asset additions						
RC3	31/12/2024	R	Gen Gov't-Amortization	01-1020-8000					
RC3	31/12/2024	R	Protective Services Fire-All Amortization	01-2005-8000		2,238,597.00			
RC3	31/12/2024	R	TS Admin - Amortization	01-2510-8000					
RC3	31/12/2024	R	ES W/S AE Com- Amortization	01-3005-8000					
RC3	31/12/2024	R	Health All- Amortization	01-4000-8000					
RC3	31/12/2024	R	R/C Admin- Amortization	01-5015-8000					
RC3	31/12/2024	R	Protective Services Fire-All Amortization	01-2005-8000					
RC3	31/12/2024	R	Change for Year Revenue Fund-TCA	01-9990-9999			2,238,597.00		
			To record amortization						
RC4	31/12/2024	R	Sale of TCA	01-1020-5950		9,719.00			
RC4	31/12/2024	R	Change for Year Revenue Fund-TCA	01-9990-9999			9,719.00		
			To record net book value of assets						

08/10/2025

2:32 AM

Prepared by	Detail Rev	Gen Rev	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

0.10-2



## The Corporation of the Municipality of Arran-Elderslie

Year End: December 31, 2024

Adjusting Journal Entries

Date: 12/01/2011 To 31/12/2024

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
disposed during the year									
CN#2	31/12/2024	N	Bank - General	09-0000-1010		4,361.00			
CN#2	31/12/2024	N	Accts Rec - Provincial Grants	09-0000-1351		4,089.00			
CN#2	31/12/2024	N	Accounts Receivable	09-0000-1380		9,750.00			
CN#2	31/12/2024	N	Bank - General	09-0000-1010			14,017.00		
CN#2	31/12/2024	N	Trades Payable	09-0000-2110			13,949.00		
CN#2	31/12/2024	N	Prepaid Expenses	09-0000-3700		9,766.00			
CN#2	31/12/2024	N	TCA - Land	09-0000-3100		74,988.00			
CN#2	31/12/2024	N	Equity in TCA	09-0000-7100			74,988.00		
CN#2	31/12/2024	N	Grants - Provincial	09-2530-5620			100,359.00		
CN#2	31/12/2024	N	S.M.A.R.T.	09-2530-4672			72,423.00		
CN#2	31/12/2024	N	Misc Revenue	09-2530-5900			47,444.00		
CN#2	31/12/2024	N	Amortization	09-2530-8000		23,661.00			
CN#2	31/12/2024	N	Salaries & Wages	09-2530-4000		120,673.00			
CN#2	31/12/2024	N	Material & Supplies	09-2530-4340		62,073.00			
CN#2	31/12/2024	N	Change in TCA	09-3060-9061		13,819.00			
CN#2	31/12/2024	N	Gain on sale of assets - SMART	09-2530-5901			1,766.00		
CN#2	31/12/2024	N	Change in TCA	09-3060-9061		1,766.00			
To consolidate SMART								Recurring	
CN#3	31/12/2024	N	Bank - General	09-0000-1010		110,637.00			
CN#3	31/12/2024	N	Accts Rec - Provincial Grants	09-0000-1351		52,395.00			
CN#3	31/12/2024	N	Accounts Receivable	09-0000-1380		7,358.00			
CN#3	31/12/2024	N	Trades Payable	09-0000-2110			38,974.00		
CN#3	31/12/2024	N	Prepaid Expenses	09-0000-3700		884.00			
CN#3	31/12/2024	N	TCA - Land	09-0000-3100		149,244.00			
CN#3	31/12/2024	N	Equity in TCA	09-0000-7100			149,244.00		
CN#3	31/12/2024	N	Reserves	09-0000-7220			71,611.00		
CN#3	31/12/2024	N	Equity	09-0000-7900			60,689.00		
CN#3	31/12/2024	N	Grants - Provincial	09-3060-5620			117,377.00		
CN#3	31/12/2024	N	Interest Income	09-3060-5701			2,983.00		
CN#3	31/12/2024	N	Misc Charges	09-3060-5290			100,339.00		
CN#3	31/12/2024	N	Gain on sale of assets - BASWR	09-3060-5901			807.00		
CN#3	31/12/2024	N	Amortization	09-3060-4900		18,823.00			
CN#3	31/12/2024	N	Material & Supplies	09-3060-4340		169,305.00			
CN#3	31/12/2024	N	Salaries & Wages	09-3060-4000		187,738.00			
CN#3	31/12/2024	N	Change in TCA	09-2530-9061		1,241.00			
CN#3	31/12/2024	N	Transfer from Reserve	09-3060-9230			24,482.00		
CN#3	31/12/2024	N	Change in Op Fund	09-3060-9063		61,488.00			
CN#3	31/12/2024	N	Contracted Services	09-3060-4300			110,841.00		
CN#3	31/12/2024	N	Grants - Other Govs	09-3060-5640			81,766.00		
To consolidate BASWR								Recurring	
CN#4	31/12/2024	N	TCA - Land	09-0000-3100			14,620.00		
CN#4	31/12/2024	N	Equity in TCA	09-0000-7100		14,620.00			
CN#4	31/12/2024	N	Reserves	09-2012-2100		6,357.00			
CN#4	31/12/2024	N	Accounts Receivable	09-0000-1380			6,357.00		
CN#4	31/12/2024	N	Wages & Benefits	09-2012-4000			49,142.00		
CN#4	31/12/2024	N	Materials and Supplies	09-2012-7000			39,132.00		
CN#4	31/12/2024	N	Transfer to Reserves	09-2012-7700		3,780.00			
CN#4	31/12/2024	N	Materials and Supplies	09-2012-7000			3,923.00		
CN#4	31/12/2024	N	Donations	09-2012-2580		7,679.00			
CN#4	31/12/2024	N	Chatsworth Operating & Capital	09-2012-2811		80,738.00			
CN#4	31/12/2024	N	Amortization	09-2012-8000			4,239.00		
CN#4	31/12/2024	N	C Fire - Change for Year - TCA	09-2012-9999		4,239.00			
To deconsolidate Chatsworth Fire									
RC#1	31/12/2024	R	Grants - Provincial	01-7610-5620			50,363.47		
RC#1	31/12/2024	R	P/D Mun Drains - Mat'l Misc	01-7610-7052		50,363.47			
						29,398,519.01	29,398,519.01		

08/10/2025

2:32 AM

Prepared by	Detail Rev	Gen Rev	Quality Rev
4th Level Rev	Tax Rev	IS Audit Rev	Other Rev

0.10-3

The Corporation of the Municipality of Arran-Elderslie  
Year End: December 31, 2024  
Adjusting Journal Entries  
Date: 12/01/2011 To 31/12/2024

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
Net Income (Loss)				0.00					

DRAFT

# MADE <sup>IN</sup> CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

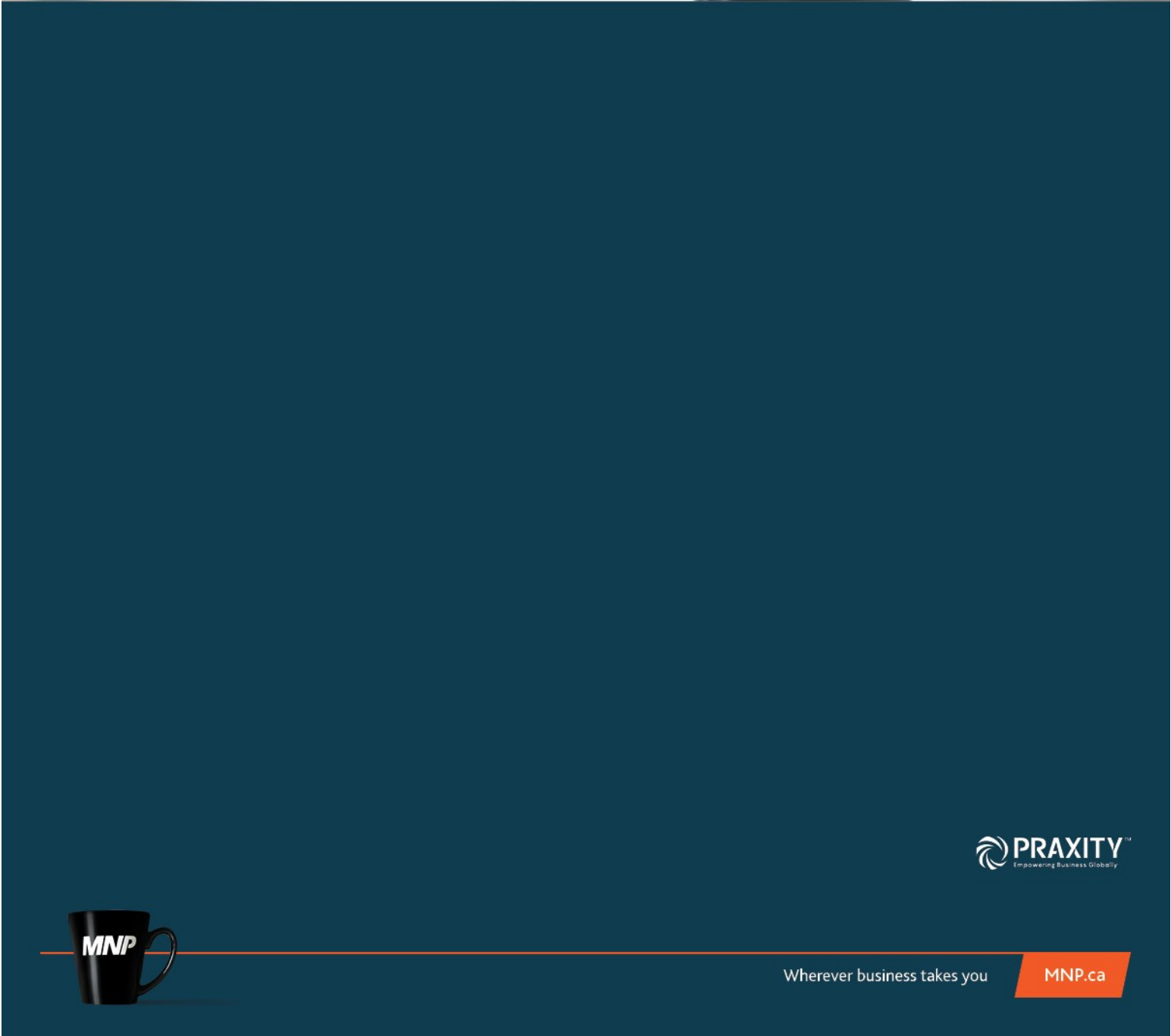
Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

MNP.ca



 **PRAXITY™**  
Empowering Business Globally



Wherever business takes you

[MNP.ca](https://mnp.ca)

---

**Register Now for ROMA 2026 – Ontario's Rural Leaders Conference**

---

From ROMA Events <events@roma.on.ca>

Date Mon 2025-09-29 4:01 PM

To Christine Fraser-McDonald <CFraser@arran-elderslie.ca>



## **ROMA 2026 Annual Conference**

***Ontario's Rural Leaders Conference***

***Register Today***

**Sunday January 18 – Tuesday January 20, 2026**

**Sheraton Centre Hotel, Toronto**

As the first gathering for municipal leaders of the year, the ROMA Conference offers a powerful opportunity to come together with others who understand the unique challenges and opportunities facing rural communities in Ontario. The ROMA 2026 Conference is a vital hub for sharing innovative solutions, gaining insight into best practices and tools that can drive the sustainability of your community.

ROMA 2026 – ***Ontario's Rural Leaders Conference***, will enable you to amplify the rural voice, advocate for your community, and shape policies that reflect the realities of rural Ontario.

Conference programming, including the opportunity to connect with your ROMA Board Zone Representatives and Zone colleagues and exclusive workshops, will start the morning of Sunday, January 18. Plan to arrive Saturday so you can participate in the full conference.

**Back by popular demand**

Back by popular demand, journalist [Chantal Hébert](#) returns to ROMA 2026 to provide insight, humour, and critical contemplations on the state of public policy and national politics.



## Registration

Registration is open now. Save on registration fees by registering as an Early Bird. The deadline to take advantage these rates is **4:00 P.M. EST October 31, 2025**.

[Click here to register today.](#)

## Accommodations

You can now also book your hotel rooms for the Conference. Here are a few important pieces of information to remember when booking your hotel:

- Make sure you provide a credit card when you book your room, if a room reservation does not have a credit card associated with it, the room will be released by the room rate deadline. In this case you will not be guaranteed a hotel room.
- All the conference contracted hotels have deadlines by which the preferred hotel rates are no longer offered. Familiarize yourself with these deadlines for cost savings.
- If you receive a message that the “rooms are sold out” when booking, this most likely refers to the rooms available at the preferred conference rate. There may still be rooms available at the hotel, just at a higher cost.

**Remember:** conference programming starts the morning of Sunday, January 18. Plan to arrive on Saturday.

[Click here for full hotel information.](#)

## Attention Sponsors and Exhibitors!

The ROMA Annual Conference is an opportunity to connect with close to 2,000 delegates, most of whom are elected municipal officials and decision makers. If you

offer services or products that are a benefit to communities across the province, you will not want to miss this event.

**Information on both exhibit hall and sponsorship opportunities will be available soon.**

**CONTACT**

[events@roma.on.ca](mailto:events@roma.on.ca)

T 416.971.9856

Keep up to date with the rural municipal voice  
of the province, on social media.



Wish to Opt Out of ROMA Communications | [Opt Out](#)

155 University Ave Suite 800 | Toronto, ON M5H 3B7 CA

This email was sent to [clerk@arran-elderslie.ca](mailto:clerk@arran-elderslie.ca).

*To continue receiving our emails, add us to your address book.*

September 20, 35

129

On behalf of the Executive & Directors of the Fairley Agricultural Society, we want to say a special "Thank you" to Frank & Joel. They did a great job ensuring the fairgrounds looked really good. The lawn was mowed & everything was neat & tidy.

They also brought their fence, steel stakes & steps for us to use.

We really appreciate the support of the Municipality and Mayor Hammett. We had a very successful 16<sup>th</sup> fall fair, and it helps when we all work together.

Thank You

Hail Fullerton  
Assistant Secretary





**Solicitor General**

Office of the Solicitor General

25 Grosvenor Street, 18<sup>th</sup> Floor  
 Toronto ON M7A 1Y6  
 Tel: 416 326-5000  
 Toll Free: 1 866 517-0571  
 Minister.SOLGEN@ontario.ca

**Solliciteur général**

Bureau du solliciteur général

25, rue Grosvenor, 18<sup>e</sup> étage  
 Toronto ON M7A 1Y6  
 Tél. : 416 326-5000  
 Sans frais : 1 866 517-0571  
 Minister.SOLGEN@ontario.ca



132-2025-3641  
**By email**

September 26, 2025

Dear Heads of Council and Chief Administrative Officers of OPP-Policed Municipalities:

The Ministry of the Solicitor General has undertaken a review of the Ontario Provincial Police (OPP) cost recovery model. I would like to extend my gratitude for your participation and input into this process.

I am writing to inform you that because of the review, regulatory amendments have been made to Ontario Regulation 413/23: Amount Payable by Municipalities for Policing from Ontario Provincial Police under the *Community Safety and Policing Act, 2019*. These amendments are in effect and will inform the 2026 annual billing statement to be issued shortly.

Firstly, an 11 per cent cap is established on the increase in policing costs owed by municipalities for the 2026 calendar year when compared to 2025, excluding the costs related to any service enhancements.

Secondly, a new discounts table will be established in regulation and will apply to the 2026 billing year and going forward. This new discount table introduces a lower eligibility threshold to receive a discount. Municipalities will now receive calls for service and overtime discounts when they are three or more standard deviations from the average calls for service weighted time to property count ratio, rather than the current regulatory threshold of five standard deviations.

The amendments have been approved by Cabinet and have been filed with the Registrar of Regulations. They will be accessed publicly online through the [e-Laws page](#) – and will be available here within the next few business days.

The preparation of 2026 annual billing statements is underway and statements are targeted for release in November 2025.

As we undertook this review, we heard loud and clear that greater clarity, predictability and stability in the OPP cost recovery model, and associated billing statements, is critical to municipalities as annual budget processes are undertaken. These amendments were contemplated, and ultimately decided upon, based on those concerns and the direct feedback that we heard from OPP-policed municipalities.

.../2

Page 2

Should you have any questions about the regulatory updates, please reach out to [solgeninput@ontario.ca](mailto:solgeninput@ontario.ca).

Please direct any questions about your annual billing statements to the Crime Prevention and Community Support Bureau at [opp.municipalpolicing@opp.ca](mailto:opp.municipalpolicing@opp.ca).

Thank you again for your partnership.

Sincerely,



The Honourable Michael S. Kerzner  
Solicitor General

c: Mario Di Tommaso, O.O.M.  
Deputy Solicitor General, Community Safety  
Ministry of the Solicitor General

Thomas Carrique, C.O.M.  
Commissioner, Ontario Provincial Police

## GREY SAUBLE CONSERVATION AUTHORITY MINUTES

Full Authority Board of Directors  
Wednesday, August 27, 2025, at 1:15 p.m.

The Grey Sauble Conservation Authority (GSCA) Board of Directors' meeting was held in a hybrid format of in-person at the Grey County Council Chambers and virtually via the meeting application, WebEx.

### 1. **Call to Order**

Chair Robert Uhrig called the meeting to order at 1:16 p.m., welcomed all those present in person and virtually, and asked Member Day to make a land acknowledgement declaration.

Directors Present In-Person: Chair Robert Uhrig, Vice Chair Nadia Dubyk, Jennifer Shaw, Tony Bell, Scott Mackey, Tobin Day

Directors Present Virtually: Kathy Durst

Regrets: Jon Farmer, Alex Maxwell, Scott Greig, Rick Winters

Staff Present: CAO, Tim Lanthier; Administrative Assistant, Valerie Coleman; Manager of Engineering Services, Ian Eriksen; Manager of Information Services, Gloria Dangerfield

### 2. **Disclosure of Pecuniary Interest**

The Directors were reminded to disclose any pecuniary interest that may arise during the course of the meeting. No disclosures of pecuniary interest were expressed at the time.

### 3. **Call for Additional Agenda Items**

A Member asked for an item be added to discuss a request made to defer an upcoming Board Hearing.

### 4. **Adoption of Agenda**

**Motion No.:**  
**FA-25-058**

**Moved By:** Tony Bell  
**Seconded By:** Jennifer Shaw

**THAT the Grey Sauble Conservation Authority Board of Directors approve the agenda of August 27, 2025, as amended.**

**Carried**

## 5. Approval of Minutes

**Motion No.:**  
**FA-25-059**

**Moved By:** Nadia Dubyk  
**Seconded By:** Jennifer Shaw

**THAT the Grey Sauble Conservation Authority Board of Directors approve the Full Authority minutes of July 23, 2025.**

**Carried**

## 6. Business Out of Minutes

Nothing at this time.

## 7. Consent Agenda

**Motion No.:**  
**FA-25-060**

**Moved By:** Scott Mackey  
**Seconded By:** Tobin Day

**THAT in consideration of the Consent Agenda Items listed on the August 27, 2025, agenda, the Grey Sauble Conservation Authority Board of Directors receives the following items: (i) Environmental Planning – Section 28 Permits – July 2025; (ii) Administration – Receipts & Expenses – July 2025; (iii) Conservation Ontario – Council Minutes – April 14, 2025; (iv) Minutes – BRWI Meeting Minutes – May 27, 2025; (v) Recent Media Articles.**

**Carried**

## 8. Business Items

### i. **Administration**

#### a. **Strategic Plan Final Draft**

CAO, Tim Lanthier, presented the final draft of the Strategic Plan along with a presentation. Mr. Lanthier noted the new Vision and Mission Statements, and the five Strategic Goals that guide the plan and GSCA's directions and actions moving forward.

Mr. Lanthier gave an overview of directions and initiatives of each of the five Strategic Goals.

A Member asked if GSCA posts the organizational workplans in addition to the Strategic Plan. Mr. Lanthier replied that moving forward staff will be posting the workplans to the website. Noting that they had been available through the Board Package; however, not as immediately accessible.

Congratulations were extended to the staff for all of their work in process and creation of the public facing document.

**Motion No.:**  
**FA-25-061**

**Moved By:** Tony Bell  
**Seconded By:** Tobin Day

**WHEREAS the Grey Sauble Conservation Authority has developed the final 2025-2035 Strategic Plan,**

**THAT the Board of Directors adopt the GSCA 2025–2035 Strategic Plan as presented,**

**AND THAT staff be directed to integrate the Strategic Plan into annual workplans, performance frameworks, and organizational reporting mechanisms.**

**Carried**

### **b. Q2 Budget Update**

Manager of Finance and Human Resources Services, Alison Armstrong, spoke to the Q2 Budget update.

A Member asked with regard to higher than anticipated tree costs. Ms. Armstrong replied that the department sold more trees than budgeted, as a result the department's revenue was also greater than budgeted.

---

**Motion No.:**  
**FA-25-062**

**Moved By:** **Scott Mackey**  
**Seconded By:** **Nadia Dubyk**

**WHEREAS the Board of Directors approved the GSCA 2025 Operating and Capital Budget on February 27, 2025, by motion FA-25-015,**

**THAT, the Board of Directors receive staff report 024-2025 – 2025 Q2 Budget Report Back as information.**

**Carried**

---

### **c. GSCA Priority Workplan Interim Report 2**

CAO, Tim Lanthier provided an update on GSCA's Priority workplan, noting that 33% of the initiatives are complete and the majority of the remaining initiatives are progressing as scheduled. Mr. Lanthier noted that only the Retention Policy is at risk of not being fully completed in 2025 due to workload constraints. Additionally, the updated planning agreements will only be partially completed by the end of the year.

A Member asked with regard to the Ash Management Strategy and if staff are trying to remove Ash prior to losing more value of the Timber. Mr. Lanthier responded that, the Management Strategy is focused on the management of Ash trees in recreational areas. Staff have implemented processes in their tree marking processes for harvesting in that staff will show preference for removing Ash over other species.

A Member asked if staff are taking into consideration Ash trees that are showing signs of survival when selecting them for cutting. Mr. Lanthier responded that a more fulsome response to this will come through the Ash Management Strategy when it comes to the Board for approval.

Mr. Lanthier expanded on some of the successes that GSCA has had so far, including the completion of the 2025-2035 Strategic Plan, education grant successes, the completion of the Clendenan Dam project, Inglis Falls Accessibility upgrades, and phragmites removal from the Hibou shoreline.

A Member asked with regards to education granting success and if it is changing what is being offered or just covering existing expenses. Mr. Lanthier responded that it is a bit of both, additional programming but also providing funding for stabilizing the department. Manager of Information Services, Gloria Dangerfield added context of what the Education staff are using grant money towards.

---

**Motion No.:**  
**FA-25-063**

**Moved By:** **Scott Mackey**  
**Seconded By:** **Tobin Day**

---

**WHEREAS the Grey Sauble Conservation Authority Board of Directors approved the 2025 Priority Workplan (Board Resolution FA-25-021),**

**THAT the Grey Sauble Conservation Authority Board of Directors accept Staff Report 025-2025 as information.**

**Carried**

**d. Administration Building Skylight Report**

Manager of Engineering Services, Ian Eriksen spoke to the need to replace the existing skylights on the Administration Centre roof and presented the options and staff recommendation.

Mr. Eriksen expanded on the issues that were identified by the Inspection Report conducted by Artistic Skylight on April 11, 2025, and explained the pros and cons of the five options available.

Both the architect and staff recommended option four, to build a cupola to replace the skylights and cover the chimney structure.

Mr. Eriksen outlined the expenses involved in addressing the skylight issue. The recommendation was to pull from the contingency fund to cover the extra cost. It was noted that much of the work that had the potential to draw from the contingency fund has been completed.

Several Members provided support for the Option four as presented.

A Member thanked the Ad Hoc Committee for their work and recommendations and asked for clarity on the design with relation to the chimney. Mr. Eriksen responded that the roof of the proposed cupola would extend over the chimney and would eliminate the need to tie into the chimney or alter it in any way.

A Member asked with regard to the integrity of the chimney structure itself. Mr. Eriksen responded that the chimney is a concrete chimney with stone facing. There have not been any concerns expressed from the contractor or architects.

**Motion No.:**  
**FA-25-064**

**Moved By:** Scott Mackey  
**Seconded By:** Tony Bell

**WHEREAS the Skylight repair or replacement was identified as a need during the building renovation design process, and has now been inspected by a specialist with issues identified and concerns noted;**

**AND WHEREAS GSCA Staff have considered the reasonable options to address the issues and reviewed the options with the Building Ad-Hoc Committee;**

**THAT the GSCA Board of Directors approve for GSCA Staff to proceed with a Change Order to the Administration Building Tender, to include for replacement of the roofing membrane and replacement of the Skylight with a Cupola Style roof with side windows.**

**Carried**

**e. Staff Retirement**

CAO, Tim Lanthier informed the Board of the retirement of long-time employee, Les McKay. Mr. Lanthier gave an overview of Les's history and experience with GSCA.

Mr. Lanthier, on behalf of all GSCA staff expressed our thanks and best wishes to Les.

Les McKay provided some remarks and thanks for his time with GSCA and staff. Mr. McKay thanked Gloria Dangerfield for all her support and friendship.

Chair Uhrig, on behalf of the Board, thanked Mr. McKay for his service and wished him all the best in his retirement.

## **ii. GIS/IT**

### **a. RFP for IT Services**

Manager of Information Services, Gloria Dangerfield presented the results of the RFP for IT services and staff's recommendation.

In response to Les McKay's retirement, it was decided to go out to tender for IT services rather than hiring a full-time staff. It was noted that IT services is a complex and fast-moving sector, moving forward with an IT vendor would provide GSCA with adaptability and flexibility.

Ms. Dangerfield outlined the benefits of MSP Corp and their tender submission.

A Member asked is MSP Corp is a local vendor. Ms. Dangerfield responded that MSP is not immediately local; however, their head office is in Guelph.

A Member asked if staff had reached out to the Grey County IT department. Ms. Dangerfield responded that staff have reached out to Grey County staff in the past, though not on this RFP specifically.

---

**Motion No.:**  
**FA-25-065**

**Moved By:** Nadia Dubyk  
**Seconded By:** Jennifer Shaw

**WHEREAS GSCA posted an RFP for Network Administration Services and received 23 bids from Information Technology (IT) Managed Service Providers;**

**AND WHEREAS, after a full review of proposals, interviews with the top 3 vendors, and scoring of all service providers using the criteria of cost, security, strategy, help desk response, and scalability, "MSP Corp" scored the highest.**

**THAT, the GSCA Board of Directors agree to appoint the vendor "MSP Corp" as the Managed IT Services provider for the base monthly rate and onboarding cost listed in the proposal for a contract period of 1 year with the potential to roll forward for up to 3 years.**

**Carried**

---

## **iii. Environmental Planning**

### **a. Board Hearing Deferment Request**

CAO, Tim Lanthier spoke to the request by Neoen to defer the scheduled Board Hearing.

A Member asked if there are any guarantees that Neoen will not move forward with an appeal to the Ontario Land Tribunal outside of their statement in the provided letter. Mr. Lanthier responded that the applicant had signed the letter stating that they had no intention of making an appeal to the OLT; however, the applicant has the right to appeal, should they choose to.

A Member asked if the decisions by Bruce County and the Municipality of Arran-Elderslie has any bearing on the procedure. Mr. Lanthier responded that it does not.



**Motion No.:**  
**FA-25-066**

**Moved By:** Jennifer Shaw  
**Seconded By:** Tobin Day

**WHEREAS** the applicant had requested, in writing, to defer the Board Hearing scheduled on September 4, 2025,

**THAT** the GSCA Board of Directors approve the deferment as requested by the applicant.

**Carried**

**9. New Business**

Nothing at this time.

**10. CAO's Report**

CAO Tim Lanthier, spoke to upcoming activities.

Mr. Lanthier reminded Members of the GSCA Volunteer Appreciation Luncheon on September 5<sup>th</sup> at Hibou Conservation Area. There will be volunteers attending from all of GSCA's various volunteer groups.

Mr. Lanthier informed Members of the Bruce Grey Forest Festival being held at Allan Park October 7<sup>th</sup> to the 9<sup>th</sup>. Board Members are invited to a VIP tour and lunch on Thursday, October 9<sup>th</sup> at 11:30.

Mr. Lanthier and Vice Chair Dubyk will be attending the CO meeting in September and asked for Members to forward any questions they may have for the council.

**11. Chair's Report**

Chair Robert Uhrig reported on the AMO conference and noted that there was no discussion directly related to Conservation Authorities.

**12. Other Business**

Nothing at this time.

**13. Resolution to Move into Closed Session – Nothing at this time.**

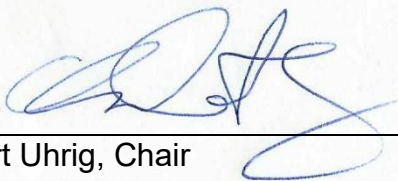
**14. Resolution Approving the Closed Session Minutes – Nothing at this time**

**15. Next Full Authority Meeting**

Wednesday September 24, 2025

**16. Adjournment**

The meeting was adjourned at 2:46 p.m.



Robert Uhrig, Chair



Valerie Coleman  
Administrative Assistant



## Saugeen Valley Conservation Authority

### Minutes – Board of Directors Meeting

Date: Thursday July 17, 2025, 1:00 p.m.

Location: 1078 Bruce Rd 12, Formosa, ON, N0G 1W0 and hybrid

Chair: Tom Hutchinson

Members present: Barbara Dobreen, Sue Paterson, Moiken Penner, Jennifer Prenger (virtual), Larry Allison, Bill Stewart, Paul Allen, Steve McCabe, Kevin Eccles, Dave Myette, Bud Halpin, Greg McLean, Mike Niesen

Larry Allison left the meeting at 2:55 p.m., Moiken Penner left the meeting at 3:51 p.m.

Members absent: Peter Whitten

Staff present: Erik Downing, Donna Lacey, Matt Armstrong, Jody Duncan, Ashley Richards, Don Moss, Katie Thomas, Adam Chalmers

The meeting was called to order at 1:01 p.m.

#### **1. Land Acknowledgement – read by Larry Allison**

*We begin our meeting today by respectfully acknowledging the Anishinaabeg Nation, the Haudenosaunee, the Neutral, and the Petun peoples as the traditional keepers of this land. We are committed to moving forward in the spirit of reconciliation with First Nations, Métis, and Inuit peoples.*

#### **2. Adoption of Agenda**

##### **Motion #G25-48**

Moved by Steve McCabe

Seconded by Bill Stewart

THAT the agenda for the Saugeen Valley Conservation Authority meeting, July 17, 2025, be adopted as amended.

**Carried**

#### **3. Declaration of Pecuniary Interest**

There were no declarations of pecuniary interest relative to any item on the agenda.

#### **4. Adoption of Minutes**

##### **4.1 Authority meeting – May 15, 2025**

##### **Motion #G25-49**

Moved by Larry Allison

Seconded by Paul Allen

THAT the minutes of the Saugeen Valley Conservation Authority meeting, May 15, 2025, be adopted as presented.

**Carried**

**5. Delegation – Dan Timbers, Varney Conservation Area**

Dan Timbers, a community member, provided a delegation to the Board expressing public interest in contributing to a long-term solution for Varney Conservation Area. He reported that a community meeting had been held, during which participants indicated support for enhancing the property's appeal to visitors and expressed willingness to explore fundraising, charitable status, or partnership opportunities to support maintenance or acquire the property.

Mr. Timbers was thanked for his presentation.

**6. Matters Arising from the Minutes – none**

**7. New Business**

**7.1 Correspondence – Town of Puslinch, Town of Parry Sound**

Correspondence related to Bill 5, with resolutions from the respective councils of the Town of Puslinch and the Town of Parry Sound.

**7.2 GM-2025-05: SVCA Operational Plan**

The GM/S-T highlighted portions of the SVCA operational plan, noting that Hearing Training would be complete as of that morning, Low Water program is underway as well as a Critical Failure plan. Director Eccles inquired why Varney Conservation Area was still on the list for an application, and it was explained that this item needs to be updated to reflect current board direction. Manager Lacey clarified that, as per Board direction, there is no current direction for staff to undertake upgrades at the property, which remains under the standard maintenance program for the conservation area as a non-revenue park.

**7.3 GM-2025-06 Program Report**

Directors Halpin, Stewart, and Prenger expressed appreciation for staff efforts and their commitment to conservation and community engagement. Director Eccles raised concern regarding the alignment of community events with the Authority's mandate and inquired about the presence of six SVCA vehicles in the parking lot. Director Dobreen called a point of order.

Chair Hutchinson advised that staff could prepare a report for the Board addressing director questions related to SVCA's mission, mandate, strategic direction, and the classification of Category 1, 2, and 3 programs and services.

**7.4 Ward and Uptigrove Health and Safety Presentation – Jenn Goertzen**

Senior HR Specialist Jenn Goertzen (Ward and Uptigrove Human Resources Solutions) provided an update on the final draft deliverables for the SVCA Organizational Health and Safety Redevelopment Project. She reported that the Joint Health and Safety (JHSC) course had been revised, efforts are underway to reduce administrative burden, and the JHSC committee is performing well. Project deliverables include a new employee handbook, standard operating procedures (SOPs), and various supporting documents.

Discussion followed regarding the absence of dedicated HR staff at SVCA and who is ultimately responsible for document ownership. Goertzen advised that a single administrative owner should

be designated for records management purposes, to ensure consistency with AODA and language standards.

Director McLean commented that the project provides a strong foundation and emphasized that health and safety is a shared responsibility among all staff. Director McCabe asked how the project aligns with other conservation authorities and Conservation Ontario. Goertzen confirmed that the project reflects current best practices and that external models are considered as appropriate.

Director Dobreen asked whether staff find the new policies easy to follow. The General Manager/Secretary-Treasurer responded that staff had completed an initial review and that documents had been simplified, with ongoing engagement. Director Dobreen noted the importance of continued staff involvement.

Director Myette inquired about the inclusion of the right to refuse work. Goertzen explained that while SOPs address work refusal procedures, it is not established as a standalone policy.

### **7.5 EPR-2025-08: Permits Issued for Endorsement**

Manager Armstrong presented 56 permits issued between May 1 and July 2, 2025 for endorsement by the Board.

Director Halpin inquired about permit processing times. Manager Armstrong confirmed timelines remain consistent, and the GM/S-T noted that permit processing statistics are summarized in an annual report to the Board. Director Myette inquired about the permit refusal process. Staff explained that the pre-consultation process plays a key role in identifying potential issues early. Applicants whose proposals are unlikely to be approved typically do not proceed.

Director Dobreen requested confirmation that SVCA staff do not refuse permits. Manager Armstrong confirmed that permits can only be declined by the SVCA board of directors. Director Dobreen inquired why townships are no longer listed in the permit endorsement table. Manager Armstrong explained that the new content management system used to generate the report references municipalities rather than townships, and that the system significantly improves efficiency for the department.

### **Motion #G25-50**

Moved by Larry Allison

Seconded by Paul Allen

THAT SVCA permit applications 25-047 to 25-101 as approved by staff, be endorsed by the SVCA Board of Directors.

**Carried**

### **7.6 LAN-2025-05: Forest Management Plan**

Staff were directed to draft an updated 20-year Forest Management Plan, gather stakeholder and public feedback, and return a revised draft to the Authority for approval.

Manager Lacey confirmed no external consultants are required and that the plan will follow provincial standards. She noted the Managed Forest Tax Incentive Program and Conservation Lands Tax Program benefit SVCA. In response to questions, she confirmed fire risk exists but is mitigated by firebreaks, landscape features, and species mix across SVCA lands.

**Motion #G25-51**

Moved by Steve McCabe

Seconded by Bill Stewart

THAT staff be directed to draft an updated 20-year Forest Management Plan; AND THAT, staff be directed to gather stakeholder and public feedback on the draft plan; AND FURTHER THAT, staff bring a revised draft to the Authority for consideration and approval.

**Carried**

**7.7 WR-2025-04: Collaborative Water Data Viewer**

Flood Forecasting and Warning Coordinator Duncan provided an overview of the Collaborative Water Data Viewer (CWDV), developed by the Upper Thames River Conservation Authority and made available through the Western Ontario Data Hub at no additional cost to SVCA. The platform provides public and municipal access to real-time data from SVCA's hydrometric network, including water levels, air temperature, and precipitation. A demonstration of the tool was given. Future training for municipal staff is planned, along with potential expansion to include water quality and groundwater data.

**7.8 Other Business**

The GM-S-T informed the SVCA Board of Directors that an updated agreement between the SVCA and the Children's Safety Village is underway, and will be in place before expiry.

**7.9 Closed Session**

Motion #G25-52

Moved by Bud Halpin

Seconded by Greg McLean

THAT the Authority move to Closed Session to discuss a potential litigation matter affecting the Authority and plans to be applied to negotiations carried on or to be carried on by or on behalf of the Authority; AND THAT Erik Downing, Donna Lacey and Ashley Richards remain in the meeting.

**Carried**

Motion #G25-57

Moved by Kevin Eccles

Seconded by Bill Stewart

THAT staff proceed as directed in closed session.

**Carried**

**8. Adjournment**

With no further business to discuss, the meeting was adjourned at 4:00 p.m. following a motion by Steve McCabe and seconded by Paul Allen.

---

Tom Hutchinson  
Chair

---

Ashley Richards  
in lieu of Recording Secretary

**Ministry of Health**

Office of Chief Medical Officer of Health,  
Public Health  
Box 12  
Toronto, ON M7A 1N3

**Ministère de la Santé**

Bureau du médecin hygiéniste en chef,  
santé publique  
Boîte à lettres 12

**Communique #1: Update from the Special Advisor regarding work with the Board of Health for the Grey Bruce Health Unit****Date: Tuesday, October 7<sup>th</sup>**

I am pleased to provide an update on my work as Special Advisor to the Chief Medical Officer of Health, Dr. Kieran Moore, in respect of the Grey Bruce Health Unit. To ensure the continued delivery of critical public health services, on August 14, 2025, the Chief Medical Officer of Health temporarily assumed the powers of the Board of Health under s. 77.1 of the *Health Protection and Promotion Act* to support operations.

As Special Advisor, my primary role, on behalf of Dr. Moore, is to work with the appointees to the Board of Health, staff at the Grey Bruce Health Unit, and municipal partners to develop and implement an Action Plan to build up the capacity for effective leadership, rebuild key relationships, and support long-term stability of the Board of Health/Health Unit.

Over the last few weeks, it has been my privilege to meet with current board appointees, health unit staff, and representatives from both Bruce and Grey Counties. My goal has been to better understand different perspectives and ideas. I want to thank all of those who have made time to meet with me for your support, candor, and commitment to moving forward together.

On October 3, 2025, I held the first of a series of consultations with governance partners, including current appointees to the Board of Health, representatives from the Office of Chief Medical Officer of Health, the Medical Officer of Health, at the Grey Bruce Health Unit, along with municipal leaders from both Counties as well as their Chief Administrative Officers.

At this meeting, we mapped out a strategy to move forward together to develop the comprehensive Action Plan needed to address the important findings documented through the independent assessment conducted under section 82 of the *Health Protection and Promotion Act*. In line with that strategy, we had a very good discussion about the skills that should be represented at a reconstituted Board of Health table to strengthen governance, accountability, and public confidence in the leadership of the Grey Bruce Health Unit.

I want to assure our community and partners that the important work of the health unit continues. I also want to acknowledge the positive commitment and support from both Counties for the continued delivery of public health services. I look forward to working closely with them and all the parties involved in public health here.

During this interim period, I am actively supporting Dr. Moore to make required decisions in his role in exercising the powers of the Board of Health. I want to reiterate that the Grey Bruce Health Unit remains fully operational. The dedicated professionals working at the Health Unit continue to deliver essential public health services with professionalism, compassion, and care.

I will write again soon to provide a second update. Thank you for all your work.

Jim Pine

Special Advisor to the Chief Medical Officer of Health

---

## Seeking re-election or first-time candidate? AMO's new, free workshop series is for you

---

From AMO Education <events@amo.on.ca>

Date Wed 2025-10-08 10:01 AM

To Christine Fraser-McDonald <CFraser@arran-elderslie.ca>



## AMO's Healthy Democracy Leaders Series: Stronger Leaders, Stronger Communities

**Join AMO's new online workshop series for leaders seeking re-election or first-time aspiring candidates—offered at no charge for participants**

As Ontario heads toward the 2026 municipal elections, elected officials and aspiring candidates are being tested like never before. From navigating divisive politics and social media toxicity to maintaining personal wellbeing under constant public scrutiny, the demands of leadership can feel overwhelming.

Developed in partnership with [Nominee](#), *Stronger Leaders, Stronger Communities* is designed to equip you with the tools, resilience, and confidence to meet these challenges head-on — and to rediscover the purpose that brought you to public service in the first place.

Through expert facilitation, guided peer-to-peer discussion, and practical takeaways, you'll leave each session with fresh insight, renewed energy, and a stronger foundation for leadership.

This workshop series is offered through [AMO's Healthy Democracy Project](#), please find additional research and resources on the Project's website. If you are interested in more of the Project's initiatives, please join us at the [2nd Annual Healthy Democracy Forum in October 18 and 19](#).

This workshop series is being offered for no charge in two streams:

**Stream 1:** For elected officials at the municipal level across Ontario who are considering re-election in 2026 and preparing their path forward.



## REGISTER HERE FOR STREAM 1

**Stream 2:** For community members considering a run for municipal office in 2026—first-time candidates who want to build confidence before launching a campaign. Civic-minded leaders who want to explore whether elected office is right for them.

## REGISTER HERE FOR STREAM 2

Each stream includes four inspiring sessions (you can register for the full series or individual sessions):

- **Session 1—November/December 2025:** Finding Your Why – Leading with Purpose and Authenticity
- **Session 2—January/February 2026:** Praise Your Rivals – Managing Conflict and Building Effective Relationships
- **Session 3—February/March 2026:** What Matters Most – Prioritizing Mental Health and Wellbeing
- **Session 4—March/April 2026:** Building Your Movement – Turning Values into Action

What you'll gain by attending these sessions:

- **Clarity of Purpose:** reconnect with your values and what drives you to serve
- **Resilience in Conflict:** handle tough situations with skill and confidence
- **Personal Wellbeing:** prevent burnout and create sustainable leadership practices
- **Stronger Communication:** inspire trust and mobilize authentic community support
- **Practical Tools & Resources:** customized workbooks, scripts, and templates you can use immediately
- **Peer Connection:** build relationships with others also preparing to run in 2026

For more information, click [here](#).

Please email [events@amo.on.ca](mailto:events@amo.on.ca) with any questions.

---

Inquires: [events@amo.on.ca](mailto:events@amo.on.ca)

\*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.

Association of Municipalities of Ontario

To unsubscribe, please| [Opt Out](#)





FREE TRAINING

# From Plan to Promotion: Your 2025 Holiday Marketing Playbook

October 23 | 12:00 PM  
211 1st Ave N, Chesley ON

REGISTER NOW ►

Kristine McMahon  
WSI Digital



Calling all Arran Elderslie businesses! Join us for a **free Lunch & Learn** hosted by the Municipality of Arran Elderslie, Arran Elderslie Community Business Association and Bruce County.

This **interactive 1-hour workshop** will help you get organized for the **2025 holiday season**—learn how to **plan, create, and launch simple, effective marketing campaigns** that boost sales, engagement, and community visibility.

Get your marketing out in a timely manner and attract those buyers! A light lunch will be provided. **Limited spots available—first come, first served.**

**[Register today!](#)**



## Staff Report

Council Meeting Date: October 14, 2025

Subject: FIRE 2025-09 Arran-Elderslie Fire and Emergency Services Fire Code Litigation

Report from: Steve Tiernan, Fire Chief

Attachments: N/A

---

### **Recommendation**

Be It Resolved that Council hereby receives for information Report FIRE.2025-09 Arran-Elderslie Fire and Emergency Services Fire Code Litigation.

---

### **Background**

In accordance with the Municipality's Fire Department Establishing and Regulating By-Law 08-22, the Arran-Elderslie Fire & Emergency Services (AEFES) conducts fire inspections upon request or in response to complaints.

Over the past two years, the Fire Prevention Division of the Arran-Elderslie Fire & Emergency Services (AEFES) has actively supported the Municipality's legal counsel in two separate prosecutions involving violations of the Ontario Fire Code.

In the first prosecution, the owner of the property located at 166 First Avenue North, Chesley, was found guilty of three violations under the Ontario Fire Code. These infractions were addressed through the issuance of Part I Provincial Offences Tickets:

1. Failure to Maintain Smoke Alarm
2. Failing to attach tag to extinguisher
3. Failing to install a Carbon Monoxide Alarm

In the second prosecution, the owner of the property located at 103–105 First Avenue South, Chesley, was found guilty of seven violations under the Ontario Fire Code. A Part III Information was filed with the Ontario Court of Justice in Walkerton, where the owner subsequently stood trial to face the charges.

1. Allow combustible materials to accumulate in or around a building in such quantity or such location as to cause a fire hazard.
2. Failed to maintain a means of egress in good repair and free of obstructions.
3. Failed to ensure each portable extinguisher has a tag that is securely attached and shows maintenance and re-charge schedule, servicing agency and signature of the person inspecting it.
4. Failed to maintain a smoke alarm in working condition.
5. Failed to make records available for inspection to the Chief Fire Official
6. Failed to maintain Carbon Monoxide Alarms in operating condition.

---

## **Analysis**

In the first prosecution, the owner was fined a total of \$785.00, in addition to applicable victim surcharges and court fees. In the second case, the owner was fined \$27,500.00, also subject to victim surcharges and court fees.

Arran-Elderslie Fire & Emergency Services (AEFES) is committed to an education-first approach to fire prevention, emphasizing awareness and compliance through proactive engagement. However, in certain circumstances, legal action becomes necessary to reinforce the importance of adhering to the Ontario Fire Code. Litigation may be the only effective means of conveying that compliance is a fundamental responsibility for all property owners and tenants in Ontario.

---

## **Link to Strategic/Master Plan**

6.1 Protecting Infrastructure, Recreation and Natural Assets

Fire Master Plan 2021

---

## **Financial Impacts/Source of Funding/Link to Procurement Policy**

It should be noted that legal fees associated with these prosecutions are not cost-recoverable by the Municipality.

---

Approved by: Emily Dance, Chief Administrative Officer



## Staff Report

Council Meeting Date: October 14, 2025

Subject: PWRDS-2025-28 - Tile Drain Loan - de Boer - 99 Concession 12 East, Arran

Report from: Julie Fenton, Infrastructure & Development Coordinator

### **Recommendation**

Be It Resolved that Council hereby approves Report PWRDS-2025-28 - Tile Drain Loan - de Boer - 99 Concession 12 East, Arran; and

Receives Tile Drainage Loan Application from Laurens de Boer, with an estimated cost of \$47,212.70 for the drainage system for the property described as Lot 35 Concession 12 East in the geographic Township of Arran, Roll Number 4103-490-004-04500, subject to the availability of funds allocated by the Province of Ontario for tile drainage purposes; and

That the amount of the tile drain loan will be \$35,000; and

Further that a by-law be prepared to impose special annual drainage rates upon land in respect of which money is borrowed under the Tile Drainage Act.

### **Background**

In Ontario, the Tile Loan Program, authorized by the *Tile Drainage Act*, provides loans to agricultural property owners to help them finance tile drainage projects.

Landowners who are planning to install a tile drainage system on their agricultural land are eligible for a tile loan under the Tile Loan Program. Under this program, the application must be submitted to Council. Once Council approves the application, the owner arranges to have the work completed by a licensed tile drainage contractor.

The municipality will inspect the work and prepare a debenture for submission to the province in the amount of the loan or loans. The province then issues a cheque to the municipality who in turn passes it on to the applicant. The municipality collects the loan repayments from the applicant through their property taxes and passes these payments back to the province.

The Ministry of Agriculture, Food and Rural Affairs has provided details of the Tile Loan Program for the 2025/2026 fiscal year. Tile loans are available at a 6% interest rate for a ten-year term. The maximum amount of loan available is 75% of the installation costs, to a maximum of \$50,000 per registered property owner in one year.

---

## **Analysis**

An application has been received for a loan under the Tile Loan Program from the landowner (Laurens de Boer) of lands municipally described as Lot 35 Concession 12 East in the geographic Township of Arran, Roll Number 4103-490-004-04500, with the estimated cost of the drainage system in the amount of approximately \$47,212.70. The applicant is permitted a loan for up to 75% of the cost of the drainage works for the maximum amount of \$50,000, subject to the submission of invoicing and mapping following the completion of the work. The requested loan amount is \$35,000.

The mapping has been submitted to the municipality and the proposed outlet is satisfactory to the municipality. The Municipal Drainage Inspector, Public Works Manager Scott McLeod, will perform an inspection of the drainage works and to ensure that the installation work is satisfactory to the Municipality.

---

## **Link to Strategic/Master Plan**

6.2 Supporting Businesses and the Local Economy

---

## **Financial Impacts/Source of Funding/Link to Procurement Policy**

The *Tile Drainage Act* allows municipalities to sell debentures to the province for funding private tile drainage projects. The term of the loan is ten (10) years, and the repayment is due annually to the province. The tile loan repayments are added to the landowner's property tax bill over a ten-year period.

Borrowing By-law No. 03-2021, which authorizes the Municipality to borrow money for the construction of drainage works, was passed in 2021 and has a current borrowing balance of \$182,700.

A \$92.70 administration-inspection fee will be charged for applications in accordance with the fees and service charges by-law.

---

Approved by: Emily Dance, Chief Administrative Officer



## Staff Report

Council Meeting Date: October 14, 2025

Subject: PWRDS-2025-29 Proposed Stormwater Utility – Public Consultation Update

Report from: Julie Fenton, Infrastructure & Development Coordinator

Attachments: September 25, 2025 - Stormwater Public Consultation Presentation

---

### **Recommendation**

Be It Resolved that Council hereby receives for information Report PWRDS-2025-29 Proposed Stormwater Utility – Public Consultation Update

---

### **Background**

At the July 14, 2025 Council Meeting, Council passed the following resolution:

**Moved by:** Deputy Mayor Shaw

**Seconded by:** Councillor Dudgeon

“Be It Resolved that Council hereby receives Report PWRDS-2025-16 Stormwater Fee Study; and  
Further directs staff to initiate a public consultation process and bring back comments for Council to consider at a future meeting”.

Public Information Sessions took place on Thursday, September 25, 2025, in Paisley, Chesley, and Tara. The sessions featured a presentation delivered by Municipal Staff in collaboration with Hemson Consulting, followed by a question-and-answer period where residents were able to seek clarification and pose inquiries.



These sessions were promoted through multiple channels, including the municipal website, Facebook, electronic signage, and via a press release accompanied by an interview with the Mayor to ensure broad dissemination of information.

Regrettably, municipal notices prepared by Staff and submitted to Canada Post prior to the commencement of the strike were not distributed due to ongoing service disruptions. This situation has limited methods available to Staff for communicating with residents. Efforts are underway to address this matter through escalation with the Canada Post Ombudsman.

---

## **Analysis**

The Paisley session had 10 attendees and Tara had 27. There were no attendees at the Chesley session. Feedback surveys were received from 18 participants, and five emails were received by residents seeking additional information and resources.

After the presentation, residents discussed stormwater needs, infrastructure, and funding options. Most understood the need for a stormwater utility, with questions focused on fund management across towns, urban versus rural stormwater handling, resident costs, and cost calculations. The main takeaway was that residents wanted further clarification, indicating successful public consultation.

A summary of the feedback received through the survey is provided below:

### **1. Knowledge of Stormwater Infrastructure**

A significant portion of participants reported having at least some knowledge of stormwater infrastructure, with feeling very knowledgeable. This demonstrates a strong community awareness and interest in local environmental initiatives.

### **2. Attendance at Public Information Sessions**

Nearly half of survey respondents attended the sessions, reflecting meaningful community engagement and a willingness to participate in local decision-making.

### **3. Reviewed Municipal Materials**

Most residents took the initiative to review municipal materials, showing a commitment to staying informed about important local policies and infrastructure projects.

### **4. Perceived Knowledge of Stormwater Funding**

Over three-quarters of participants said they felt at least somewhat informed about stormwater funding, illustrating successful outreach and education efforts thus far.

## 5. Most Commonly Cited Benefits

Residents identified several positive outcomes from improved stormwater management, including enhanced infrastructure, flood prevention, environmental protection, fair and transparent funding, improved streetscape design, long-term sustainability, and greater community resilience. These priorities highlight a broad understanding of the value and impact of investing in stormwater solutions.

## 6. Comfort Level with Financial Contribution

Most respondents are somewhat uncomfortable with stormwater levies, mainly due to concerns about affordability and fairness, however some feel very comfortable and see it as a worthwhile investment in community infrastructure and environmental protection. While a minority of respondents expressed strong opposition, the majority were either neutral, somewhat comfortable, or raised particular concerns regarding their financial contribution to stormwater management.

Overall, the feedback shows people want more information and thoughtful planning, but there is clear support among some for responsible improvements.

## 7. Preferred Levy Structure

Participants offered thoughtful input on funding structures, with a majority supporting tiered rates or integration with property taxes. This feedback reflects a desire for fairness and flexibility in how costs are allocated and provides clear direction for staff to consider various models.

## Key Themes from Written Feedback

- **Equity & Fairness:** Residents emphasize the importance of sharing costs equitably across the community.
- **Financial Impact:** The community is involved in discussions regarding affordability and existing tax pressures, providing perspectives to support a balanced funding approach.
- **Communication:** Radio and website outreach were viewed as effective, with suggestions to expand communications through email, flyers, and local media to improve transparency and reach.
- **Transparency:** Requests for clear comparisons and historical records indicate interest in openness and accountability in municipal decision-making.
- **Community Cohesion:** Residents express commitment to unity and shared responsibility for stormwater management in both urban and rural areas.
- **Infrastructure Priorities:** There is interest in understanding priorities for curbs, storm sewers, and climate resilience, reflecting an approach oriented toward long-term planning.

Overall, the feedback demonstrates a community willing to participate in the development of equitable and effective stormwater management solutions.

## **Next Steps**

Staff will be hosting one more public consultation evening on October 20, 2025, at the Municipal Office from 5 pm to 7 pm. The format will be an open house style, where residents can come and review materials, ask questions and receive printed materials if requested. Attempts to communicate the Open House will be made through social media, municipal website, printed flyers posted in Municipal Facilities and radio advertisements. Residents will be encouraged to submit any specific questions they may have in advance of the Open House.

A final report will be brought forward on October 27, 2025 by both Hemson Consulting as well as Municipal Staff.

---

## **Link to Strategic/Master Plan**

6.1 Protecting Infrastructure, Recreation and Natural Assets

6.3 Facilitating Community Growth

6.4 Leading Financial Management

6.5 Engaging People and Partnerships

6.6 Modernizing Services

---

## **Financial Impacts/Source of Funding/Link to Procurement Policy**

The public consultation led to printing and mailing expenses, and staff are currently seeking reimbursement for some of these costs from Canada Post.

---

Approved by: Emily Dance, Chief Administrative Officer

# Building a Resilient Future: Establishing a Stormwater Utility

Enhancing community  
infrastructure to manage  
stormwater effectively



MUNICIPALITY OF  
ARRAN-ELDERSLIE

# Agenda



Introductions



Goals & Objectives



Understanding Stormwater



The State of the Infrastructure:  
Stormwater Needs Study's Overview



Proposed Utility Funding Structure



Questions and Feedback

# Goals & Objectives of the Public Information Session

## Goals

- **Educate** residents on stormwater infrastructure and challenges.
- **Introduce** the proposed stormwater utility and its benefits.
- **Explain** the funding model based on property type and area.
- **Collect** public feedback to inform Council's decision.

## Objectives

- **Transparency:** Ensure residents understand how stormwater services are delivered and financed.
- **Resilience:** Promote long-term planning to reduce flooding and pollution risks.
- **Accountability:** Establish a clear and dedicated entity responsible for stormwater management.
- **Engagement:** Encourage active participation from residents in shaping infrastructure decisions

The Municipality understands that there may be individual stormwater concerns related to private property that have caused frustration for some residents. The Municipality is actively working on these issues and appreciates your patience and understanding.

We are unable to comment on specific properties in a public forum. Some details related to private property are confidential and not appropriate for open discussion. If you have concerns about a specific property, we invite you to contact the Municipal Office to arrange a one-on-one conversation. This will allow us to address your concerns directly and respectfully, while maintaining the necessary confidentiality.



# Understanding Stormwater

Stormwater is the water that originates from rainfall, snowmelt, or other forms of precipitation and flows over land surfaces. In natural environments, most stormwater is absorbed into the ground. But in urban areas, where surfaces like roads, rooftops, and sidewalks are impermeable, stormwater runs off into drainage systems.

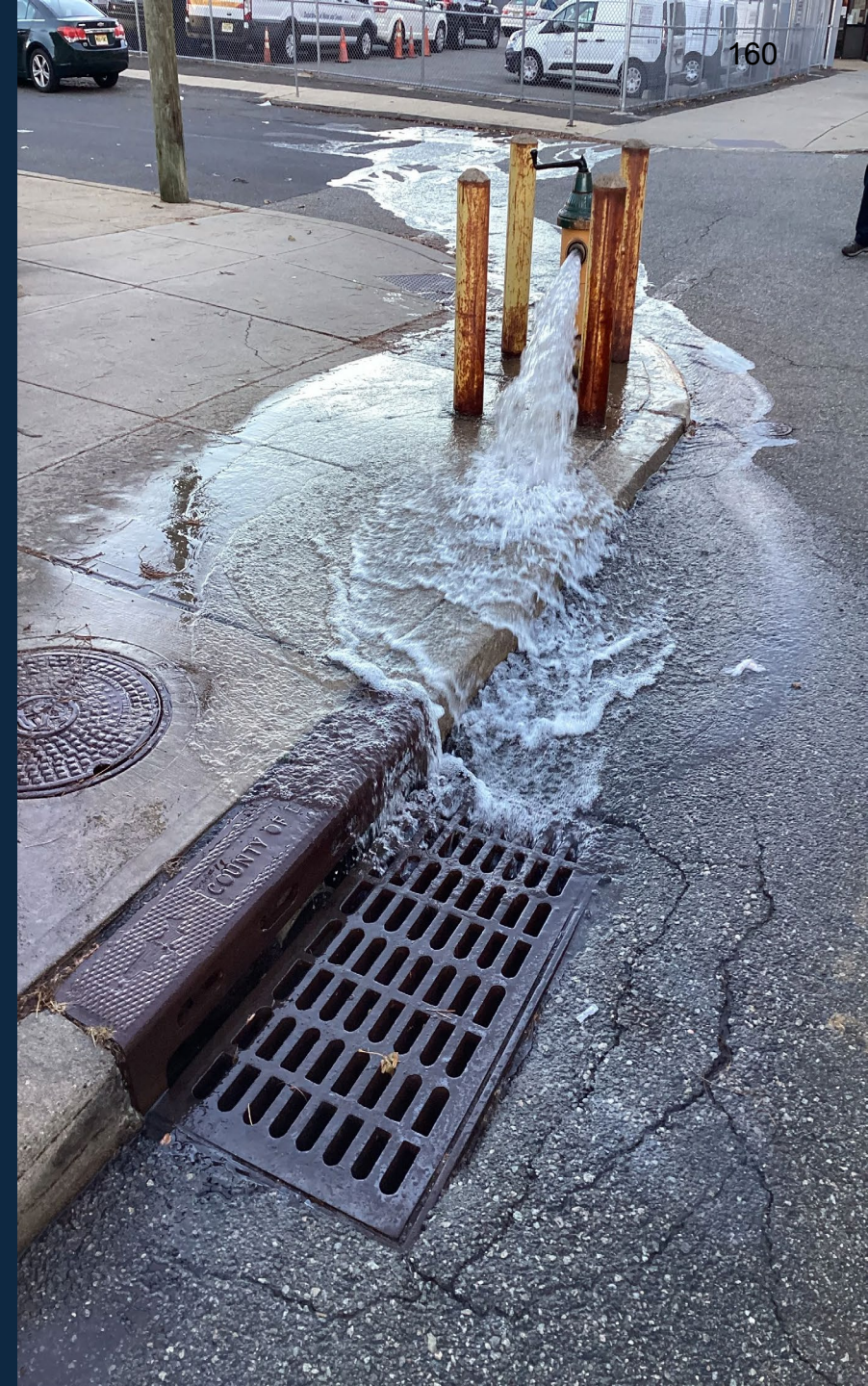
## Storm Water Systems

### Minor Stormwater Systems

In general, catch basins collect stormwater runoff and carry it through storm sewers to a dedicated outlet. Such runoff transportation network is termed as the “*minor stormwater system*”. The minor stormwater system is generally intended to carry runoff from a 1:2-year or 1:5-year storm event.

### Major Stormwater Systems

For larger storms, the excess stormwater runoff that cannot be conveyed by the minor system is carried overland, usually in road corridors and ditches, to a dedicated outlet. This is referred to as the “*major stormwater system*”.







# Why Stormwater Matters

## **Manages Rainfall and Runoff**

Stormwater systems help handle large volumes of rain and snowmelt, preventing water from pooling on streets and properties.

## **Prevents Urban Flooding**

Without proper stormwater management, heavy rains can overwhelm streets, homes, and businesses—leading to costly damage and disruptions.

## **Protects Water Quality**

Stormwater can carry pollutants like oil, pesticides, and litter into rivers and lakes. Managing it properly helps reduce contamination and protect aquatic ecosystems.

## **Supports Green Infrastructure**

Modern stormwater strategies often include rain gardens, permeable pavements, and bioswales, which enhance urban green space and biodiversity.

## **Builds Climate Resilience**

As extreme weather events become more common, effective stormwater systems help communities adapt and reduce the impact of storms and flooding.



# What are Storm Return Periods?

A storm return period is a statistical measure used to estimate how often a storm of a certain intensity is likely to occur. It's commonly used in engineering, urban planning, and flood risk management.

**1:2 Year Storm** → 50% chance per year

**1:5 Year Storm** → 20% chance per year

**1:10 Year Storm** → 10% chance per year

**1:100 Year Storm** → 1% chance per year

## Important Notes

- It's a probability, not a prediction. A 100-year storm can happen more than once in 100 years.
- It's based on **historical data**, which may not reflect future conditions—especially with climate change.
- Used to design infrastructure like storm sewers, culverts, and flood defenses to withstand specific storm intensities.

# Sewer Surcharging vs. Flooding

**Storm sewer surcharging** occurs when the stormwater system becomes overwhelmed and the water level inside the sewer pipes rises above the normal flow level, often reaching or exceeding the top of the pipe. This typically happens during heavy rainfall events when the volume of water entering the system exceeds its design capacity.

## Key Characteristics of Surcharging:

- Water backs up in the pipes and may rise into connected catch basins or manholes.
- It does not necessarily cause surface flooding, but it indicates the system is under stress.
- If surcharging is severe or prolonged, it can lead to localized flooding, especially in low-lying areas.
- It's a sign that the system may need upgrades to improve capacity or flow efficiency.

**Storm sewer flooding** occurs when the stormwater system becomes overwhelmed and water escapes from the sewer network onto the surface. This is different from surcharging, where water rises within the system but hasn't yet escaped to the surface. Flooding is the next stage—when the system fails to contain the water entirely.

This typically happens during intense rainfall events when:

- The volume of water exceeds the system's capacity.
- Pipes and catch basins are blocked or undersized.
- Water cannot drain quickly enough, causing it to back up and overflow.

## Effects of Storm Sewer Flooding:

- Water may pool on roads, sidewalks, and private properties.
- It can lead to property damage, traffic disruptions, and safety hazards.
- In severe cases, it may contribute to basement flooding or erosion.







# The State of the Infrastructure

The Municipality hired GSS Engineering to conduct a Stormwater Needs Study for Chesley, Paisley, and Tara. The study evaluates current stormwater systems, identifies capacity deficiencies, and recommends targeted upgrades to reduce flooding during 1:5-year storm events, while acknowledging that eliminating all overloading may not be feasible or affordable. The report assesses infrastructure, prioritizes improvements, estimates costs, and aims to help Arran-Elderslie make informed decisions for effective and sustainable stormwater management.

The following slides highlight the unique stormwater challenges, infrastructure conditions, and priority needs for each of Arran-Elderslie's urban centres:

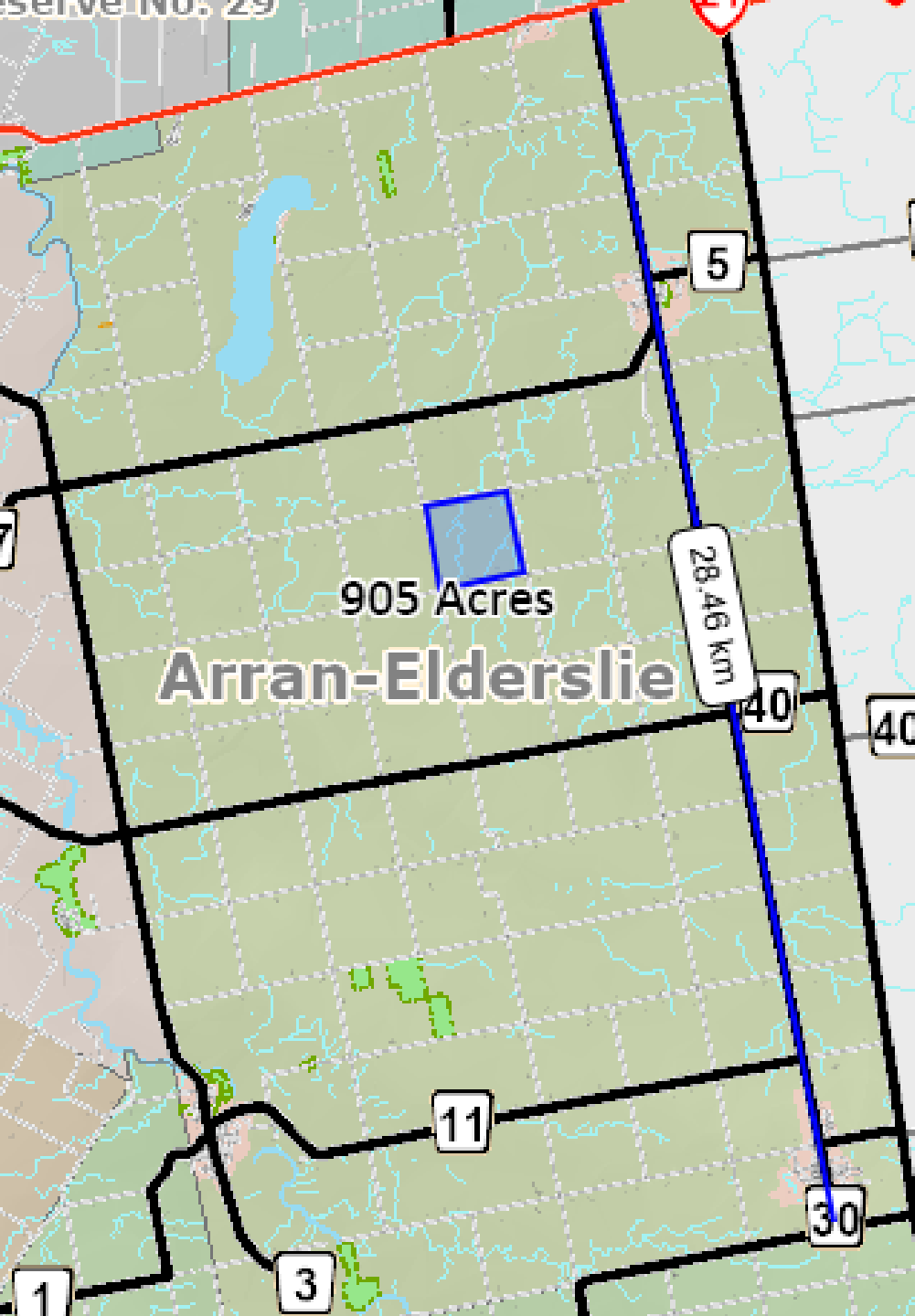
**Chesley**

**Paisley**

**Tara**

# An overall Look at Arran-Elderslie Stormwater Infrastructure

- In total, there is approximately 30 km of storm sewer infrastructure
- Equivalent to the distance from the south end of Chesley to Highway 21 in Allenford
- Total drainage area of the three urban centres is equal to 900 acres
- Equivalent to a Country Block
- Total Storm Structures = 1053
- Total estimated replacement costs of the entire system, like for like with no enhancements = 31 million





## Community Snapshot

**Population:** ~1,119

**Dwellings:** 476

**Area:** ~2.4 km<sup>2</sup>

**Sauble River:** Flows south to north, exits southwest

**Topography:** Most of Tara slopes toward the river  
(2021 Census)

## Tara Stormwater System – Summary

***Estimated Replacement Cost of Entire System: \$5.6 million***

### Minor System

~5 km of sewers (100–675 mm); 61% ≤ 300 mm  
208 structures; most common pipe size: 200 mm  
Designed for 1:2 to 1:5-year storms  
MECP minimum pipe size: 200 mm

### Major System

Activated during larger storms  
Relies on roads & ditches for overland flow  
Many roads lack curb, gutter, or proper ditching

### Stormwater Management Ponds

2 ponds serve Tower Hill Crescent subdivision  
Limited coverage for broader urban area  
Performance depends on maintenance & controlled orifice

### Key Deficiencies

Reverse slope sewers, no outlets, small pipes  
Assets on private land without easements  
Shallow curbs, filled-in ditches, low-lying flood-prone areas



# Tara

## Tara

### Stormwater Modelling & Upgrade Summary

#### Existing Conditions

##### 1:5-Year Storm:

22 flooded structures, 79 surcharged  
3,654 m<sup>3</sup> flood volume  
3 structures = 70% of flooding (John,  
Yonge, Union St.)

##### 1:100-Year Storm:

52 flooded structures, 118 surcharged  
16,544 m<sup>3</sup> flood volume  
Same 3 structures = 54% of flooding

#### Upgrade Impact

##### 1:5-Year Storm:

Flooded structures ↓ from 22 to 1  
(CB 215 – County)  
Surcharged ↓ from 79 to 36

##### 1:100-Year Storm:

Flooded ↓ from 52 to 26  
Surcharged ↓ from 118 to 89  
Flood volume ↓ from 16,544 m<sup>3</sup> to  
5,111 m<sup>3</sup>  
76% of remaining flooding at CB  
215 (County)

#### Proposed Upgrades

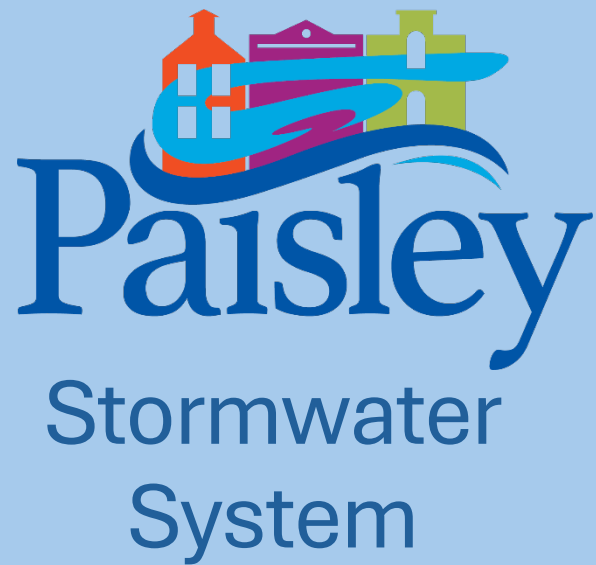
7 municipal priority upgrades = **\$1.85M**



## Priority Upgrade Summary

Priority	Location	Upgrade Description	Budget Project Cost
1	John St. & Heather Lynn Blvd.	Reconstruction of John St. (Hamilton St. to Heather Lynn Blvd.) and Heather Lynn Blvd. (John St. to Mill St.)	\$578,650.00
2	Elgin St. & Matilda St.	Reconstruction of Elgin St. and Matilda St. (Elgin St. to Francis St.)	\$339,780.00
3	River St. north of Market St.	Install outlet sewer from CB 357 to the Sauble River	\$94,500.00
4	Main St. & Ann St.	Replace sewer from Junction to STM 1001 and from STM 1001 to Outlet	\$144,985.00
5	Francis Street	Reconstruction of Francis ST (Brook ST W to Matilda ST) – Completed in 2024 – actual cost \$522,000	\$182,050.00
6	Yonge St. South & Main St.	Replace sewer from CB 237 to CB 236	\$14,875.00
7	River St. west of Main St.	Replace sewer from CB 345 to CB 343	\$129,125.00
		Total Construction Cost	\$1,483,965.00
		Engineering & Contingencies @ 25%	\$370,991.25
		Total Project Cost (Excl. HST)	\$1,854,956.25





## Community Snapshot

**Population:** ~1,061

**Dwellings:** 526 (2021 Census)

**Area:** ~1.8 km<sup>2</sup>

## River Systems:

**Saugeen River:** Enters from the south, flows north, then northwest

**Teeswater River:** Southwest portion of town slopes toward this river

## Topography:

Majority of Paisley slopes toward the Saugeen River

Southwest area slopes toward the Teeswater River

## Paisley Stormwater System – Summary

***Estimated Replacement Cost of Entire System: \$13.4 million***

### Minor System

Designed for 1:2 to 1:5-year storms

~11.8 km of storm sewers; 380 structures

Sewer sizes: 100–900 mm; 67.4% ≤ 300 mm

MECP minimum: 200 mm diameter

### Major System

Activated during larger storms

Uses roads & ditches for overland flow

Many roads lack curb & gutter or proper ditching

### Natural Ditch System

Located in Environmental Protection Zone

Originates near Willow Creek → George St. → outlets north of North St.

Low flows via storm sewer; excess via surface ditch

Part of larger dyke system

### Key Deficiencies

Reverse slope sewers → backups

Structures with no outlet → flooding

Assets on private property → no easements

Roads without curb/gutter → reduced overland flow

Filled-in ditches → obstruct stormwater conveyance





## Paisley Stormwater Modelling & Upgrade Summary

### Existing Conditions

#### 1:5-Year Storm:

64 flooded structures, 177 surcharged  
12,230 m<sup>3</sup> flood volume  
4 structures = 69% of flooding (Inkerman/George,  
Inkerman/Albert, Queen/North)

#### 1:100-Year Storm:

173 flooded structures, 231 surcharged  
32,943 m<sup>3</sup> flood volume  
Same 4 structures = 45% of flooding

#### Natural Ditch System

Conveys 6,680 m<sup>3</sup> (1:5) & 13,347 m<sup>3</sup> (1:100)  
Appears adequate with storm sewer support

### Upgrade Impact

#### 1:5-Year Storm:

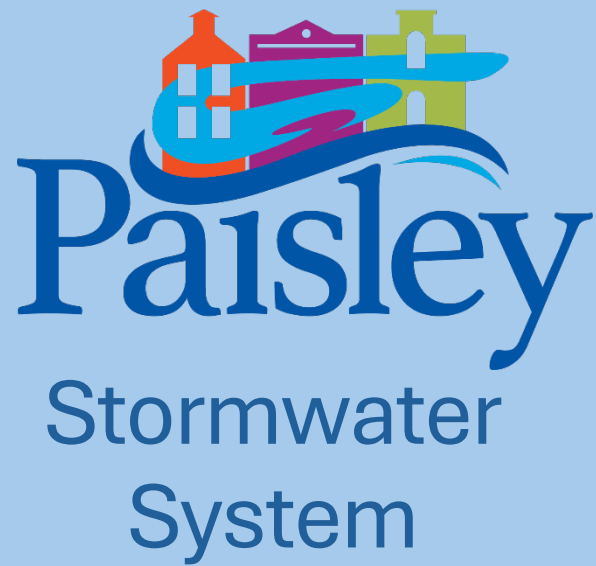
Flooding eliminated except 8 ditch  
structures  
Surcharged ↓ from 177 to 81

#### 1:100-Year Storm:

Flooded ↓ from 173 to 105  
Surcharged ↑ to 268 (due to more runoff  
stored)  
Flood volume ↓ from 32,943 m<sup>3</sup> to 9,371 m<sup>3</sup>

### Proposed Upgrades

7 municipal priority upgrades = **\$1.89 M**



# Priority Upgrade Summary

Priority	Location	Upgrade Description	Budget Cost (CAD)
1	James Street and Inkerman St.	Reconstruction of James St. (Inkerman to Alma) & storm sewer on Inkerman St. (DICB-328 to DICB-330)	\$292,256.50
2	Albert, Inkerman	Storm sewer replacement at Albert / Inkerman intersection	\$35,000.00
3	Victoria North	Storm sewer replacement (CB-237 to DICB-507 and to outlet to river)	\$148,940.75
4	Ross, Church	Reconstruction of Ross St. and Church St. (Cambridge St. to Church St.)	\$239,504.50
5	Victoria South	Reconstruction of Victoria St. south (CB-494 to outlet to river)	\$554,200.00
6	Victoria S/Balaklava	Storm sewer replacement (CB-395 to CB-417), (DI-375 to CB-374)	\$80,840.00
7	Balaklava/Albert	Storm Sewer replacement (CB-917 to CB-304)	\$93,500.00
8	George/Arnaud	Storm Sewer replacement (CB-314 to joint near CB-313)	\$15,625.00
9	Angie Street	Storm Sewer replacement (CB-934 to joint near CB-282)	\$5,000.00
10	River St. east of George St. N	Storm Sewer replacement (CB-521 to joint near CB-520)	\$47,125.00
		<b>Total Construction Cost</b>	<b>\$1,511,991.75</b>
		<b>Engineering &amp; Contingencies (25%)</b>	<b>\$377,997.94</b>
		<b>Total Project Cost (Excl. HST)</b>	<b>\$1,889,989.69</b>



# Stormwater System

## Community Snapshot

**Population:** ~1,879

**Dwellings:** 866 (2021 Census)

**Area:** ~1.91 km<sup>2</sup>

## River Systems:

The **North Saugeen River** flows east to west through Chesley, eventually joining the Saugeen River.

## Topography:

Most of Chesley slopes toward the river, aiding natural drainage. However, stormwater networks in the northern and southernmost areas slope in the opposite direction.

## Chesley Stormwater System – Summary

172

*Estimated Replacement Cost of Entire System: \$12.4 million (2024 Costs)*

### Minor System

~12.7 km of storm sewers; 465 structures

Sewer sizes: 100–1050 mm; 55.8% ≤ 300 mm

MECP minimum: 200 mm diameter

### Major System

Handles excess runoff beyond minor system capacity

Uses overland flow via roads & ditches

Flooding risk when catch basins overflow

Roads need proper slope, curb & gutter, or ditches

Some areas lack curbs, reducing flow capacity

### Key Deficiencies

Storm assets on private land without easements

Reverse slope sewers cause backups

Structures with no outlet or missing data

Undersized pipes limit peak flow capacity

Filled-in/inadequate ditches obstruct flow

Lack of defined outlets increases flood risk



## Chesley Stormwater Modelling & Upgrade Summary

### Existing Conditions

#### 1:5-Year Storm Event

15 structures flood, 139 surcharge

Total flood volume: 403 m<sup>3</sup>

4 structures = 62% of total flooding

High-risk streets: Tower Rd., Martha Ave.,  
Centennial St., 1st Ave North

#### 1:100-Year Storm Event

81 structures flood, 270 surcharge

Total flood volume: 5,503 m<sup>3</sup>

Major flooding structures:

These 4 structures = 27% of total flooding  
High-risk areas: Southern Tower Rd., 4th St.  
NE

Flood risk increases where curb & gutter or  
ditches are insufficient

### Upgrade Impact

#### 1:5-Year Storm Event

Flooding eliminated

Surcharged structures reduced:

From 139 → 112

System now meets design expectations for  
this storm level

#### 1:100-Year Storm Event

Flooded structures reduced:

From 81 → 74

Surcharged structures increased:

From 270 → 274

Due to more runoff stored in large  
diameter sewers

Less flooding = more surcharging

Total flood volume reduced:

From 5,503 m<sup>3</sup> → 4,427 m<sup>3</sup>

System not designed for 1:100-year storms,  
but upgrades significantly improve  
performance

### Proposed Upgrades

5 municipal priority upgrades = **\$747,000**



# Priority Upgrade Summary

PRIORITY	LOCATION	UPGRADE DESCRIPTION	BUDGET COST
1	Tower Road	Road reconstruction and storm sewer replacement	\$437,695
2	2nd St SW	Storm sewer replacement	\$27,681
3	2nd St SE	Storm sewer replacement / Ditch rehabilitation	\$28,000
4	2nd Ave SE	Storm sewer replacement	\$36,330
5	4th Ave SE	Storm sewer replacement	\$67,785
		Total Construction Cost	\$597,491
		Engineering & Contingencies (25%)	\$149,373
		Total Project Cost (Excl. HST)	\$746,864

# Current Stormwater Funding Model

- **Stormwater infrastructure costs** (operation, maintenance, construction, replacement) are funded through **general taxation**.
- **Urban and rural ratepayers** both contribute financially to stormwater infrastructure located within urban centres.
- **Stormwater costs** are not separated from other municipal services in the tax levy.
- **No dedicated reserve fund** for stormwater; funding is subject to annual budget constraints and competing priorities.
- **Water and Sanitary Sewer Infrastructure** projects are being delayed due to lack of funding to replace the stormwater infrastructure in the same road section.
- **Regulatory changes** (CLI-ECA, 2021) require increased monitoring, reporting, and maintenance, further increasing funding needs.



# Stormwater Utility Model

- **What is it?**
- A stormwater utility model is a dedicated funding approach where the costs of operating, maintaining, and upgrading stormwater infrastructure are funded by users through a specific levy, rather than general taxation. This is the present model used for the Urban water and sanitary sewer systems.
- **How does it work?**
- **Levy System:** Properties serviced by municipal water and/or sanitary sewer systems pay a stormwater levy.
- **Levy Structure:** The levy is typically based on property land area and type (e.g., residential, commercial, institutional), reflecting the amount of runoff each property generates.
- **Dedicated Reserve Fund:** Levies collected go into a stormwater reserve fund, used only for stormwater-related expenses.
- **Why use it?**
- **Equity:** Only those who benefit from stormwater services pay for them, rather than all taxpayers.
- **Transparency:** Stormwater costs are separated from other municipal services, making budgeting clearer.
- **Sustainability:** Ensures a stable funding source for ongoing maintenance and future upgrades, meeting regulatory requirements.

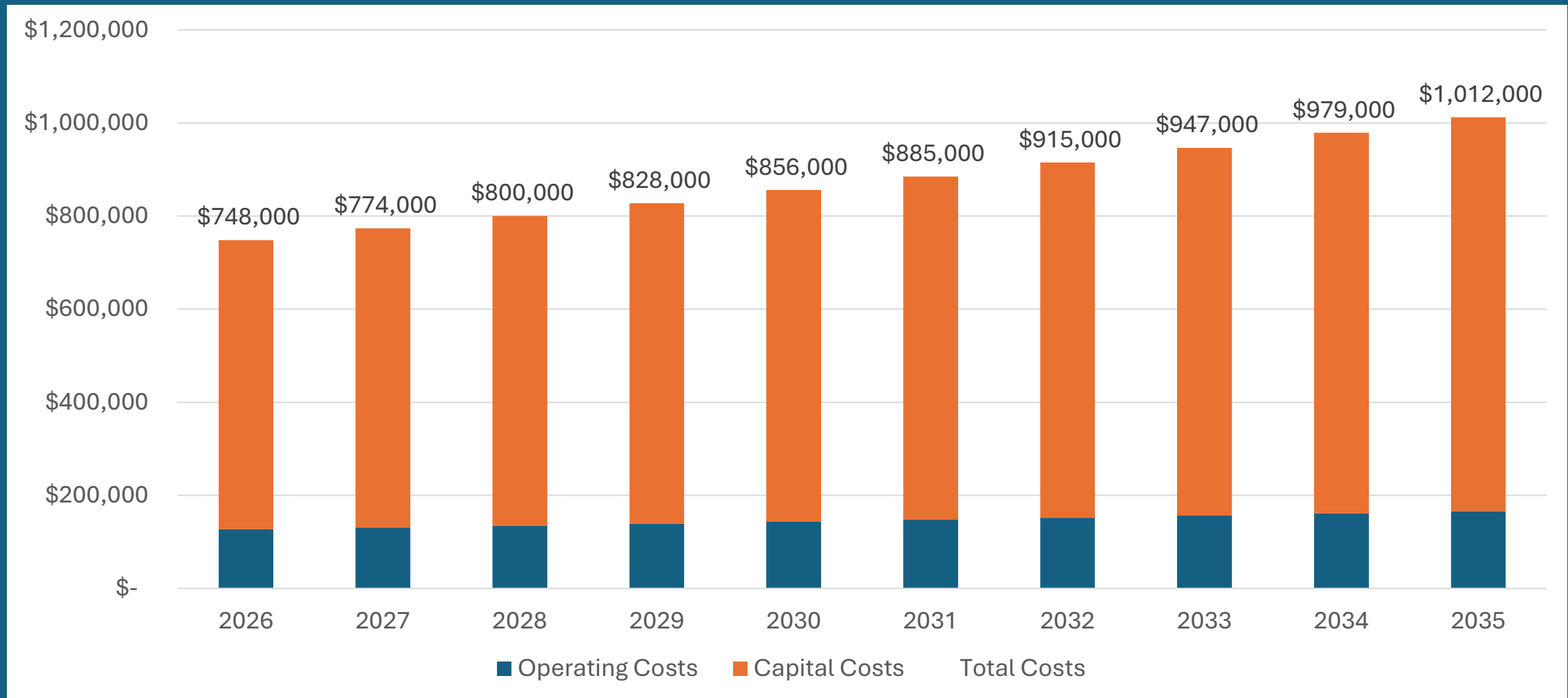


# Funding Mechanisms

Funding Mechanism	Structure	Considerations
Tax Revenue	<ul style="list-style-type: none"> <li>Current funding model</li> <li>Tax-supported</li> </ul>	<ul style="list-style-type: none"> <li>Inequitable approach</li> <li>Easy to administrate</li> </ul>
Flat Rate	<ul style="list-style-type: none"> <li>Flat rate based on property type</li> <li>Non-residential properties pay more than residential</li> </ul>	<ul style="list-style-type: none"> <li>Inequitable approach</li> <li>Easy to administrate</li> </ul>
Impervious Surface Area	<ul style="list-style-type: none"> <li>Based on impervious surface area (e.g. pavement, roofs, etc.)</li> <li>Municipality does not have adequate data</li> </ul>	<ul style="list-style-type: none"> <li>Equitable approach</li> <li>Untenable administration</li> </ul>
Property Land Area	<ul style="list-style-type: none"> <li>Based on land area and property type</li> <li>Non-residential properties pay more per square metre than residential</li> </ul>	<ul style="list-style-type: none"> <li>Equitable approach</li> <li>More difficult administration</li> </ul>



# Net Rate Funding Need



# Phase-in to Cost Recovery: Rate per Square Metre

User Group	2026 Rate	2027 Rate	2028 Rate	2029 Rate	2030 Rate	2031 Rate
Cost Recovery	25%	40%	55%	70%	85%	100%
Residential	\$0.0279	\$0.0457	\$0.0643	\$0.0837	\$0.1040	\$0.1252
Multi-Residential	\$0.0355	\$0.0582	\$0.0818	\$0.1065	\$0.1324	\$0.1594
Commercial	\$0.0559	\$0.0914	\$0.1286	\$0.1675	\$0.2081	\$0.2505

# Median Bills

User Group	2026	2027	2028	2029	2030	2031
Cost Recovery	25%	40%	55%	70%	85%	100%
Single Detached	\$26	\$42	\$60	\$78	\$96	\$116
Semi Detached	\$21	\$34	\$48	\$63	\$78	\$94
Multi-residential Complex	\$121	\$198	\$279	\$363	\$452	\$544
Commercial	\$15	\$25	\$34	\$45	\$56	\$67
Business Park	\$452	\$741	\$1,042	\$1,356	\$1,685	\$2,029
Institutional	\$531	\$869	\$1,222	\$1,591	\$1,977	\$2,380

# Benefits for Ratepayers

## **Dedicated Funding**

Creates a stormwater reserve fund, ensuring money is available for maintenance, upgrades, and emergencies.

Reduces reliance on annual tax levy and budget constraints.

## **Improved Infrastructure**

Stable funding supports regular upgrades, better flood protection, and compliance with regulatory requirements.

Enables proactive maintenance, reducing risk of system failures.

## **Enhanced Streetscapes**

Supports curb & gutter installation, eliminating open ditches in residential areas. Improves neighbourhood aesthetics and property values.

## **Transparency & Accountability**

Stormwater costs are separated from other municipal services.

Ratepayers can see exactly what their levies support.

## **Supports Growth & Resilience**

Ensures infrastructure keeps pace with development and climate change impacts.

Meets environmental compliance standards (CLI-ECA).





# Questions & Feedback

- Feedback Survey's are available for completion
- Feedback Survey available on our website at [www.arran-elderslie.ca](http://www.arran-elderslie.ca)
- Written Feedback can be submitted directly by email to [jfenton@arran-elderslie.ca](mailto:jfenton@arran-elderslie.ca)
- Feedback will be collected until Friday, October 3, 2025
- Feedback will be compiled and presented to Council to help inform their decision at the October 14, 2025, Council Meeting.

# Appendix: Cost Overview

Cost Centre	2026 Cost Projection
Operating Costs	\$157,500
Capital Costs	\$621,000
Tax Revenues needed for Stormwater Ditches	(\$30,300)
Net Rate Funding Need	\$748,200

# Appendix: Forecast of Parcel Area in Square Metres:<sup>184</sup> Paisley, Tara, and Chesley

Property Type	2026	2030	2035
Residential – Single and Semi	2,964,000 m <sup>2</sup>	3,094,000 m <sup>2</sup>	3,258,000 m <sup>2</sup>
Multi-Residential	855,000 m <sup>2</sup>	893,000 m <sup>2</sup>	940,000 m <sup>2</sup>
Non-Residential	1,323,000 m <sup>2</sup>	1,381,000 m <sup>2</sup>	1,454,000 m <sup>2</sup>

- Modest growth in-line with historical census data
- Source: Bruce County Mapping



## Staff Report

Council Meeting Date: October 14, 2025

Subject: PWWS-2025-07 Blue Box Transition – Non -Eligible Sources

Report from: Emily Dance, Chief Administrative Officer

Attachments:

---

### **Recommendation**

Be It Resolved that Council hereby approves Report PWWS-2025-07 Blue Box Transition – Non-Eligible Sources;

AND that curbside collection for non-eligible sources be discontinued and communications shared;

AND FURTHER an RFP be issued to manage the non-eligible sources for municipal facilities to commence on January 1, 2025.

---

### **Background**

The Ontario Government has made legislated changes to the Blue Box Regulation, shifting responsibility for recycling from municipalities to producers, with the goal of promoting a circular economy.

Circular Materials is the organization overseeing recycling on behalf of producers throughout Ontario. The new Extended Producer Responsibility (EPR) model requires producers to manage the entire lifecycle of their product packaging from production to disposal helping to reduce waste and environmental impact.

A transition period is in place until December 31, 2025, after which municipalities will no longer be responsible for the costs or logistics of household recycling collection. Producers will assume full responsibility, and municipalities will transition out of the business of collecting recyclable materials.

---



## **Analysis**

### **Residential Properties**

As of January 1, 2026, household recycling pick-up will continue, with [expanded materials](#) accepted for recycling including cardboard. As part of this transition, all cardboard depots will be removed.

Recycling services for residential properties will remain unchanged as Waste Management, the contracted service provider, has subcontracted operations to Bruce Area Solid Waste Recycling (BASWR). BASWR has been responsible for recycling collection in the area since its establishment in 1999. Arran-Elderslie is a member municipality in its ownership. Councillor Ryan Nickason currently represents the municipality on the BASWR Board.

Although new regulations do not require producers to service new multi-residential buildings (i.e., those with six or more dwelling units), it remains unclear whether this applies only to multi-storey apartments or could extend to other medium-density housing types such as row houses, stacked condominiums, and townhouse complexes.

Further details are expected in the upcoming months as well as communications from Circular Materials to be shared by the municipality on our social media platforms.

### **Industrial, Commercial, and Institutional (ICI) Properties**

Historically, some ICI properties benefited from municipal curbside recycling, which was never the intention of the recycling program, but this service will end December 31, 2025.

Starting January 1, 2026, curbside recycling services will be discontinued for the following property types, as the province has not included them in the program:

- Industrial and commercial properties and Business Improvement Areas (excluding residential units on the property)
- Commercial farms (excluding a residential home on the farm property)
- Places of worship (excluding a residential home on the property)
- Daycares
- Campgrounds and trailer parks for temporary stay
- Municipal buildings or facilities
- Not-for-profit organizations, shelters
- Post-secondary institutions (public or private)

The province considered allowing a limited comingling or eligible/ non -eligible sources up to 2% but this amendment was rejected on October 1, 2025. As a result, municipalities must find an independent solution for non-eligible sources.

## **Options for Council Consideration**

Option 1: Discontinue curbside collection for non-eligible sources and require them to make alternate arrangements.

Option 2: Investigate a new municipal drop-off program. Introduce a program allowing non-eligible property owners to drop off recycling at a designated municipal site. The municipality would then issue a Request for Proposal (RFP) for collection of these materials by a qualified contractor. Further details on licensing, costs, hours, and service models would be required.

Option 3: Continue discussions with BASWR and participating municipalities regarding the possibility of BASWR providing a service to pick up non-eligible materials. Using MPAC data to estimate business eligibility, the cost for this service is substantial and estimated at \$86,339 based on 109 businesses if all member municipalities participate in the service. If a municipality is to opt-out the cost of the service will increase for the remaining municipalities in the program.

## **Risks and Considerations**

- Regulatory changes may inconvenience non-eligible sources, particularly in downtown and rural areas, potentially increasing the risk of illegal dumping or recyclables being sent to landfill.
- Discontinuing curbside collection for non-eligible sources is administratively straightforward but represents a reduction in service for ICI (Industrial, Commercial, and Institutional) properties and may not meet all community needs and cause additional costs for our business owners.
- Exploring a new drop-off program for non-eligible properties is complex, resource-intensive, and currently not feasible due to limited staff capacity, high costs, and tight timelines.
- Uncertainty around the cost and operational readiness of BASWR as a contractor for non-eligible source collection complicates financial planning. Without a confirmed plan, service implementation by the January 1, 2026 deadline will be challenging for BASWR.
- The removal of cardboard bins is expected to generate concern and frustration among both residential and commercial residents.
- Ongoing legislative changes related to the new regulations remain complex, with several unresolved issues still under review.

## **Municipally Owned Facilities:**

Municipal owned facilities will also be considered non-eligible, the municipality will need to investigate contractor options for recycling services at municipally owned facilities.

## **Recommendation**

Staff recommend that curbside collection for non-eligible sources be discontinued and that the Municipality of Arran-Elderslie 'opt-out' of participating with BASWR for non-eligible sources at this time, option could be reconsidered once further details and firm costing is provided. Staff further recommend that an RFP be issued to manage the non-eligible sources for municipal facilities.

---

### **Link to Strategic/Master Plan**

#### 6.4 Leading Financial Management

---

### **Financial Impacts/Source of Funding/Link to Procurement Policy**

The transition to producer-funded household recycling is expected to result in municipal savings; however, the full extent of these savings is not yet known.

Any new program to service non-eligible properties (e.g., ICI sectors) would be funded through the general levy or user fees, as producers are not required to contribute under the current regulations. Should Council choose to proceed in this direction, funding will need to be allocated in the 2026 budget to offset the associated costs of offering the service. If a user fee model is proposed, further consideration will be required to determine its structure and impact.

Municipal costs for servicing non-eligible properties remain uncertain and will depend on the selected service model and level of community participation.

Estimated costs will be included in the 2026 budget deliberations using conservative assumptions, as increased demand may impact service delivery and financial planning.

---

Approved by: Emily Dance, Chief Administrative Officer



## Staff Report

Council Meeting Date: October 14, 2025

Subject: ECDEV-2025-20 International Plowing Match Request for Big Bruce

Report from: Jennifer Isber-Legge, Economic Development Coordinator

Attachments: Draft Letter

---

### **Recommendation**

Be It Resolved That Council hereby approves Report ECDEV -2025-20 being the International Plowing Match Request for Big Bruce;

AND FURTHER that Council sends correspondence to the 2026 International Plowing Match committee respectfully declining the request to relocate Big Bruce from his permanent home at the Arran-Elderslie Municipal Office in Chesley for the event as Big Bruce holds significant cultural, historical, and tourism importance.

AND FURTHER express commitment to partnering with the International Plowing Match with tourism initiatives that feature Big Bruce as a central attraction and promote Arran-Elderslie as a destination for both residents and visitors.

---

### **Background**

Big Bruce has stood proudly at the Municipal Office in Chesley since his installation in the early 1980's and has become one of the most recognized roadside landmarks in Bruce County. Over the years, Big Bruce has attracted visitors from across Ontario and beyond, often serving as a first stop for photos and a gateway to exploring Arran-Elderslie.

A request was made to Council by the Bruce 2026 International Plowing Match (IPM) and Rural Expo Committee regarding the possible temporary relocation of Big Bruce to the event site in the Municipality of Brockton.

---

### **Analysis**

Big Bruce is not only a well-loved attraction, but also a key piece of Arran-Elderslie's cultural identity and tourism strategy. His presence anchors new and existing initiatives, including the 2021 Greatest Roadside Attraction, the upcoming tourism brochure, free IPM bus tours, and participation in the Bruce County Showcase highlighted in Staff Report EcDev-2025-19. These efforts will expand Big Bruce's profile and encourage visitors to explore our wider municipality.

Big Bruce's importance as a tourism driver is also demonstrated through third-party initiatives. For example, *Guess Where Trips* has included Big Bruce in their Southwestern Ontario tour package. Since May 2025, they have sold 363 packages, with numbers expected to grow exponentially in 2026. This partnership confirms that Big Bruce is a valued, marketable attraction that supports regional tourism and economic development in Arran-Elderslie.

Big Bruce is a fibreglass statue that is over 50 years old and has undergone several repairs. He was acquired second-hand and has remained on a custom plinth made from field stones sourced from nearby Elderslie farms. Moving the statue or transporting it pose risks of irreparable damage to its fibreglass structure.

The Davis Family, who championed the purchase of Big Bruce and facilitated his donation to the Municipality following Harvey's death, have also expressed their strong support for him to remain in place. They consider Big Bruce to be part of Harvey Davis's legacy and are not in favour of any action that could risk damaging the iconic steer.

The Municipality looks forward to partnering with the 2026 International Plowing Match Committee to feature Big Bruce in promotions. Staff view this as a unique opportunity to showcase both Big Bruce and Arran-Elderslie's agricultural heritage to a large provincial audience, while creating long-term tourism benefits beyond the event.

Big Bruce is priceless. He is not only a beloved roadside attraction but also a symbol of Arran-Elderslie's deep agricultural roots and representation of the Beef Industry in our community. His permanent home at the Municipal Office in Chesley offers stability, accessibility, and visibility. Relocation would place him at significant risk of irreversible damage. Big Bruce stands as part of the Davis Family's legacy, a proud ambassador for Arran-Elderslie, and a lasting tribute to the community's agricultural heritage. His continued presence here should be protected and celebrated.

In concurrence with the wishes of the Davis family, staff is recommending that the request to relocate Big Bruce from his permanent home at the Arran-Elderslie Municipal Office in Chesley be denied.

As one of our most recognized and valued landmarks, Big Bruce holds significant cultural, historical, and tourism importance. His current site offers visibility, accessibility, and a strong sense of community ownership. Removing Big Bruce would risk diminishing both his cultural significance and the tourism draw he provides to Chesley and the broader municipality.

---

### **Link to Strategic/Master Plan**

6.1 Protecting Infrastructure, Recreation and Natural Assets

6.2 Supporting Businesses and the Local Economy

---

### **Financial Impacts/Source of Funding/Link to Procurement Policy**

This report has no financial impact.

---

Approved by: Emily Dance, Chief Administrative Officer

October 14, 2026

Bruce 2026 International Plowing Match Committee  
via email [brucecountyipm@gmail.com](mailto:brucecountyipm@gmail.com)

Dear Gord and Andy,

On behalf of Council and Staff, I would like to thank you for attending as a delegation and for the time and effort you have invested in sharing your vision for the 2026 International Plowing Match and Rural Expo (IPM). We recognize the tremendous opportunity the IPM presents for Arran-Elderslie, and we are eager to support its success.

Following careful consideration, Council has respectfully decided not to approve the request to relocate Big Bruce from his permanent home at the Arran-Elderslie Municipal Office in Chesley. As one of our most recognized and valued landmarks, Big Bruce holds significant cultural, historical, and tourism importance. Council is committed to ensuring his continued protection and preservation in his current location.

That said, we want to emphasize our strong commitment to partnering with the IPM Committee in other meaningful ways. Arran-Elderslie is enthusiastic about featuring Big Bruce in event promotions and incorporating him into initiatives designed to welcome visitors and showcase the agricultural roots of our municipality and county. We believe this approach will both honour Big Bruce's legacy and maximize his role as a symbol of our farming heritage during the IPM.

We greatly appreciate the work your committee is undertaking to deliver a world-class event, and we look forward to collaborating to ensure that Arran-Elderslie plays a proud and visible part in the 2026 International Plowing Match.

Sincerely,

Emily Dance  
CAO, Municipality of Arran-Elderslie

---



## Staff Report

Council Meeting Date: October 14, 2025

Subject: HR-2025-02 Cost of Living Increase Non-Union Employees

Report from: Emily Dance, Chief Administrative Officer

Attachments: DRAFT COLA Policy

### **Recommendation**

Be It Resolved that Council hereby approve Report HR-2025-02 Cost of Living Increase Non-Union Employees;

AND approves the Draft COLA Policy;

AND FURTHER directs staff to bring forward the appropriate by-law for consideration.

### **Background**

Historically, compensation adjustments for non-union staff have mirrored those negotiated for unionized employees. While this has provided consistency, it is not considered best practice. Senior management staff are directly involved in union negotiations, and Council provides final approval creating a conflict when the same framework is applied to non-union staff.

As directed by Council, a market review is currently underway. Early findings suggest that aligning non-union cost of living increases with union agreements is inappropriate, as the compensation structures differ significantly.

### **Analysis**

Staff recommend establishing a formal Cost of Living Policy for non-union staff. This policy would provide a clear, fair, and transparent framework for managing cost of living increase separate from union negotiations.



## 1. Cost of Living Adjustments (COLA)

Calculation Method: Based on the average CPI for June, July, and August each year.

- Example: In 2025, CPI values were:
  - June: 1.9%
  - July: 1.7%
  - August: 1.9%
  - Average: 1.8% (rounded to one decimal point)

Minimum increase of 1 % and Maximum increase of 4% per year.

### Example 1: Maximum Increase and Carry-Forward Above Cap

**Year 1: CPI average is 4.5%.**

The policy allows a maximum increase of 4%.

Increase applied: 4%

The extra 0.5% (4.5% - 4%) is carried forward to the next year.

**Year 2: CPI average is 2%.**

Increase applied: 2%

Add the carried forward 0.5% from Year 1 to the 2% CPI for Year 2.

Total increase applied: 2% + 0.5% = 2.5%.

### Example 2: Minimum Increase with Negative CPI Carry-Forward

**Year 1: CPI average is -0.8%.**

The policy sets a minimum increase of 1%, so increase applied: 1%.

The negative CPI (-0.8%) is carried forward to the next year.

**Year 2: CPI average is 3.2%.**

Subtract the carried forward -0.8% from the current year's CPI:

$3.2\% - 0.8\% = 2.4\%$  increase applied

### Key Points:

The minimum increase is always 1%, even if CPI is negative.

Any negative CPI is carried forward and netted against the next positive year.

The maximum increase is 4%, with any CPI above 4% carried forward to future years.

There is no wage freeze; staff receive at least a 1% increase each year.

The annual adjustment is not automatic every year and will be dependent on the Municipality's finances and affordability.

Approved increases will be applied to the job rate of each pay grade, with step calculations adjusted accordingly.

Effective Date: January 1 annually.

This approach ensures that compensation adjustments reflect real economic conditions while maintaining fiscal responsibility and avoiding overcompensation during volatile periods.

## **Market Review**

Conducting a regular market study is a best practice that helps ensure our compensation structure remains competitive, equitable, and aligned with industry standards.

By reviewing salaries every four years, we can:

- Support recruitment and retention: Competitive compensation helps attract qualified candidates and retain experienced staff, reducing turnover and associated costs.
- Maintain internal equity: A structured review ensures that pay levels across roles remain fair and consistent, minimizing disparities and promoting transparency.
- Provide stability and predictability: A scheduled review once per Council term offers clear expectations for staff and Council, while avoiding frequent or reactive adjustments.

For example, if similar municipalities are offering higher compensation for comparable roles, a market study would highlight that gap and allow us to make informed adjustments ensuring we remain a competitive employer in the region.

---

## **Link to Strategic/Master Plan**

### **6.4 Leading Financial Management**

The proposed policy introduces a structured, transparent framework for cost of living adjustments and market reviews, ensuring compensation decisions are financially responsible and predictable.

### **6.5 Engaging People and Partnerships**

By separating non-union compensation from union negotiations and committing to regular market reviews, the policy supports staff retention, equity, and morale key elements of a healthy workplace culture.

---

**Financial Impacts/Source of Funding/Link to Procurement Policy**

A COLA policy introduces a predictable and transparent framework for annual cost of living adjustments, allowing Finance staff to incorporate wage increases into budget planning early in the cycle. By using a fixed CPI average from June to August, the process becomes streamlined and removes reliance on union negotiations. The policy's built-in safeguards with maximums maintain fiscal responsibility.

Scheduled market reviews every four years ensure compensation remains competitive, supporting staff retention and recruitment while minimizing turnover costs.

---

Approved by: Emily Dance, Chief Administrative Officer

## THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE

### Policy

Section: 3.0 Human Resources

Policy: Annual Cost of Living  
(COLA) Policy

Policy By-Law: DRAFT

Date:

Revision:

### Coverage:

This policy shall apply to all non-union positions of the Municipality of Arran-Elderslie, union positions are subject to the terms and conditions in their respective collective agreements.

### Policy Statement:

The Municipality of Arran-Elderslie is committed to fair, transparent, and fiscally responsible compensation practices for non-union staff. This policy establishes a formal framework for annual cost of living adjustments (COLA) and regular market reviews.

### Legislative Authority:

*Section 270, Municipal Act, 2001*

### Contents:

## **1. Annual Cost of Living Adjustments (COLA)**

Annual increases will be based on the average Consumer Price Index (CPI) for June, July, and August, using federal Canadian statistics.

- Example: If CPI values are June 1.9%, July 1.7%, August 1.9%, the average is 1.8%.

The minimum increase is always 1%, even if CPI is negative.

Any negative CPI is carried forward and netted against the next positive year.

The maximum increase is 4%, with any CPI above 4% carried forward to future years.

There is no wage freeze; staff receive at least a 1% increase each year.

Example 1: Maximum Increase and Carry-Forward Above Cap

Year 1: CPI average is 4.5%.

The policy allows a maximum increase of 4%.

Increase applied: 4%

The extra 0.5% (4.5% - 4%) is carried forward to the next year.

Year 2: CPI average is 2%.

Increase applied: 2%

Add the carried forward 0.5% from Year 1 to the 2% CPI for Year 2.

Total increase applied:  $2\% + 0.5\% = 2.5\%$ .

#### Example 2: Minimum Increase with Negative CPI Carry-Forward

Year 1: CPI average is -0.8%.

The policy sets a minimum increase of 1%, so increase applied: 1%.

The negative CPI (-0.8%) is carried forward to the next year.

Year 2: CPI average is 3.2%.

Subtract the carried forward -0.8% from the current year's CPI:  $3.2\% - 0.8\% = 2.4\%$  increase applied

The annual adjustment is not automatic every year and will be dependent on the Municipality's finances and affordability.

Approved increases will be applied to the job rate of each pay grade, with step calculations adjusted accordingly.

Effective Date: January 1 annually.

## **2. Market Review**

A comprehensive market review will be conducted every four years to ensure external competitiveness and internal equity.

The review may include external consultants, compensation survey data, or benchmarking with similar municipalities.

Employee pay will not be reduced as a result of the market review.

## **3. Administration and Review**

This policy will be reviewed at least once every four years, or more frequently

as needed, to ensure it remains current, effective, and aligned with best practices and legislative requirements.

The Municipality will provide regular updates to all non-union staff regarding any changes to compensation, annual cost of living adjustments, and the results of market reviews, supporting transparency and open communication.



# THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE

---

## By-Law 76-2025 Being a By-law to Confirm the Proceedings of the Regular Council Meeting of the Municipality of Arran-Elderslie held October 14, 2025

---

WHEREAS by Section 5(1) of the Municipal Act 2001, S.O. 2001, c. 25, as amended, grants powers of a Municipal Corporation to be exercised by its Council; and

WHEREAS by Section 5(3) of the Municipal Act, S.O. 2001, c.25, as amended, provides that powers of every Council are to be exercised by By-law unless specifically authorized to do otherwise; and

WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Municipality of Arran-Elderslie for the period ending October 14, 2025, inclusively, be confirmed and adopted by By-law.

NOW THEREFORE the Council of the Corporation of the Municipality of Arran-Elderslie enacts as follows:

1. The action of the Council of the Municipality of Arran-Elderslie at its Regular Council meeting held October 14, 2025, in respect to each motion and resolution passed, reports received, and direction given by the Council at the said meetings are hereby adopted and confirmed.
2. The Mayor and the proper Officials of the Corporation are hereby authorized and directed to do all things necessary to give effect to the said action of the Council.
3. The Mayor and Deputy Clerk, or in the absence of either one of them, the Acting Head of the Municipality, are authorized and directed to execute all documents necessary in that behalf, and the Deputy Clerk is authorized and directed to affix the Seal of the Corporation to all such documents.

\*\*\*\*\*

Read a first and second time this 14th day of October, 2025.

Read a third time and finally passed this 14th day of October, 2025.

---

Mayor Steve Hammell

---

Clerk – Christine Fraser-McDonald