



# Township of Woolwich Revised Council Agenda

Monday, November 18, 2024

7:00 p.m.

Council Chambers - Hybrid with YouTube Livestream

24 Church Street West, Elmira ON, N3B 2Z6

Chair: Mayor Sandy Shantz

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Pages

**1. Public Resolution to Move into Closed Session - (5:30 P.M.)**

That the Council of the Township of Woolwich convenes in closed session on Monday, November 18, 2024 at 5:30 p.m. in accordance with section 239 (2) and (3.1) of the Municipal Act, 2001, for the purposes of considering the following:

- a. educating or training the members (Regional Budget Process Training);
- b. educating or training the members (Planning Training);
- c. a proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter); and
- d. a proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter).

**2. Public Resolution to Reconvene in Open Session (7:00 P.M.)**

That Council reconvenes in open session.

**3. Land Acknowledgement**

**4. Moment of Silence**

**5. Disclosures of Pecuniary Interest**

**6. Items to Come Forward from Closed Session**

## 7. Adoption of Minutes

### Resolution:

That the following minutes be adopted:

7.1	Council Minutes - October 22, 2024	1
7.2	Committee of the Whole Minutes - November 5, 2024	9
7.3	Special Council Minutes - November 5, 2024	13

## 8. Public Meetings

## 9. Presentations

9.1	<i>F15-2024: Audited Financial Statements - 2023</i>	15
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*Presenter: Matt Betik of KMPG*

### Recommendation:

That the Council of the Township of Woolwich, considering Report F15-2024 respecting Audited Financial Statements - 2023:

1. Approve the Consolidated Financial Statements of The Corporation of the Township of Woolwich for the year ended December 31, 2023, attached as Attachment 1.
2. Direct the Treasurer to publish in a newspaper having general circulation in the municipality, within sixty (60) days, a notice that the Audited Financial Statements, Notes to the Financial Statements and the Auditor's Report and the 2023/2024 tax rate information will be made available at no cost to any taxpayer or resident, upon request.

## 10. Delegations

### Instructions for Delegations

1. You have a maximum of 7 minutes to speak unless Council or the Clerk has set a different time. There will be a timer on the screen and you will hear a warning when you have 1 minute and when your time is up.
2. Once you are finished, please wait for questions of clarification from Council. When there are no more questions for you, virtual delegates please turn your microphone and camera off again and in-person delegates may return to their seat. You are welcome to stay for the rest of the meeting or leave when you want.

3. Council discussion and debate will start when all questions of clarification have finished.

**10.1 DS38-2024: Zone Change Application 02/2024 (881 Weber Street North – 881 Weber Inc.)** 82

Recommendation:

That the Council of the Township of Woolwich, considering Report DS38-2024 respecting Zone Change Application 02/2024 (881 Weber Street North – 881 Weber Inc.) approve the amending of the Agricultural (A) zone with site-specific provisions to permit an agriculture-related use consisting of an orchard processing operation, an agricultural research and training centre, seasonal and year-round farm help accommodation, and a farm produce stand in accordance with the By-law in Attachment 2 to this report.

- 10.1.1 Delegate: Brandon Simon of the Planning Partnership 104  
*7 minutes*

**10.2 Memo - Climate Action Update** 113

- 10.2.1 Delegate: Bart Van Andel, GreenWR 133  
*7 minutes*

**11. Unfinished Business**

**12. Consent Items**

Items listed under the Consent Agenda are considered routine, and are enacted in one motion in order to expedite the meeting. However, any Council member may request one or more items to be removed from the Consent Agenda for separate discussion and/or action.

Resolution

That the following consent items be approved:

**12.1 Items for Approval**

- 12.1.1 Recommendations from Committee of the Whole (November 5, 2024) 139

Resolution:

That the Summary of Recommendations of the Committee of the Whole dated Tuesday, November 5, 2024 be adopted.

12.1.2	C29-2024: Crossing Guard Program Review	140
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Recommendation:

That the Council of the Township of Woolwich, considering Report C29-2024 respecting Crossing Guard Program Review:

1. Remove the crossing guard location at the intersection of Dolman Street and Woolwich Street in Breslau; and
2. Direct staff to develop a policy outlining the guidelines for the crossing guard program and its locations.

12.1.3	C31-2024: Parking By-law Amendment	143
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Recommendation:

That the Council of the Township of Woolwich, considering Report C31-2024 respecting Parking By-law Housekeeping Amendment adopt the amending by-law attached to the report.

12.1.4	Memo: Summary of Traffic and Parking By-Law Amendments	149
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Recommendation:

That the Council of the Township of Woolwich, considering a memorandum from Infrastructure Services dated November 18, 2024, respecting amendments to the Traffic and Parking By-law No. 70-2006, enact the proposed amendments by means of the by-laws as attached in Appendix A.

## **12.2 Items for Information and Public Notices**

## **13. Staff Reports and Memos**

## **14. Other Business**

### **14.1 Mayor's Report on Regional Matters**

14.1.1	Making Decisions That Matter - October 23, 2024	153
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### **14.2 Council Reports/ Updates**

14.3	Outstanding Council Activity List as of Thursday, November 14, 2024	155
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14.4	Resolution to Participate in All Council Meeting (December 6, 2024)	156
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Resolution:

That the Council of the Township of Woolwich participate in an in-person all-Council meeting hosted by the Region of Waterloo at Centre in the Square, 101 Queen St N, Kitchener on Friday, December 6, 2024, from 2:00 p.m. to 4:30 p.m.

**15. Notice of Motion**

**16. By-laws**

Resolution:

That the following by-laws in the hands of the Clerk be read a first, second, third time and finally passed, that they be numbered as By-law numbers 70-2024 to 76-2024, and that they be signed by the Mayor and Clerk and sealed with the corporate seal.

- |      |   |     |
|------|---|-----|
| 16.1 | A By-law to Further Amend Zoning By-law 26-2024, of the Township of Woolwich (881 Weber Inc. - 881 Weber Street North)  | 157 |
| 16.2 | A By-law to Amend By-law 71-2012 and By-law 58-2024 for the Purposes of Enforcing Parking on Private and Municipal Property within the Township of Woolwich                         | 161 |
| 16.3 | A By-law to Amend Heritage By-law 60-2007, of the Township of Woolwich  | 164 |
| 16.4 | A By-law to provide for the appointment of a Municipal Law Enforcement Officer, Animal Control Officer and Property Standards Officer for the Township of Woolwich (Frank Heinrich) | 166 |
| 16.5 | A By-law to provide for the appointment of a Municipal Law Enforcement Officer, Animal Control Officer and Property Standards Officer for the Township of Woolwich (Robert Hughes)  | 167 |
| 16.6 | A By-law to Amend By-law No. 70-2006 Regarding Rates of Speed on Highways and School Zones in the Township of Woolwich  | 168 |
| 16.7 | A By-law to Confirm All Actions and Proceedings of the Council (November 18, 2024)  | 170 |

**17. Adjournment**

Resolution:

That the meeting adjourns to meet again in regular session on December 17, 2024.

*This meeting is being live streamed to the Woolwich Township YouTube*

*account and a recording will be published following the meeting. Live meetings will appear on the home page once the live stream has started which may be shortly after the scheduled start time. If you don't see a live video, please be patient and try reloading the page.*

*To submit comments or participate in the meeting or if you have any questions about the content or outcome of this meeting, please contact the Council and Committee Support Specialist at 519-669-6004 or [councilmeetings@woolwich.ca](mailto:councilmeetings@woolwich.ca)*

*Should you require an alternative format of any documents within this agenda package, please contact the Council and Committee Support Specialist at 519-669-6004 or [councilmeetings@woolwich.ca](mailto:councilmeetings@woolwich.ca)*

**Township of Woolwich  
Council Minutes**

**Tuesday, October 22, 2024**

**7:00 PM**

**Council Chambers – Hybrid with YouTube Livestream  
24 Church Street West, Elmira**

Present from Council: Mayor Shantz\*  
Councillor Bryant  
Councillor Burgess (Chairperson)  
Councillor Cadeau  
Councillor Grant  
Councillor Schwindt

Present from Staff: David Brenneman, Chief Administrative Officer  
Jeff Smith, Director of Corporate Services/Clerk  
Deanne Friess, Director of Development Services\*  
Jared Puppe, Director of Infrastructure Services  
Ann McArthur, Director of Recreation and Community Services  
Colm Lynn, Director of Financial Services  
Vanessa Albanese, Municipal Law Enforcement Supervisor  
Thomas van der Hoff, Deputy Director of Recreation & Community Services  
Carter Maguire, Manager of Operations  
Tanya Bettridge, Council and Committee Support Specialist  
Meet Patel, IT HelpDesk/Support Representative

**Public Resolution to Resolution to Convene in Closed Session (5:15 P.M.)**

Moved by Councillor Bryant  
Seconded by Councillor Grant

That the Council of the Township of Woolwich convenes in closed session on Tuesday, October 22, 2024 at 5:15 p.m. in accordance with section 239 (2) of the Municipal Act, 2001, for the purposes of considering the following:

1. litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board, and advice that is subject to solicitor-client privilege, including communications necessary for that purpose (Legal Matter);
2. litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board (Legal Matter);
3. personal matters about an identifiable individual, including municipal or local board employees (Staffing Matter);
4. personal matters about an identifiable individual, including municipal or local board employees (Staffing Matter)
5. a proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter);
6. a proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter); and

7. personal matters about an identifiable individual, including municipal or local board employees (Staffing Matter).

...Carried

### **Reconvene in Open Session (7:00 P.M.)**

Council reconvened in open session at 7:00 P.M.

### **Land Acknowledgement**

Chair Burgess read a land acknowledgement.

### **Moment of Silence**

Chair Burgess acknowledged the reveal event of the Community Mural, which was crafted during the 2<sup>nd</sup> annual Multicultural Festival of Elmira, and noted that this week is Local Government Week. Council observed a moment of silence to reflect on the commitment to diversity and the importance of Council's role in local government.

### **Disclosures of Pecuniary Interest**

None.

### **Items From Closed Session**

None.

### **Adoption of Minutes**

Moved by Councillor Schwindt

Seconded by Councillor Bryant

That the following minutes be adopted:

- Committee of the Whole - October 8, 2024
- Special Council - October 8, 2024

...Carried

### **Public Meeting**

None.

### **Presentations**

#### Reep Green Solutions Annual Impact Report

Presenter Executive Director Patrick Gilbride of Reep Green Solutions provided Council with a presentation which highlighted:

- Overview of the 10,000 Meaningful Actions goal, of which 4,813 have been completed
- Examples of the meaningful actions that were done in Woolwich
- Water conservation and protection programs and efforts
- Healthy Yards and Neighbourhoods program
- Community Canopy program
- Tree Trust program for legacy trees
- Climate action initiatives such as the Zero Waste Challenge
- Financial Summary



- Appreciation for Reep's partners and supporters, including Council, staff and Committees in Woolwich

#### Woolwich Heritage Committee Report and Work Plan

Woolwich Heritage Committee Chair, Councillor Bonnie Bryant provided Council with a presentation which highlighted:

- Proposed Education and Awareness initiatives
- Expected Outcomes of the proposed workplan items
- Budget Summary

Council discussed the partners involved in the heritage designations and the process for budget approval.

Moved by Councillor Grant  
Seconded by Councillor Cadeau

That the Council of the Township of Woolwich receives the Woolwich Heritage Committee 2024 Work Plan and direct staff to include the Heritage Committee budget of \$2,000 identified in the work plan in the proposed 2025 Development Services Operating Budget.

...Carried

#### Education Session – Municipal Speed Camera and Administrative Penalties Program

Presenter Theresa Mendler, Manager, Processing Centre (Automated Enforcement) of the Region of Waterloo, provided Council with a presentation which highlighted:

- The reasons lower speeds are needed
- Current program overview
- Expansion overview and timeline
- Understanding fines and community safety zones
- Communications strategies

Council discussed the rotational schedule for locations of the speed cameras, enforcement schedules, and the height at which the cameras are mounted. In response to Council's inquiry, the presenters stated that there is potential for municipalities to run their own speed cameras program and that the cost to do so may be higher for the lower tiers due to lower quantities. Council discussed where the revenues would be used from fines generated in Woolwich.

#### **Delegations**

None.

#### **Unfinished Business**

None.

#### **Consent Items**

Moved by Councillor Bryant  
Seconded by Councillor Cadeau

That the following consent items be approved and received for information.

Items for Approval***Recommendations from Committee of the Whole (October 8, 2024)***

That the Summary of Recommendations of the Committee of the Whole dated Tuesday, October 8, 2024 be adopted.

**1. A06-2024: Collaborative Marketing Opportunity for St. Jacobs Country**

That the Council of the Township of Woolwich, considering Report A06-2024 respecting Collaborative Marketing Opportunity for St. Jacobs Country:

1. Approve \$20,000.00 as a contribution to the 2024 St. Jacobs Holiday Campaign from the Municipal Accommodation Tax;
2. Direct staff to develop a strategy for the ongoing and long-term use of the Municipal Accommodation Tax; and
3. Approve \$5,800 as a contribution to the St. Jacobs Business Improvement Area (BIA) in support of its St. Jacobs Sparkles event from the Municipal Accommodation Tax

**2. Region of Waterloo Resolution: Solve the Crisis**

That the Council of the Township of Woolwich endorse the resolution, from the Region of Waterloo, which supports the Solve the Crisis Campaign and calls for provincial and federal governments to commit to immediate action to solve the Humanitarian Crisis that Ontario is facing.

**3. IS08-2024: East Side Lands Sanitary Servicing Environmental Assessment Recommendation**

That the Council of the Township of Woolwich, considering Report IS08-2024 respecting the East Side Lands Sanitary Servicing Environmental Assessment Recommendation:

1. Endorses the recommended Alternate #7 preferred solution for the trunk sewer servicing and associated future sanitary lift/pumping station locations to service the Breslau East Side Lands; and
2. Authorizes the Director of Infrastructure Services to issue the notice of study completion for the East Side Lands Sanitary Municipal Class Environmental Assessment project, and file the Project File Report with the Municipal Clerk for a minimum 30 day public review period.

***Memo: Sign By-law Amendment***

That the Council of the Township of Woolwich consider a memorandum from Development Services dated October 22, 2024, regarding amendments to Sign By-law No. 35-2015, to enact the proposed amendments by means of the by-law as attached in Appendix A.

Items for Information and Public Notice

- Notice of Hearing - November 4, 2024

...Carried

## Staff Reports and Memos

### C24-2024: Administrative Monetary Penalty System (AMPS) Report 2

Council discussed the roles of the screening and hearing officers and in response to Council's inquiry, staff explained the importance of those positions being separate.

Moved by Councillor Grant  
Seconded by Councillor Cadeau

That the Council of the Township of Woolwich, considering Report C24-2024 respecting Administrative Monetary Penalty System (AMPS) Report 2:

1. Approve the five (5) Policies as required by the legislation regarding an Administrative Monetary Penalty System, as attached to this report;
2. Approve the by-law to amend the Township's existing enforcement and delegation by-laws, as attached to this report; and
3. Approve the by-law to create the positions of Screening Officer and Hearing Officer, as attached to this report.

...Carried

### F18-2024: 2024 Finance Staffing Plan

Council discussed the offsetting cost of external contract work being brought in-house versus the cost of the proposed position, concerns with pre-budget requests for new positions, implementation of new financial software and its implications for the Township, potential areas for savings that the proposed position and new software could create, and justification for a senior financial analyst as opposed to an entry-level analyst position.

Moved by Councillor Cadeau  
Seconded by Councillor Grant

That the Council of the Township of Woolwich, considering Report F18-2024 respecting 2024 Finance Staffing Plan approve a pre-budget request to add a Senior Financial Analyst position to the Finance Department with the full annual salary / benefit impact of up to \$120,000 be included in the 2025 proposed budget.

Councillor Schwindt requested a recorded vote.

#### **Recorded Vote**

##### In Favour

Councillor Grant  
Councillor Cadeau  
Mayor Shantz

##### Opposed

Councillor Schwindt  
Councillor Bryant  
Councillor Burgess

...Defeated

### F19-2024: Water and Wastewater Study Review

Council confirmed with staff that water-only customers are not affected by wastewater rates and discussed the different levels of water and wastewater rates between Woolwich and other municipalities. In response to Council's inquiry, staff explained the process involved in changing water/wastewater rates. Council discussed the costs and benefits of implementing a rate increase

now versus waiting until after budget, the capital costs versus variable costs and the potential need for an automatic inflation increase in the rates.

Moved by Councillor Bryant  
Seconded by Councillor Cadeau

That the Council of the Township of Woolwich, considering Report F19-2024 Water Wastewater Financial Plan and Rate Study:

1. Receive the BMA Water and Wastewater Rate Study; and
2. Direct staff to conduct additional financial analysis on the rate recommendations outlined in the BMA Water and Wastewater Rate Study when proposing the 2025 rate increases, including contributions for water and wastewater rate stabilization reserves for implementation as of March 1, 2025.

...Carried

#### IS15-2024: Tender Award for Cured-In-Place-Pipe (CIPP) Sewer Lateral Lining

Moved by Councillor Grant  
Seconded by Councillor Cadeau

That the Council of the Township of Woolwich, considering Report IS15-2024 respecting Tender Award for Cured-In-Place-Pipe (CIPP) Sewer Lateral Lining:

1. Award Contract 2024-12 Cured-In-Place-Pipe Sewer Lateral Lining Program to Liqui-Force Services (Ontario) Incorporated at a cost of \$ 570,313.92 after H.S.T. rebate; and,
2. Retain GEI Consultants Incorporated for the contract administration, inspection, and post construction services at a total cost of \$ 38,611.41 after H.S.T. rebate.

...Carried

#### IS17-2024: Operations Project Supervisor

Council discussed contracted services and in response to Council's inquiry, staff noted that expanding contracted services is not feasible due to the time and resources required for onboarding and since the contracted services are a small portion of the duties that need to be covered. Responding to Council's inquiry, staff reviewed the costs that are offset by the proposed full-time position as well as the benefits that could be realized year-round. Council expressed concern for the gaps in staffing and acknowledged that staff are struggling with lack of resources. In response to Council's inquiry, staff reviewed the direct impacts that this position would have for the residents/community.

Moved by Councillor Grant  
Seconded by Councillor Cadeau

That the Council of the Township of Woolwich, considering Report IS17-2024 respecting Increase Staffing Request – Operations Project Supervisor:

1. Approve a pre-budget request to add a full-time position as an Operations Project Supervisor to the Infrastructure Services Department; and,
2. Authorize the full annual salary and all-in cost impacts of up to \$122,732 be included in the 2025 proposed budget with 70% funded from the Infrastructure Services Operating Budget and 15% from each of the Water and Wastewater Operating Budgets,

...Defeated

R08-2024: St. Jacobs Arena - Rink Floor, Dasherboards, Glass, and Bleachers Replacement

Council discussed the need for funding from other levels of government and supported applying for grants such as these. Council discussed the benefits of obtaining grant funds for asset replacements. Council discussed the previous deferral of the arena floor replacement and if this could be done at the same time.

Moved by Mayor Shantz

Seconded by Councillor Grant

That the Council of the Township of Woolwich, considering Report R08-2024 respecting Grant Application - St. Jacobs Arena Rink Floor, Dasherboards, Glass, and Bleachers Replacement:

1. Support a grant funding application to the Canadian Sport and Recreation Infrastructure Fund in the amount of \$2,466,677.00 (HST included) for the replacement of these assets; and
2. Direct staff to report back to Council following announcement of the grant with a recommendation for a 2025 or 2026 completion.

...Carried

**Other Business**Mayor's Report on Regional Matters

None.

Council Reports/Updates

None.

Fireworks By-laws: Resolution for Unified Regional Approach

Council discussed the need for a unified approach to fireworks regulations and how many complaints are received by staff regarding fireworks.

Moved by Councillor Bryant

Seconded by Councillor Grant

That the Council of the Township of Woolwich direct staff to participate in discussions and contribute to the development of a unified regional approach to the management and enforcement of fireworks regulations.

...Carried

Outstanding Activity List as of Thursday, October 17, 2024

Director of Infrastructure Services Deanne Friess provided Council with an update on the Official Plan review project, noting that the report to Council would be delayed until first quarter of 2025.

**Notice of Motion**

None.

**By-laws**

Moved by Councillor Bryant

Seconded by Councillor Grant

That the following by-laws in the hands of the Clerk be read a first, second, third time and finally passed, that they be numbered as By-law numbers 65-2024 to 68-2024, and that they be signed by the Mayor and Clerk and sealed with the corporate seal.

- A By-law to Amend Sign By-law 35-2015 of the Township of Woolwich
- A By-law to Regulate Screening and Hearing Officers
- A By-law to Amend Various Township By-laws for the Purposes of Enacting and Enforcing an Administrative Monetary Penalty System Within the Township of Woolwich
- A By-law to Confirm All Actions and Proceedings of the Council (October 22, 2024)

...Carried

**Public Resolution to Reconvene in Closed Session**

Moved by Councillor Bryant  
Seconded by Councillor Cadeau

That the Council of the Township of Woolwich reconvenes in closed session on Tuesday, October 22 2024 immediately following adjournment of the Open Session in accordance with section 239 (2) of the Municipal Act, 2001, for the purposes of considering the following:

- a. a proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter);
- b. a proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter); and
- c. personal matters about an identifiable individual, including municipal or local board employees (Staffing Matter).

...Carried

\_\_\_\_\_  
Sandy Shantz, Mayor

\_\_\_\_\_  
Jeff Smith, Clerk

**TOWNSHIP OF WOOLWICH  
COMMITTEE OF THE WHOLE MINUTES**

**TUESDAY, NOVEMBER 5, 2024**

**7:00 PM**

**COUNCIL CHAMBERS – HYBRID WITH YOUTUBE LIVESTREAM  
24 CHURCH STREET WEST, ELMIRA**

Present from Council: Mayor Shantz  
Councillor Bryant  
Councillor Burgess  
Councillor Cadeau (Chairperson)  
Councillor Grant  
Councillor Schwindt

Present from Staff: David Brenneman, Chief Administrative Officer  
Jeff Smith, Director of Corporate Services/Clerk  
Deanne Friess, Director of Development Services  
Jared Puppe, Director of Infrastructure Services\*  
Colm Lynn, Director of Finance/Treasurer  
Ann McArthur, Director of Recreation and Community Services  
Thomas van der Hoff, Deputy Director of Recreation and  
Community Services  
Marie Malcolm, Manager of Recreation  
Victor Labreche, Manager of Planning  
Jonathan Delli Colli, Junior Planner  
Tanya Bettridge, Council and Committee Support Specialist  
Meet Patel, IT HelpDesk/Support Representative  
*\*indicates remote participation*

**Public Resolution to Move into Closed Session (6:00 P.M.)**

Moved by Councillor Grant  
Seconded by Councillor Bryant

That the Council of the Township of Woolwich convenes in closed session on Tuesday, November 5, 2024 at 6:00 p.m. in accordance with section 239 (2) and (3.1) of the Municipal Act, 2001, for the purposes of considering the following:

- a. Personal matters about an identifiable individual, including municipal or local board employees (Heritage Committee Appointment);
- b. A proposed or pending acquisition or disposition of land by the municipality or local board (Property Matter);
- c. For the purpose of educating or training the members (Event Education Matter); and
- d. Labour relations or employee negotiations (Negotiation Matter).

...Carried

**Public Resolution to Reconvene in Open Session (7:00 P.M.)**

Moved by Councillor Grant  
Seconded by Councillor Burgess

That Council reconvenes in open session.

...Carried

### **Land Acknowledgement**

Chair Cadeau read a land acknowledgement.

### **Disclosures of Pecuniary Interest**

None.

### **Items to Come Forward from Closed Session**

Moved by Councillor Bryant

Seconded by Councillor Grant

That the Council of the Township of Woolwich, considering Report C27-2024 respecting Woolwich Heritage Committee Appointment appoint Jacob Drung to the Woolwich Heritage Committee until the expiration of the term of the Council that appointed them, or until successors are appointed, as long as they continue to be a qualified member of the Committee.  
...Carried

### **Public Meetings**

None.

### **Presentations**

#### Housing Needs Assessment Presentation

Consultant Tim Welch of Tim Welch consulting provided a presentation to Council which highlighted:

- Phases and timelines of the assessment project
- Housing Needs Assessment Findings
- Population & Housing Growth Forecast
- Income and housing tenure
- Affordability Challenges
- Housing Action - Strategic Priority Areas Identified
- Action Plan Recommendations

Council discussed housing types that are needed in Woolwich and the upcoming development projects which might serve the housing type needs identified in the assessment. Council discussed the balance between higher density development to meet housing needs versus the desire for single detached dwellings that Woolwich has traditionally provided.

#### DS34-2024: Woolwich Housing Needs Assessment, Consultant Report

Director of Development Services Deanne Friess introduced Council and attendees to the new Manager of Planning, Victor Labreche.

Moved by Councillor Grant

Seconded by Councillor Bryant

That the Council of the Township of Woolwich, considering Report DS 34-2024 respecting Woolwich Housing Needs Assessment, Consultant Report, receive the findings of the Housing Needs Assessment and direct staff to incorporate the recommendations into future development initiatives.

...Carried



## Delegations

### Request for Temporary Change of Land Use to Add Soccer Fields (2388 Shantz Stn. Road)

Delegate Dr. Jasdeep Rai made a presentation to Council regarding their request for a temporary change of land use to allow the agricultural zoned property to include three soccer fields. Dr. Jasdeep highlighted the reasons for the request, citing shortage of quantity and quality of soccer fields, future growth of the Breslau area, health and fitness benefits, and sports and personal development programming potential. RED Soccer Academy Director Peter Mackie described the RED soccer program and examples of success, reiterating the need for more soccer facilities.

Council discussed the need for soccer facilities. Staff clarified the legislated zone change process required by the Planning Act. Council discussed the delegates' soccer program, where its teams play and practice currently, potential community uses for the proposed soccer fields, and inclusion of other Woolwich organizations.

In response to Council's inquiries, staff highlighted the Recreation Master Plan that is before Council which has field facility usage data indicating frequent availability of nearby soccer facilities and emphasized the importance of following the proper, objective planning application and public consultation process as per provincial legislation.

In response to Council's inquiry, the delegates emphasized the need for full-time access to dedicated soccer facilities to be able to operate all of its current and future programming. Council encouraged the delegates to contact staff and begin the formal planning application process.

## Consent Items

Moved by Councillor Grant  
Seconded by Mayor Shantz

That the following consent items be received for information:

### Items for Information and Public Notice

- Municipal Information for Liquor Sales Licenses - Rural Roots

...Carried

## Items Pulled From the Information Package

None.

## Staff Reports and Memos

### R07-2024: Parks and Recreation Master Plan

Council discussed the volume of parkland in Elmira and Breslau, parkland dedication and the need for green spaces in new development rather than cash in lieu, the timing of an arena/pool feasibility study for Breslau and what steps the Township can take in the interim to prepare for the financial cost of, and land acquisition for, such facilities in the future. Council emphasized the importance of working with stakeholders and third parties, such as the City of Kitchener, in planning for a multi-use facility in Breslau. Council discussed the need to plan for more green spaces around higher density housing. Council discussed details of the proposed parkland dedication by-law.

Moved by Councillor Grant  
 Seconded by Councillor Schwindt

That the Council of the Township of Woolwich, considering Report R07-2024 respecting the 2024 Parks and Parks and Recreation Master Plan:

1. Approve the 2024 Parks and Recreation Master Plan and endorse the strategic directions set out in the plan (Attachment 1);
2. Approve in principle, the need for a community park and multi-use recreation facility in Breslau and to report back to Council with a recommended site by 2027;
3. Approve in principle, the need for additional parkland and outdoor amenities in Elmira and direct staff to develop a parkland acquisition strategy by 2028;
4. Adopt the new Parks Classification system into the Township Official Plan and the Landscape and Design Guidelines; and
5. Direct staff to include the necessary policies in the Township's Official Plan and to subsequently prepare a Parkland Dedication By-law for Council's consideration in 2025 to permit the Township to require conveyance or payment-in-lieu as a condition of development or re-development as well as using the alternative requirements, as provided for in section 42 of the Planning Act.

...Carried

### **Other Business**

#### Council Reports/Updates

None.

#### Outstanding Activity List as of Thursday, October 31, 2024

None.

### **Notice of Motion**

None.

### **Adjournment**

Moved by Councillor Burgess  
 Seconded by Councillor Bryant

That the meeting adjourns.

...Carried

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Sandy Shantz, Mayor

---

Jeff Smith, Clerk

**Township of Woolwich  
Special Council Minutes**

**Tuesday, November 5, 2024**

**7:00 PM**

**Council Chambers – Hybrid with YouTube Livestream  
24 Church Street West, Elmira**

Present from Council: Mayor Shantz (Chairperson)  
Councillor Bryant  
Councillor Burgess  
Councillor Cadeau  
Councillor Grant  
Councillor Schwindt

Present from Staff: David Brenneman, Chief Administrative Officer  
Jeff Smith, Director of Corporate Services/Clerk  
Deanne Friess, Director of Development Services  
Jared Puppe, Director of Infrastructure Services\*  
Colm Lynn, Director of Financial Services  
Ann McArthur, Director of Recreation and Community Services  
Thomas van der Hoff, Deputy Director of Recreation and  
Community Services  
Marie Malcolm, Manager of Recreation  
Victor Labreche, Manager of Planning  
Jonathan Delli Colli, Junior Planner  
Tanya Bettridge, Council and Committee Support Specialist  
Meet Patel, IT HelpDesk/Support Representative  
*\*indicates remote participation*

**Disclosures of Pecuniary Interest**

None.

**Recommendations from Committee of the Whole (November 5, 2024)**

Motion by Councillor Bryant  
Seconded by Councillor Grant

That the Summary of Recommendations of the Committee of the Whole dated Tuesday, November 5, 2024 be adopted.

**1. C27-2024: Woolwich Heritage Committee Appointment**

That the Council of the Township of Woolwich, considering Report C27-2024 respecting Woolwich Heritage Committee Appointment appoint Jacob Drung to the Woolwich Heritage Committee until the expiration of the term of the Council that appointed them, or until successors are appointed, as long as they continue to be a qualified member of the Committee.

...Carried

**By-laws**

Moved by Councillor Cadeau  
Seconded by Councillor Grant

That the following by-law in the hands of the Clerk be read a first, second, third time and finally passed, that it be numbered as By-law number 69-2024, and it they be signed by the Mayor and Clerk and sealed with the corporate seal.

- A By-law to Confirm All Actions and Proceedings of the Council (November 5, 2024)

...Carried

### **Adjournment**

Moved by Councillor Cadeau

Seconded by Councillor Bryant

That the meeting adjourns to meet again in regular session on November 18, 2024.

...Carried

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Sandy Shantz, Mayor

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Jeff Smith, Clerk



## Financial Services Staff Report

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Report Number:	F15-2024
Report Title:	Audited Financial Statements - 2023
Author:	Richard Petherick, Manager of Accounting & Deputy Treasurer
Meeting Type:	Council Meeting
Meeting Date:	November 18, 2024
eDocs or File ID:	#128091/F10
Consent Item:	No
Final Version:	Yes
Reviewed By:	Colm Lynn, Director of Finance & Treasurer
Final Review:	Senior Management Team

### Recommendation:

That the Council of the Township of Woolwich, considering Report F15-2024 respecting Audited Financial Statements - 2023:

1. Approve the Consolidated Financial Statements of The Corporation of the Township of Woolwich for the year ended December 31, 2023, attached as Attachment 1.
2. Direct the Treasurer to publish in a newspaper having general circulation in the municipality, within sixty (60) days, a notice that the Audited Financial Statements, Notes to the Financial Statements and the Auditor's Report and the 2023/2024 tax rate information will be made available at no cost to any taxpayer or resident, upon request.

### Background:

The Finance Department is pleased to present for approval the Financial Statements of The Corporation of the Township of Woolwich for the year ended December 31, 2023. These Consolidated Financial Statements reflect the Corporation's overall financial position as at December 31, 2023, and the results of its operations and changes in its financial position for the year then ended.

## **Comments:**

### **Audited Financial Statements**

The Province of Ontario mandates accounting policies for Ontario Municipalities. In addition, the Public Sector Accounting Board (PSAB) is the authoritative source of guidance on accounting policies on any matter in which the Province is silent. Consequently, the Township cannot arbitrarily change or amend its accounting policies in a manner that is inconsistent with the directives of the Province of Ontario or PSAB. These Financial Statements are prepared in accordance with applicable accounting policies.

The Township, not unlike all municipalities in Canada, is required to report on the financial activities of the corporation using the full accrual accounting method. As a result of the changes from PSAB 3150 the "Notes to the Financial Statement" incorporate such items as amortization information, a schedule of activities with regards to the Township's tangible capital assets and a schedule of accumulated surplus.

The External Auditors of the Township of Woolwich are required to report on an annual basis on the Financial Statements of the Township. They are required to report that the Financial Statements have been prepared in accordance with generally accepted accounting principles established by the Public Sector Accounting Board. Financial Statements not prepared in accordance with such principles would require the External Auditors to issue an audit opinion with specific reservations.

The Consolidated Financial Statements are prepared to serve different objectives than the internal financial statements, which accounts for the differences in format and disclosures. The external statements are prepared consistent with the requirements of legislation. For example, they include the activity of local boards (i.e., the BIA's (Business Improvement Area)), the Township's ownership share in Enova Power Corp, as well as non-funded liabilities such as non-vested sick leave and long-term debt as required by PSAB. Conversely, the internal statements are prepared to report on operating performance as compared to the Council-approved budget.

The Audited Financial Statements can be reconciled to the internal reporting of the Township through the year-end surplus (deficit) balances. Staff have attached the reconciliation to this report as Attachment 2.

### **Interdepartmental Impacts:**

None.

### **Financial Impacts:**

Continued budgetary requirements for auditing services.

**Community Strategic Plan Impacts:**

The Audited Financial Statements provide effective and open leadership by providing an avenue for the Township to be accountable and transparent with regards to the Woolwich's financial wellbeing.

**Conclusion:**

Staff recommends that council approve the Financial Statements for the year ended December 31, 2023. The Audit Report appended to these statements contains a "clean" audit opinion and will be signed by the Auditor once all outstanding audit requirements are met and Council has given final approval to the statements.

**Attachments:**

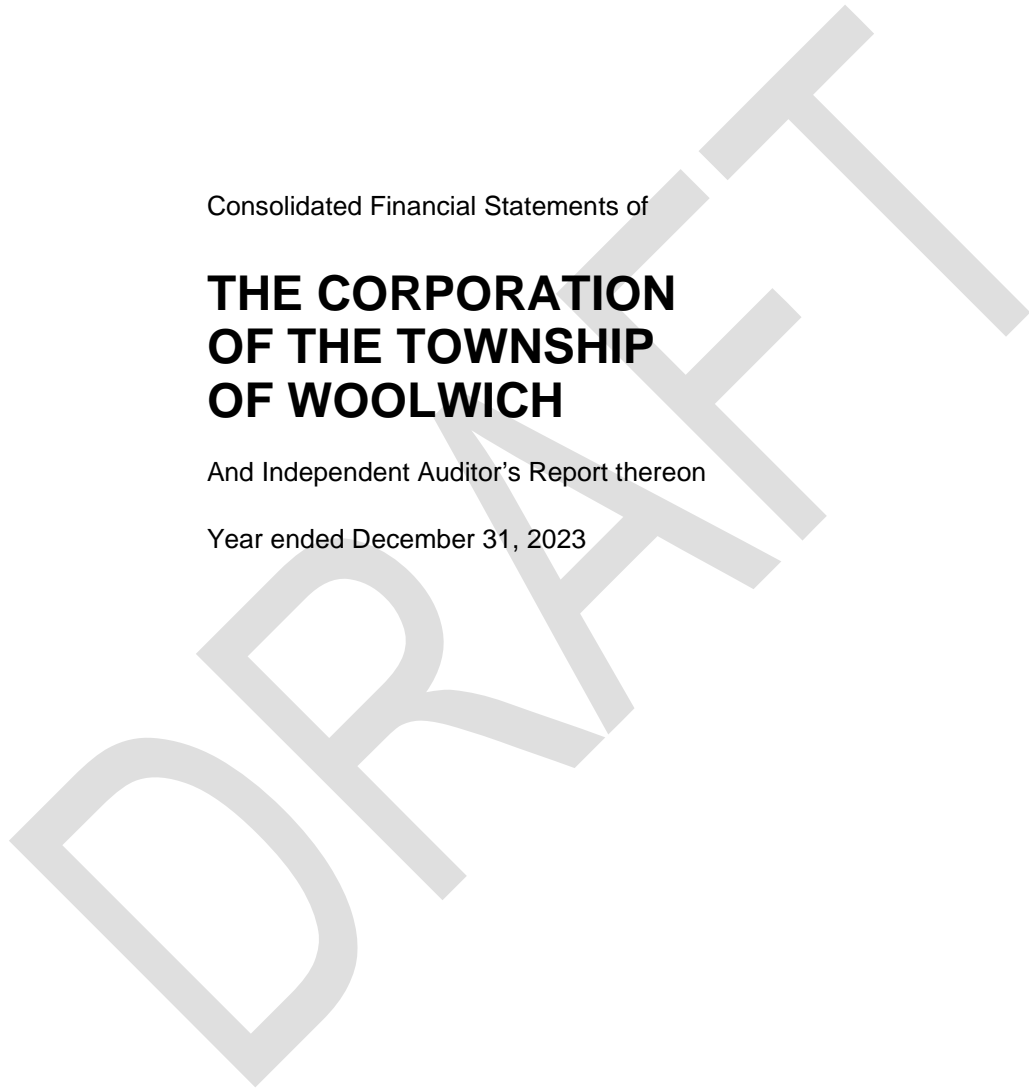
1. 2023 Financial Statements of the Corporation of the Township of Woolwich
2. 2023 Surplus Reconciliation

Consolidated Financial Statements of

**THE CORPORATION  
OF THE TOWNSHIP  
OF WOOLWICH**

And Independent Auditor's Report thereon

Year ended December 31, 2023





# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 12,251,681	\$ 11,928,809
Investments (note 3)	9,805,713	9,563,443
Taxes receivable	2,533,413	2,115,468
User charges receivable	1,019,022	857,801
Accounts receivable	7,126,585	5,593,963
Development charges receivable (note 4)	6,341	12,682
Investment in Enova Power Corporation (note 5)	55,796,370	55,796,370
<b>Total financial assets</b>	<b>88,539,125</b>	<b>85,868,536</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 12,724,839	\$ 10,398,172
Deferred revenue - obligatory reserve funds (note 4)	5,763,268	7,355,103
Deferred revenue - other	5,495,676	5,270,266
Net long-term liabilities (note 6)	3,413,768	2,413,718
Post employment benefits (note 7)	1,164,922	1,145,896
<b>Total liabilities</b>	<b>28,562,473</b>	<b>26,583,155</b>
<b>Net financial assets</b>	<b>\$ 59,976,652</b>	<b>\$ 59,285,381</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 8)	\$ 214,048,687	\$ 207,292,076
Inventories of supplies	89,282	177,457
Prepaid expenses	111,348	670,649
	214,249,317	208,140,182
<b>Accumulated surplus (note 9)</b>	<b>\$ 274,225,969</b>	<b>\$ 267,425,563</b>

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

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Consolidated Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget (Note 13)	2023	2022
<b>Revenue:</b>			
Taxation	\$ 15,089,259	\$ 15,205,126	\$ 13,787,170
User fees and charges	9,085,408	9,700,266	7,641,935
Government grants	3,859,379	3,132,452	3,449,925
Municipal revenue	226,500	42,065	528,034
Permits, late payment charges and other	1,384,850	1,244,714	1,319,083
Interest, donations and sundry	2,404,522	3,807,086	610,143
Obligatory reserve fund revenue (note 4)	6,909,029	4,568,905	4,203,620
Gain on sale of assets	-	6,189	73,908
Equity earnings from Waterloo North Hydro Holding Corporation (note 5)	-	-	2,601,666
Gain on amalgamation of Waterloo North Hydro Holding Corporation (note 5)	-	-	28,604,234
<b>Total revenue</b>	<b>38,958,947</b>	<b>37,706,803</b>	<b>62,819,718</b>
<b>Expenses:</b>			
General government	1,882,419	2,275,165	1,973,215
Protection to persons and property	3,599,879	4,428,748	4,298,092
Transportation services	3,882,562	8,740,971	8,406,033
Environmental services	2,921,552	5,257,153	4,857,885
Health services	99,839	68,640	111,413
Social and family services	63,227	65,006	85,219
Recreation and cultural	5,722,381	7,902,861	7,030,034
Planning and development	2,540,032	2,167,854	1,789,688
<b>Total expenses</b>	<b>20,711,891</b>	<b>30,906,398</b>	<b>28,551,579</b>
<b>Annual surplus</b>	<b>18,247,056</b>	<b>6,800,405</b>	<b>34,268,139</b>
<b>Accumulated surplus, beginning of year</b>	<b>267,425,563</b>	<b>267,425,563</b>	<b>233,157,424</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 285,672,619</b>	<b>\$ 274,225,968</b>	<b>\$ 267,425,563</b>

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

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus	\$ 6,800,405	\$ 34,268,139
Acquisition of tangible capital assets	(13,919,765)	(15,396,004)
Amortization of tangible capital assets	7,156,237	7,048,729
Net gain on disposal of tangible capital assets	(60,000)	(73,908)
Proceeds on sale of tangible capital assets	66,918	73,908
Net change in inventories of supplies	88,175	(118,859)
Net change in prepaid expenses	559,301	(596,302)
	(6,109,134)	(9,062,436)
Change in net financial assets	691,271	25,205,703
Net financial assets, beginning of year	59,285,381	34,079,678
Net financial assets, end of year	\$ 59,976,652	\$ 59,285,381

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

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Consolidated Statement of Cash Flows

Year ended December 31, 2023 with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 6,800,405	\$ 34,268,139
Items not involving cash:		
Amortization of tangible capital assets	7,156,237	7,048,729
Gain on disposal of tangible capital assets	(60,000)	(73,908)
Change in accrued post-retirement benefits obligations	19,026	39,880
Equity earnings from government business enterprise	-	(2,601,666)
Gain on amalgamation of Waterloo North Hydro	-	(28,604,234)
	13,915,668	10,076,940
Change in non-cash assets and liabilities:		
Taxes receivables	(417,945)	(41,777)
User charges receivable	(161,221)	4,773
Accounts receivable	(1,532,622)	(478,857)
Development charges receivable	6,341	-
Accounts payable and accrued liabilities	2,326,667	(1,925,441)
Deferred revenue – obligatory reserve funds (note 4)	(1,591,835)	(1,334,506)
Deferred revenue – other	225,410	367,502
Inventories of supplies	88,175	(118,859)
Prepaid expenses	559,301	(596,302)
Net change in cash from operating activities	13,417,939	5,953,473
Capital activities:		
Cash used to acquire tangible capital assets	(13,919,765)	(15,396,004)
Proceeds on sale of tangible capital assets	66,918	73,908
Net change in cash from capital activities	(13,852,847)	(15,322,096)
Investing activities:		
Change in investments	(242,270)	(203,200)
Dividends received from Waterloo North Hydro Holding Corporation	-	1,182,912
Net change in cash from investing activities	(242,270)	979,712
Financing activities:		
Debt issued and assumed	1,190,000	-
Principle repayment of long-term debt	(189,950)	(224,848)
Net change in cash from financing activities	1,000,050	(224,848)
Net change in cash	322,872	(8,613,759)
Cash and cash equivalents, beginning of year	11,928,809	20,542,568
Cash and cash equivalents, end of year	\$ 12,251,681	\$ 11,928,809

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

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements

Year ended December 31, 2023

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## 1. Significant accounting policies:

The consolidated financial statements of The Corporation of the Township of Woolwich (the "Township") are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs and Housing and the standards established by the Public Sector Accounting and Auditing Board (PSAB) of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

The focus of PSAB financial statements is on the financial position of the Township and the changes thereto. The consolidated statement of financial position includes all assets and liabilities of the Township. Financial assets are those assets which could provide resources to discharge existing liabilities or finance future operations. Municipal position represents the financial position and is the difference between assets and liabilities. This provides information about the Township's overall future revenue requirements and its ability to finance activities and meet its obligations.

### (a) Basis of consolidation:

#### (i) Consolidated statements:

These consolidated statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity include the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of Council except for the Township's government business enterprise which is accounted for on a modified equity basis of accounting:

- Woolwich Sewer and Water Systems
- Elmira Business Improvement Area Board of Management
- St. Jacobs Business Improvement Area Board of Management

Inter-organizational transactions and balances between these entities have been eliminated.

#### (ii) Non-consolidated entities:

Government business enterprises and partnerships are separate legal entities which do not rely on the municipality for funding. Investments in government business enterprises are accounted for using the modified equity method. The following government business enterprise is reflected in the consolidated financial statements:

- Enova Power Corporation (prior to September 1, 2022 – see note 5)

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (a) Basis of consolidation (continued):

#### (iii) Accounting for region and school board transactions:

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the School Boards, and The Region of Waterloo are not reflected in these consolidated financial statements. Overlevies (underlevies) are reported on the consolidated financial statement of financial position as “other liabilities” “other assets”.

#### (iv) Trust funds:

Trust funds and their related operations administered by the Township are not consolidated, but are reported separately on the trust funds statement of financial operations and financial position.

### (b) Basis of accounting:

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures 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.

### (c) Government transfers:

Government transfers received relate to social services, child care, housing and health programs, transportation and environmental services. Government transfers paid relate to social services programs. Transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

### (d) Deferred revenue - other:

Deferred revenues represent licenses, permits and other fees which have been collected, but for which the related services or inspections have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

### (e) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

### (f) Cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

### (g) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (h) Investments:

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost.

The Township's financial instruments include cash and short-term investments, taxes receivable, accounts receivable, investments, accounts payable and accrued liabilities, deferred revenue, long-term liabilities, and capital lease obligation. With the exception of derivative and equity investments, the carrying value approximates fair value due to the short-term nature of these financial assets and liabilities.

Unrealized changes in fair value of derivative and equity investments are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

Financial instruments that are subsequently measured at fair value are classified based on the observability of inputs as follows:

Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;

Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

Principal protected notes within investments are measured as level 1 financial instruments.

### (i) Long-term debt:

Long-term debt is recorded net of related sinking fund balances.

### (j) Employee future benefits:

The costs of multi-employer defined contribution pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

(k) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

(l) Tangible capital assets:

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

Asset	Useful Life - Years
Land improvements	5 - 50
Buildings and building improvements	25 - 50
Vehicles	5 - 30
Machinery and equipment	5 - 30
Water and wastewater infrastructure	15 - 100
Roads infrastructure - Base	50
- Surface	15



# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (l) Tangible capital assets (continued):

No amortization will be charged in the year of acquisition. In the year of disposal, the balance of amortization is removed. Assets under construction (capital work in progress) are not amortized until the asset is available for productive use or placed in service.

#### (i) Contributions of tangible capital assets:

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

#### (ii) Natural resources:

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

#### (iii) Works of art and cultural and historic assets:

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

#### (iv) Interest capitalization:

The Township does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

#### (v) Leased tangible capital assets:

Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

### (m) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities and the historical cost of useful lives of tangible capital assets.

Actual results could differ from these estimates.

### (n) Adoption of new accounting standards:

#### (i) PS - 3450 Financial Instruments and Related Standards:

On January 1, 2023, the Township adopted PS 3450 Financial Instruments ("PS 3450"), PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation and PS 3041 Portfolio Investments. The standards were adopted prospectively from the date of adoption. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Under PS 3450, all financial instruments, including derivatives, are included on the Statement of Financial Position and are measured amortized cost.

In accordance with the provisions of this new standard, as at January 1, 2023, the Township assessed that no adjustments needed to be recorded to comply with the standard.

### (ii) PS - 3280 Asset Retirement Obligations :

On January 1, 2023, the Township also adopted Public Accounting Standard PS 3280 Asset Retirement Obligations ("PS 3280"). The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings.

The new accounting standard was adopted on a prospective basis.

In accordance with the provisions of this new standard, as at January 1, 2023, the Township assessed that there are no current obligations under the standard.

## 2. Operations of School Boards and the Region of Waterloo:

Further to note 1(a) (iii), the taxation, other revenues, expenditures and overlevies for the School Boards and The Region of Waterloo are comprised of the following:

	School Boards	Region
Taxation and user charges	\$ 13,160,758	\$ 33,529,967
Requisitions paid	(13,160,758)	(33,529,967)
(Under)/overlevies, end of year	\$ -	\$ -

## 3. Investments:

The total of investments of \$9,805,713 (2022 - \$9,563,443) reported on the consolidated statement of financial position at cost, have a fair value of \$9,742,231 (2022 - \$9,425,066) at the end of the year.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 4. Deferred revenue - obligatory reserve funds:

A requirement of the public sector accounting principles is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used. The ending balance for development charges includes \$6,341 of development charges receivable for which collection has been deferred in accordance with Section 26.1 of the Development Charges Act, 1997.

The balances in the obligatory reserve funds of the Township are summarized below:

	2023	2022
Building administration	\$ 877,975	\$ 1,278,735
Development charges	4,912,928	5,801,794
Canada Community – Building Fund	17,398	387,618
Park fund	(45,033)	(113,044)
	<b>\$ 5,763,268</b>	<b>\$ 7,355,103</b>

Continuity of deferred revenue is as follows:

	2023	2022
Balance, beginning of year:		
Building administration	\$ 1,278,735	\$ 1,656,226
Development charges	5,801,794	6,387,297
Canada Community – Building Fund	387,618	981,947
Park fund	(113,044)	(335,861)
	<b>7,355,103</b>	<b>8,689,609</b>
Developer contributions received	1,682,321	1,609,508
Capital grants received	827,550	793,069
Other	219,154	275,000
Interest earned	248,044	191,537
Total revenue	<b>2,977,069</b>	<b>2,869,114</b>
Contributions used	<b>(4,568,904)</b>	<b>(4,203,620)</b>
Balance, end of year	<b>\$ 5,763,268</b>	<b>\$ 7,355,103</b>

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 5. Government business enterprises:

On January 12, 2022, a Merger Participation Agreement ("MPA") was signed between: the Corporation of the City of Kitchener ("Kitchener"); the Corporation of the Township of Wilmot ("Wilmot"); the Corporation of the City of Waterloo ("Waterloo"); the Corporation of the Township of Woolwich ("Woolwich"); the Corporation of the Township of Wellesley ("Wellesley"); Kitchener-Wilmot Hydro Inc., ("KWHI"); Kitchener Energy Services Inc. ("KESI"); Waterloo North Hydro Inc. ("WNHI"); Waterloo North Hydro Holding Corporation ("WNHHC"); and Alliance Metering Solutions Inc. ("AMS"). WNHHC is the parent company of WNHI and AMS.

The MPA provided the terms and conditions under which KPC and WNHHC would amalgamate (the "MergeCo Amalgamation"), followed immediately by the amalgamation of the KWHI and WNHI ("LDC Amalgamation"). The LDC Amalgamation was subject to the approval of the Ontario Energy Board ("OEB") based on a Mergers, Acquisitions, Amalgamations and Divestitures Application ("MAADs Application") process. The MAADs Application included a request for OEB approval for the continuation of regulated rates and charges of the predecessor LDCs of the Corporation. On June 28, 2022, the OEB issued a Decision and Order approving the LDC Amalgamation.

The MergeCo Amalgamation occurred on August 31, 2022 (the "closing date") and the parent Corporation continues as Enova Energy Corporation, a corporation amalgamated under the laws of Ontario. On September 1, 2022, immediately following the MergeCo Amalgamation, the KWHI and WNHI legally amalgamated and continues as Enova Energy Corporation, a corporation amalgamated under the laws of Ontario.

Until August 31, 2022, the Township held 20.2% of the common shares of Waterloo North Hydro Holding Corporation and a \$3,355,689 in long-term notes payable by subsidiaries and investees of Waterloo North Hydro Inc.

Following the merger, the Township holds 8.5% of the common shares of Enova Energy Corp. and \$3,355,689 in long-term notes payable of Enova Energy Corp.

The investment in Enova Energy Corporation and affiliates is comprised of the following:

	2023	2022
Enova Energy Corporation debt	\$ 3,355,689	\$ 3,355,689
Enova Energy Corporation common shares	52,440,681	52,440,681
Balance, end of year	\$ 55,796,370	\$ 55,796,370

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 6. Net long-term liabilities:

- (a) The balance of long-term liabilities reported on the Consolidated Statement of Financial Position consists of the following:

	2023	2022
Ontario Strategic Infrastructure Financing Authority Water drainage \$685,000 20-year loan (OSIFA04-02) issued December 2004 with an annual interest rate of 2.7891% - interest and principal repayable in semi- annual installments	\$ 43,924	\$ 86,658
Township, through the Region of Waterloo, issued a \$3,720,000 25-year capital program debenture (ID09-61) December 1, 2009 with an annual interest rate of 4.88% - interest repayable in semi-annual installments and Principal repayable annually	2,179,843	2,327,060
Township, through the Region of Waterloo, issued a \$1,190,000 10-year capital program debenture (CDS23-10) October 17, 2023, with the option to renew for another 10-years with a varying annual interest rate of 4.75% to 5.60% - interest repayable in semi-annual installments and principal repayable annually	1,190,000	0
<b>Net long-term liabilities, end of year</b>	<b>\$ 3,413,767</b>	<b>\$ 2,413,718</b>

- (b) The long-term liabilities in (a) issued in the name of the Township have been approved by By-Law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment prescribed by the Ministry of Municipal Affairs and Housing.
- (c) Interest paid during the year on long-term liabilities amounted to \$115,667.00 (2022 - \$125,006). Principal paid during the year on long-term liabilities amounted to \$189,950 (2022 - \$224,848).

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 6. Net long-term liabilities (continued):

- (a) The total Township principal and interest repayments in each of the next five years and thereafter are due as follows:

	Principal	Interest
2024	\$ 240,326	\$ 167,117
2025	200,936	156,400
2026	210,839	146,489
2027	221,127	136,171
2028	231,819	125,393
Thereafter	2,308,720	418,942
	<u>\$ 3,413,767</u>	<u>\$ 1,150,512</u>

## 7. Post employment benefits:

The Township provides certain benefits, including post-employment benefits of extended health and dental benefits and sick leave benefits, to its employees. The post-employment benefit at December 31, 2023, includes the following components:

	2023	2022
Extended health and dental benefits	\$ 749,128	\$ 734,475
Sick leave	233,022	260,378
	982,150	994,853
Unamortized actuarial gains	182,772	151,043
	<u>\$ 1,164,922</u>	<u>\$ 1,145,896</u>

Actuarial valuations for accounting purposes are performed using the projected benefit method, pro-rated on services. The most recent actuarial report was prepared as at December 31, 2023.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, medical inflation rates, wage increases, employee turnover and mortality rates. The assumptions used reflect management's best estimates. The post-employment benefit liability was determined using a discount rate of 4.20% (2022 – 4.50%). The sick leave liability was determined using a discount rate of 3.90% (2022 – 2.00%). For extended health care costs, a 5.60% annual rate of increase, decreasing by 0.25% annually to an ultimate rate of 3.57% was assumed. For dental costs, a 5.00% annual rate of increase increasing by 0.40% annually to an ultimate rate of 3.57% was assumed.

The liability for sick leave benefits includes a provision for non-vested benefits. Under the sick leave benefit plan, unused sick leave can accumulate but employees leaving the Township's employment are not entitled to a cash payment.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 8. Tangible capital assets:

	2023							
	Land	Landfill and Land Improvements	Building and Building Improvements	Vehicles, Machinery and Equipment	Water and Wastewater Infrastructure	Roads Infrastructure	Assets Under Construction	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>								
Balance, beginning of year	17,962,331	7,879,430	42,003,472	16,559,579	82,918,443	114,271,750	27,693,889	309,288,894
Additions	–	422,109	34,085	2,211,517	–	–	11,312,054	13,979,765
Disposals	–	(48,894)	(21,000)	(230,025)	(137,275)	(223,305)	–	(660,499)
<b>Balance, end of year</b>	<b>17,962,331</b>	<b>8,252,645</b>	<b>42,016,557</b>	<b>18,541,071</b>	<b>82,781,168</b>	<b>114,048,445</b>	<b>39,005,943</b>	<b>322,608,160</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	–	3,925,532	15,269,136	8,178,051	21,020,991	53,603,108	–	101,996,818
Disposals	–	311,909	1,115,390	1,087,483	1,398,043	3,243,411	–	7,156,236
Amortization expense	–	(36,680)	(6,300)	(190,020)	(137,275)	(223,305)	–	(593,580)
<b>Balance, end of year</b>	<b>–</b>	<b>4,200,761</b>	<b>16,378,226</b>	<b>9,075,514</b>	<b>22,281,759</b>	<b>56,623,214</b>	<b>–</b>	<b>108,559,474</b>
<b>Net book value, end of year</b>	<b>17,962,331</b>	<b>4,501,884</b>	<b>25,638,331</b>	<b>9,465,557</b>	<b>60,499,409</b>	<b>57,425,231</b>	<b>39,005,943</b>	<b>214,048,686</b>

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 8. Tangible capital assets (continued):

	2022							
	Land	Landfill and Land Improvements	Building and Building Improvements	Vehicles, Machinery and Equipment	Water and Wastewater Infrastructure	Roads Infrastructure	Assets Under Construction	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>								
Balance, beginning of year	17,962,331	7,556,470	42,003,472	15,683,911	82,006,810	112,694,519	16,075,487	293,983,000
Additions	–	330,413	–	915,919	981,473	1,588,348	11,618,402	15,434,555
Disposals	–	(7,453)	–	(40,251)	(69,840)	(11,117)	–	(128,661)
<b>Balance, end of year</b>	<b>17,962,331</b>	<b>7,879,430</b>	<b>42,003,472</b>	<b>16,559,579</b>	<b>82,918,443</b>	<b>114,271,750</b>	<b>27,693,889</b>	<b>309,288,894</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	–	3,619,413	14,153,746	7,182,517	19,666,670	50,415,853	–	95,038,199
Disposals	–	(2,981)	–	(40,251)	(35,759)	(11,118)	–	(90,109)
Amortization expense	–	309,100	1,115,390	1,035,785	1,390,080	3,198,373	–	7,048,728
<b>Balance, end of year</b>	<b>–</b>	<b>3,925,532</b>	<b>15,269,136</b>	<b>8,178,051</b>	<b>21,020,991</b>	<b>53,603,108</b>	<b>–</b>	<b>101,996,818</b>
<b>Net book value, end of year</b>	<b>17,962,331</b>	<b>3,953,898</b>	<b>26,734,336</b>	<b>8,381,528</b>	<b>61,897,452</b>	<b>60,668,642</b>	<b>27,693,889</b>	<b>207,292,076</b>



# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 8. Tangible capital assets (continued):

a) Assets under construction:

Assets under construction having a value of \$39,005,943 (2022 - \$27,693,887) have not been amortized. Amortization of these assets will commence when the asset is put into service.

b) Contributed tangible capital assets:

Contributed capital assets during the year were \$nil (2022 - \$nil).

c) Works of art and historical treasures:

The Township of Woolwich manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at Township sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

d) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was \$nil (2022 - \$nil).

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# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 9. Accumulated surplus:

	2023	2022
Surplus:		
Invested in tangible capital assets	\$ 214,048,686	\$ 207,292,076
General (surplus)/deficit	(952,992)	(2,868,630)
Unfunded:		
Employee benefits -sick leave	(1,164,922)	(1,145,896)
Debenture - long-term	(3,413,767)	(2,413,718)
Equity in Government Business Enterprise	55,796,370	55,796,370
<b>Total surplus</b>	<b>264,313,375</b>	<b>256,660,202</b>
Reserves set aside by Council:		
Operating budget contingency	588,912	553,127
Working capital	1,927,806	1,927,806
Insurance	152,992	90,479
Capital budget contingency	194,411	215,782
Ontario Municipal Board legal	162,244	133,693
Special circumstance funding	310,486	536,461
Winter stabilization	20,428	20,428
<b>Total reserves</b>	<b>3,355,279</b>	<b>3,477,776</b>
Reserve funds set aside for specific purposes by Council:		
Equipment replacement	842,403	1,052,351
Infrastructure investment	1,372,120	1,210,701
Recreation fitness centre	24,982	24,055
Recreation Facilities	95,812	-
Water	1,551,923	2,909,624
Sewer	998,237	539,007
Property building	198,136	309,879
Parking lot	15,114	14,553
Development administration	78,004	190,631
Transient Accommodation Tax	767,038	455,292
Walter Bean Trail Fund	312,985	302,427
Greening/Climate Action	300,562	279,065
<b>Total reserve funds</b>	<b>6,557,315</b>	<b>7,287,585</b>
<b>Accumulated surplus</b>	<b>\$ 274,225,969</b>	<b>\$ 267,425,563</b>

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 10. Public liability insurance:

The Township is self insured for public liability claims up to \$10,000 (2022 - \$10,000) for any individual claim and \$10,000 (2022 - \$10,000) for any number of claims arising out of a single occurrence. Outside coverage is in place for claims in excess of these limits.

The Township has made provision for a reserve for self insurance which, as at December 31, 2023, amounted to \$152,992 (2022 - \$90,479) and is reported on the consolidated statement of financial position. The provision for the year amounted to \$362,426 (2022 - \$345,550). During the year, claims amounting to \$58,540 (2022 - \$121,523) were settled and insurance premiums of \$333,731 (2022 - \$296,106) were paid. Both amounts are reported as an expenditure on the consolidated statement of operations and have been funded from the reserve.

## 11. Pension agreements:

The Township makes contributions to OMERS which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees, based on the length of service and rates of pay. Contributions to OMERS in 2023 were \$718,381 (2022 - \$594,070).

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 - \$6.7 billion actuarial deficit), based on actuarial liabilities of \$136.2 billion (2022 - \$130.3 billion) and actuarial net assets of \$132 billion (2022 - \$123.6 billion). Ongoing adequacy of the current contribution rate will need to be monitored as the fluctuations in the financial markets may lead to increased future funding requirements.

## 12. Cemetery trust funds:

Cemetery trust funds administered by the Township amounting to \$454,434 (2022 - \$428,154) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

## 13. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2023 operating and capital budgets approved by Council. Amortization was not contemplated on development of the budget and, as such, has not been included.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

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## 14. Segmented information:

Segmented information has been identified based on lines of service provided by the Township. Township services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(i) Protection:

Protection is comprised of the Fire and By-law Enforcement departments. The Fire department is responsible to provide fire suppression services, fire prevention programs; training and development related to prevention; and detection or extinguishment of fires. The mandate of the By-law Enforcement department is to enforce the By-laws passed by the Council of the Township of Woolwich.

(ii) Public Works - Transportation:

The Public Works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, bridges and culverts, sidewalks, the maintenance of parks and open space, and street lighting.

(iii) Public Works - Environment:

The Township is responsible for environmental programs and the operation of Water and Wastewater Systems, specifically the distribution and collection systems; and storm collection systems.

(iv) Recreation and Cultural Services:

The Recreation and Facilities department is responsible for the planning, development, delivery and maintenance of all Township recreation programs, services and facilities.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue. Government grants have been allocated to the segment based upon the purpose for which the grant was made.

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 14. Segmented information (continued):

	2023					Total
	Protection	Public Works – Transportation	Public Works – Environmental	Recreation and Cultural Services	Other and Unallocated	
	\$	\$	\$	\$	\$	
<b>Revenues:</b>						
Taxation	2,695,901	5,784,770	-	3,064,593	3,659,861	15,205,125
User fees and charges	264,609	32,395	4,896,514	2,502,809	2,003,939	9,700,266
Government grants	-	1,292,195	34,169	1,298,105	507,985	3,132,454
Municipal revenue	36,270	5,795	-	-	-	42,065
Permits, late payment, other	45,270	-	-	1,998	1,197,446	1,244,714
Interest, donations, sundry	207,700	1,438,886	317,167	481,502	1,361,831	3,807,086
Obligatory reserve fund recognized	574,469	908,173	1,880,861	710,357	495,044	4,568,904
Equity from Enova Power Corporation	-	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	6,189	6,189
Contributed assets	-	-	-	-	-	-
<b>Total revenues</b>	<b>3,824,219</b>	<b>9,462,214</b>	<b>7,128,711</b>	<b>8,059,364</b>	<b>9,232,295</b>	<b>37,706,803</b>
<b>Expenses:</b>						
Salaries, wages and employee benefits	2,487,005	1,614,363	1,092,003	3,199,382	3,566,454	11,959,207
Materials	788,137	2,130,231	503,355	2,285,157	1,678,685	7,385,565
Contracted services	208,602	2,039,596	686,439	582,748	666,048	4,183,433
Rents and financial expenses	-	14,164	-	1,848	25,273	41,285
External transfers	-	-	-	-	65,006	65,006
Debt services	-	-	2,107	113,561	-	115,668
Amortization	630,617	3,638,478	1,408,055	1,231,060	248,027	7,156,237
Inter-functional adjustments/Program allocation	320,695	(698,228)	1,565,426	486,886	(1,674,779)	-
<b>Total expenses</b>	<b>4,435,056</b>	<b>8,738,604</b>	<b>5,257,385</b>	<b>7,900,642</b>	<b>4,574,714</b>	<b>30,906,401</b>
<b>Annual surplus (deficit)</b>	<b>(610,837)</b>	<b>723,610</b>	<b>1,871,326</b>	<b>158,722</b>	<b>4,657,581</b>	<b>6,800,402</b>

# THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

## 14. Segmented information (continued):

	2022					Total
	Protection	Public Works – Transportation	Public Works – Environmental	Recreation and Cultural Services	Other and Unallocated	
	\$	\$	\$	\$	\$	\$
<b>Revenues:</b>						
Taxation	2,442,621	5,322,897	-	2,873,079	3,148,573	13,787,170
User fees and charges	241,685	87,551	3,691,192	1,999,847	1,621,660	7,641,935
Government grants	-	2,015,703	3,589	761,323	669,310	3,449,925
Municipal revenue	36,270	489,764	-	2,000	-	528,034
Permits, late payment, other	36,659	-	-	94	1,282,330	1,319,083
Interest, donations, sundry	(43,301)	325,656	76,349	33,825	217,614	610,143
Obligatory reserve fund recognized	57,650	2,285,679	1,058,054	333,791	468,446	4,203,620
Equity from Waterloo North Hydro	-	-	-	-	2,601,666	2,601,666
Gain on amalgamation of Waterloo North Hydro	-	-	-	-	28,604,234	28,604,234
Gain on disposal of assets	18,408	52,958	-	2,542	-	73,908
Contributed assets	-	-	-	-	-	-
<b>Total revenues</b>	<b>2,789,992</b>	<b>10,580,208</b>	<b>4,829,184</b>	<b>6,006,501</b>	<b>38,613,833</b>	<b>62,819,718</b>
<b>Expenses:</b>						
Salaries, wages and employee benefits	2,421,624	1,373,302	932,713	2,658,321	3,209,028	10,594,988
Materials	719,159	1,711,142	414,981	2,028,176	1,583,714	6,457,172
Contracted services	204,557	2,178,283	838,140	555,224	437,038	4,213,242
Rents and financial expenses	-	14,317	-	1,336	11,570	27,223
External transfers	-	-	-	-	85,219	85,219
Debt services	-	1,330	3,266	120,410	-	125,006
Amortization	628,725	3,522,634	1,400,091	1,228,122	269,157	7,048,729
Inter-functional adjustments/Program allocation	324,027	(394,975)	1,268,694	438,446	(1,636,192)	-
<b>Total expenses</b>	<b>4,298,092</b>	<b>8,406,033</b>	<b>4,857,885</b>	<b>7,030,035</b>	<b>3,959,534</b>	<b>28,551,579</b>
<b>Annual surplus (deficit)</b>	<b>(1,508,100)</b>	<b>2,174,175</b>	<b>(28,701)</b>	<b>(1,023,534)</b>	<b>34,654,299</b>	<b>34,268,139</b>

# CEMETERY TRUST FUNDS OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
<b>Assets</b>		
Cash	\$ 618,034	\$ 587,208
Accrued interest receivable	2,865	2,293
Accounts receivable	26,281	-
	647,180	589,501
<b>Liabilities</b>		
Due to the Township of Woolwich	192,745	161,347
<b>Net assets</b>	<b>\$ 454,435</b>	<b>\$ 428,154</b>

See accompanying notes to financial statements.

# CEMETERY TRUST FUNDS OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Revenues:		
Sale of plots	\$ 26,281	\$ 17,790
Interest earned	31,398	13,904
	<u>57,679</u>	<u>31,694</u>
Expenditures:		
Cemetery care	31,398	13,904
Net revenue	<u>26,281</u>	<u>17,790</u>
Net assets, beginning of year	428,154	410,364
Net assets, end of year	<u>\$ 454,435</u>	<u>\$ 428,154</u>

See accompanying notes to financial statements.



# CEMETERY TRUST FUNDS OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

## Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Net revenues	\$ 26,281	\$ 17,790
Sources (uses) of cash:		
Accrued interest receivable	(572)	(1,952)
Accounts Receivable	(26,281)	-
Due to the Township of Woolwich	31,398	1,7002
Increase in cash	30,826	17,540
Cash, beginning of year	587,208	569,668
Cash, end of year	\$ 618,034	\$ 587,208

See accompanying notes to financial statements.

# CEMETERY TRUST FUNDS OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH

Notes to Financial Statements

Year ended December 31, 2023

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## 1. Accounting policy:

Basis of accounting:

Revenue and expenditures are reported on the accrual basis of accounting which recognizes expenditures as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

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## F15-2024 Attachment 2

### THE TOWNSHIP OF WOOLWICH

#### TAX SUPPORTED SURPLUS RECONCILED TO ANNUAL SURPLUS AS REPORTED ON THE 2023 CONSOLIDATED FINANCIAL STATEMENTS

Tax supported surplus, end of year	\$	440,119	
Tax supported surplus, beginning of year	\$	1,891	
Net change		438,228	
Ward 1, Special charges and BIAs		676,025	1
<hr/>			
Net annual activity		1,114,252	
<hr/>			
Items accounted for differently on audited financial statements			
Increase in unfinanced capital expenditures in the capital fund		801,385	
Debt payments and EFB payments		(1,019,076)	2
Net reserve transfers		(852,767)	3
Impact of TCA accounting		6,756,610	4
<hr/>			
Annual surplus per the consolidated financial statements	\$	6,800,405	

1 The net results of Ward 1, Special charges and BIAs are included in the consolidated financial statements, whereas these are not included in the Tax supported surplus.

2 In the consolidated financial statements these payments are recorded as reductions of liabilities whereas in the Tax supported surplus, these payments are recorded as expenditures.

3 Net reserve transfers are recorded as revenues/expenses in the Tax supported surplus whereas in the consolidated financial statements these are presented as allocations of consolidated surplus.

4 Acquisitions and contributions of tangible capital assets are recorded as assets and amortization expense is recorded in the consolidated financial statements, whereas acquisitions are recorded as expenditures are recorded in the capital fund and amortization and gain/loss on disposal is not recorded in the Tax supported surplus.



# THE CORPORATION OF THE TOWNSHIP WOOLWICH

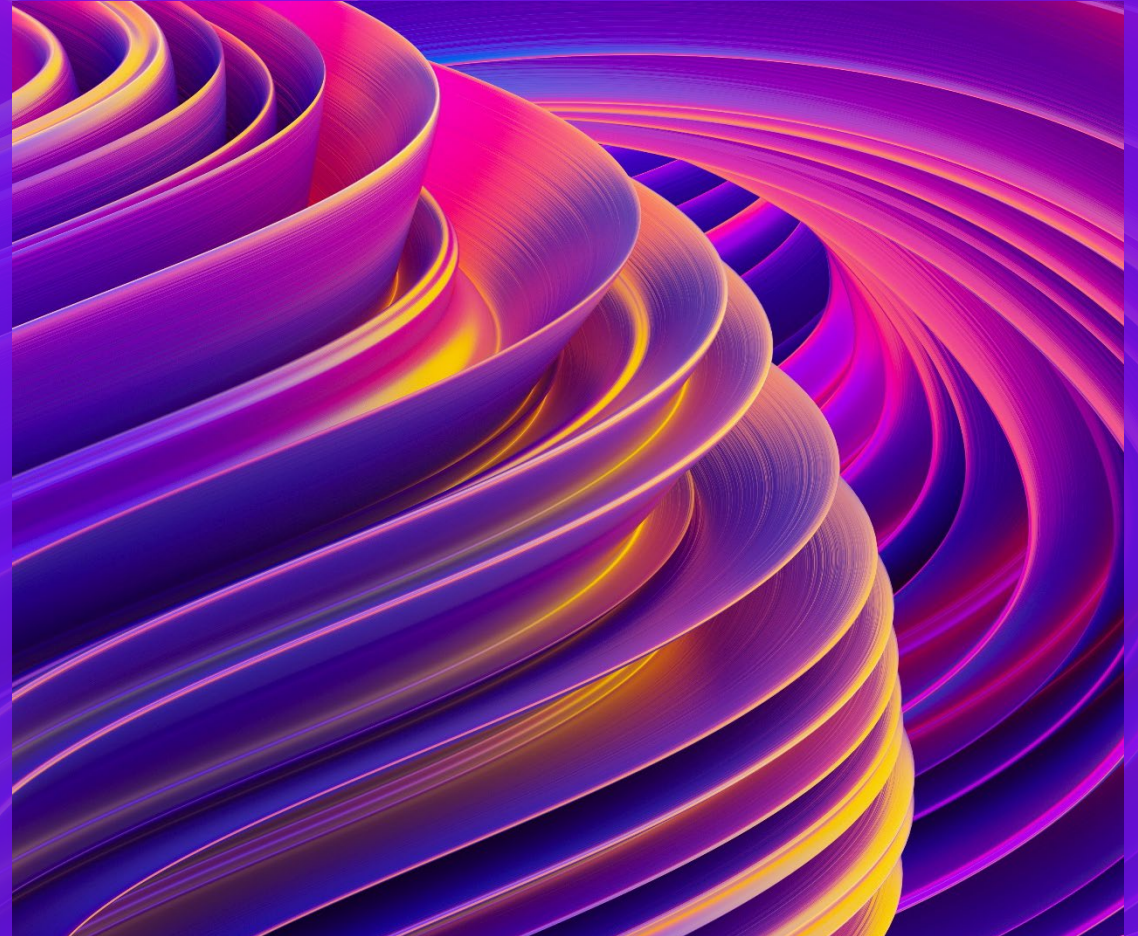
**Audit Findings Report  
for the year ended December 31, 2023**

*KPMG LLP*

Licensed Public Accountants

Prepared as of November 11, 2024 for presentation to Council on  
November 18, 2024

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

Key contacts in connection with this engagement



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Lead Audit Engagement Partner

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## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

<b>4</b>	<b>Highlights</b>	<b>6</b>	<b>Status</b>	<b>7</b>	<b>Risks and results</b>
<b>14</b>	<b>Misstatements</b>	<b>16</b>	<b>Control deficiencies</b>	<b>18</b>	<b>Policies and practices</b>
<b>19</b>	<b>Specific topics</b>	<b>20</b>	<b>Independence</b>	<b>22</b>	<b>Appendices</b>

The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Audit highlights



No matters to report



Matters to report – see link for details

## Status

We have completed the audit of the financial statements for The Corporation of the Township of Woolwich (the Municipality) with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report. Page 6

## Risks and results

**Materiality \$1,000,000**

- Risk of management override of controls
- Presumed risk of fraudulent revenue recognition
- Other risks of material misstatement
- Going concern matters

## Policies and practices & Specific topics

- Significant unusual transactions
- Accounting policies and practices
- Other financial reporting matters

## Uncorrected misstatements

**Uncorrected misstatements**

<b>Total Revenue (in \$'000s)</b>	
As currently presented	\$37,707
Uncorrected misstatements	\$(144)
As a % of the balance	(0.4)%
<b>Total Assets (in \$'000s)</b>	
As currently presented	\$302,788
Uncorrected misstatements	\$(144)
As a % of the balance	(0.0)%

## Corrected misstatements

**Corrected misstatements**

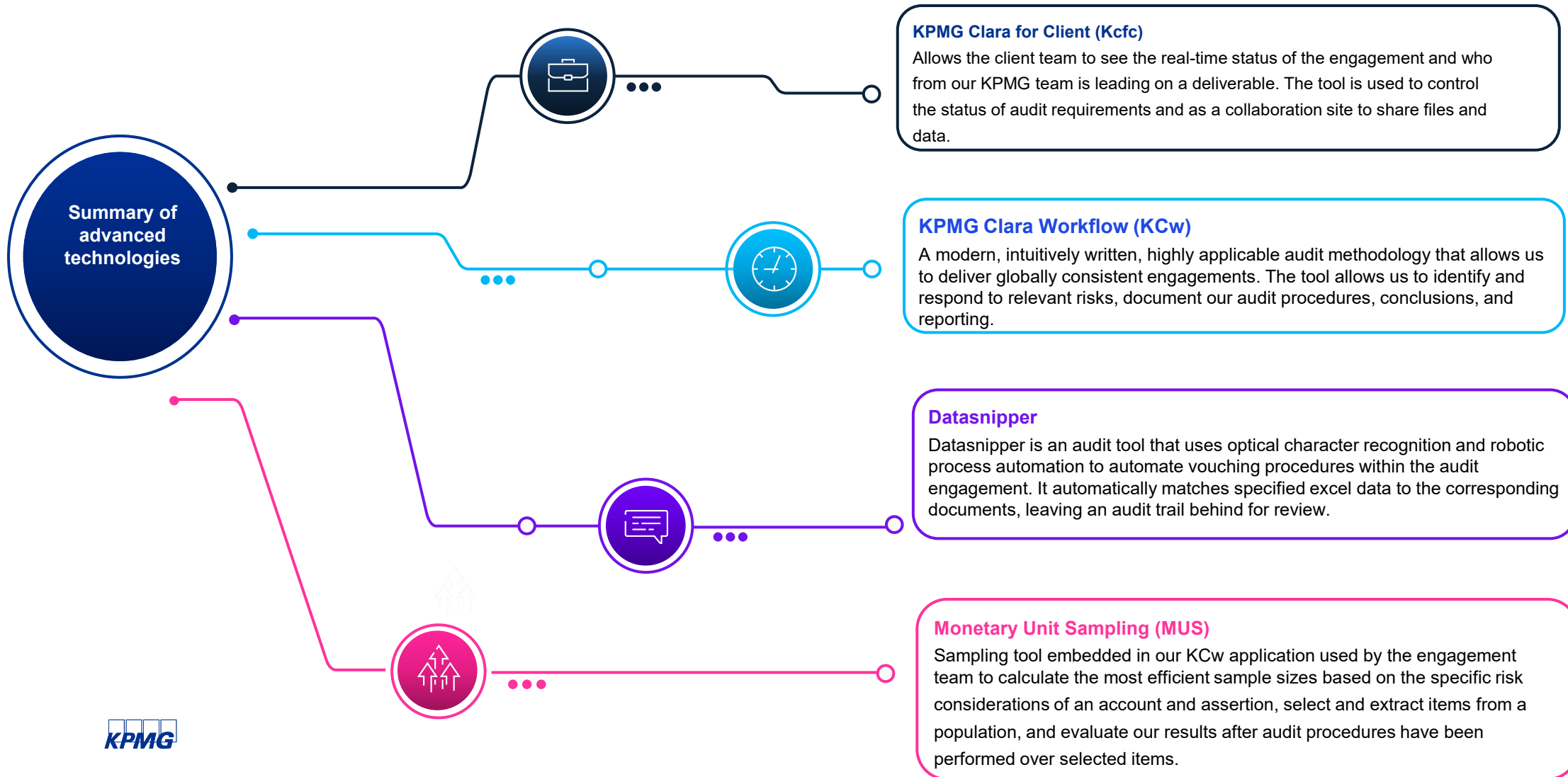
No misstatements identified that were subsequently corrected

## Control deficiencies

**Significant deficiencies**

# Technology highlights

We plan to utilize technology to enhance the quality and effectiveness of the audit.





# Status

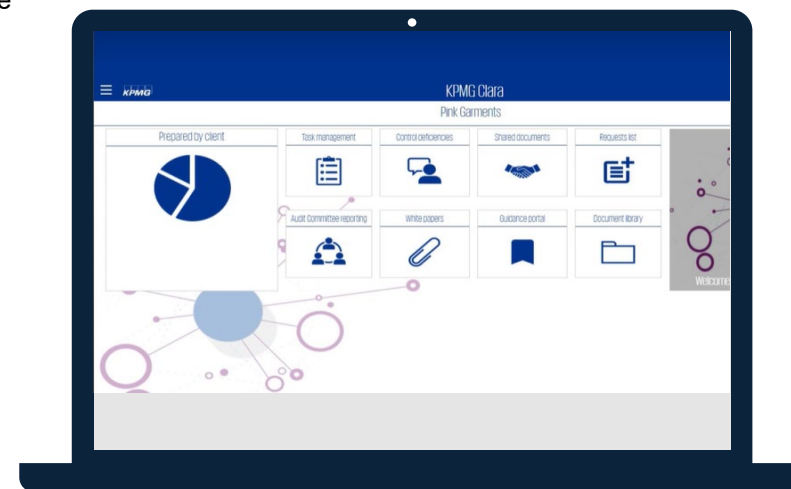
As of November 11, 2024 of preparation of Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing certain procedures, including follow up inquiries and documentation requests;
- Completing our discussions with Council relating to subsequent events;
- Obtaining evidence of Council's approval of the financial statements; and
- Receipt of the signed management representation letter

We will update Council on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in the draft financial statements.

## KPMG Clara for Clients (KCfc)



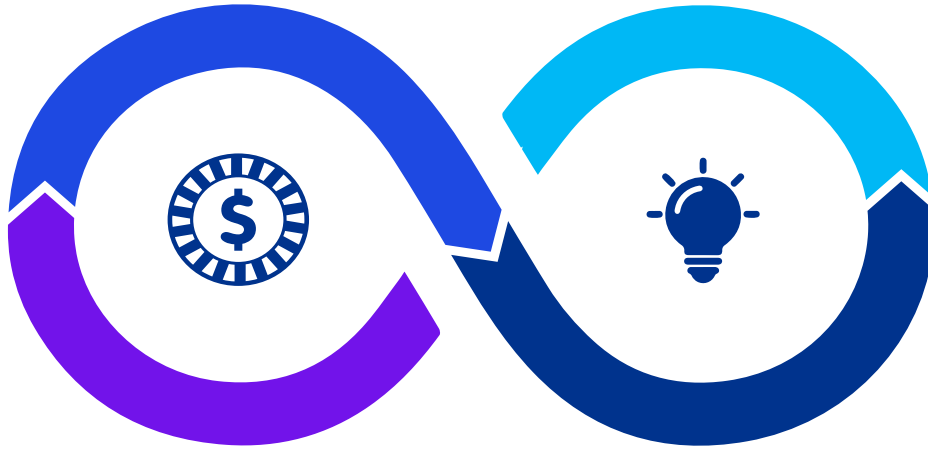
### Real-time collaboration and transparency

We leveraged **KCfc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCfc to coordinate requests from management.

[Learn more](#)

# Materiality



We **determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

## Plan and perform the audit

We **determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

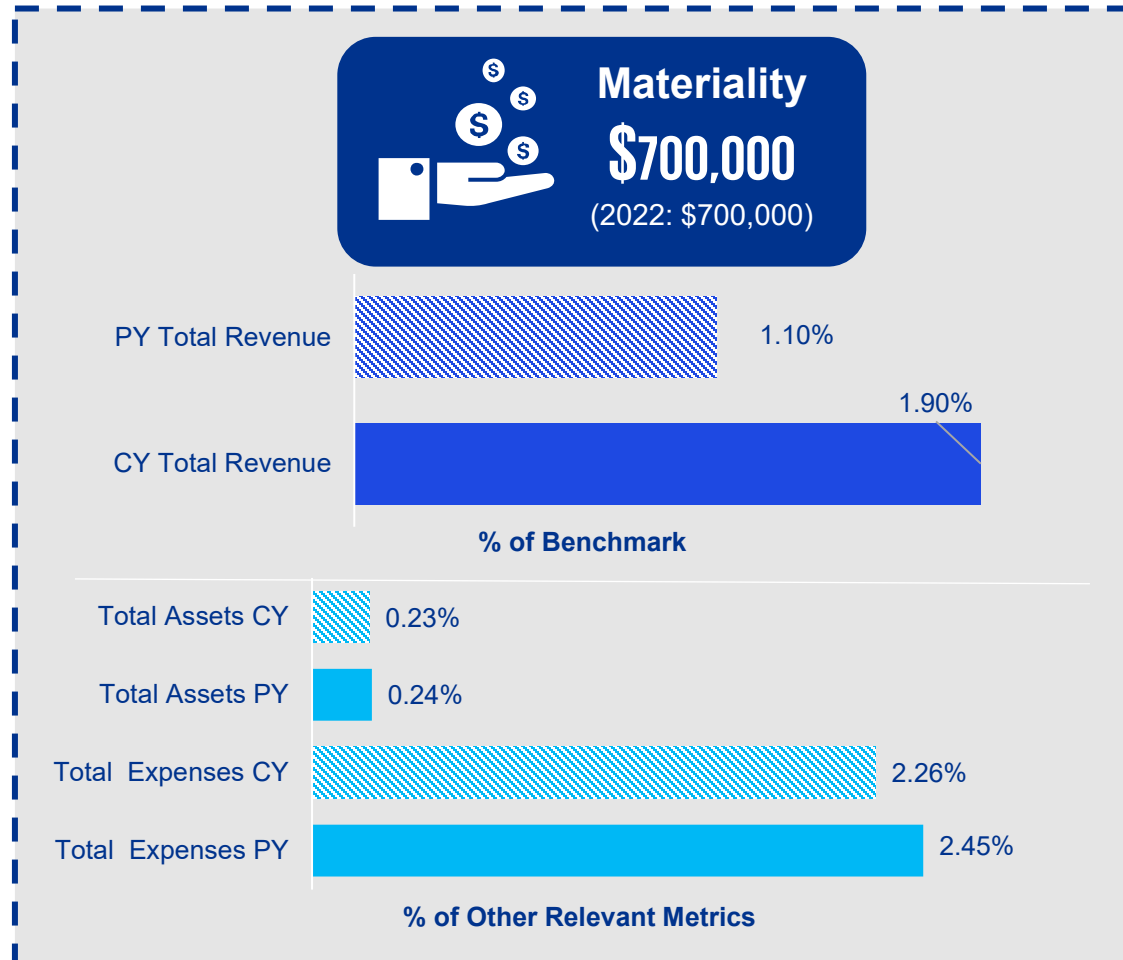
We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

## Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

# Materiality



**Total Revenue**

**\$37,707,000**

(2022: \$62,820,000)

**Total Assets**

**\$302,000,000**

(2022: \$293,000,000)

**Total Expenses**

**\$30,906,000**

(2022: \$28,552,000)

# Significant risks and results

We highlight our significant findings in respect of **significant risk**.



## Management Override of Controls

RISK OF  
FRAUD

### Significant risk

### Estimate?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

No

### Our response

- We tested the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries.
- Using our KPMG Clara Journal Entry Analysis Tool, we obtained 100% of the journal entries posted during the year.
- In responding to risks of fraud and management override of controls, we set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings. We focused on journal entries recorded and posted as part of the year-end closing process.
- No issues were noted in the performance of the above procedures.

### Significant qualitative aspects of the Organization's accounting practices

No significant qualitative aspects to note.

## Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)

# Other risks of material misstatement and results



Financial instruments and financial statement presentation, new accounting and presentation standard

## Risk

## Estimate?

Financial instruments and financial statement presentation - Risk of error over completeness, existence, accuracy and presentation of financial instruments.

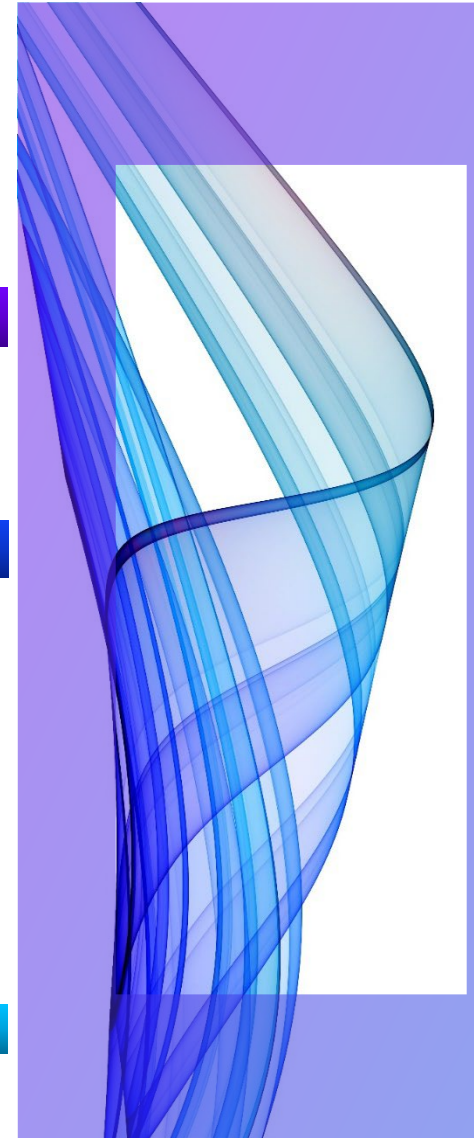
No

## Our response

- We gained an understanding of the Municipality's process for identifying financial instruments.
- We obtained and reviewed management's policy for financial instruments. All other financial instruments, including bonds, are recorded at cost or amortized cost.
- We confirmed investments with Custodians

## Significant qualitative aspects of the Municipality's accounting practices

No significant qualitative aspects to note.



# Other risks of material misstatement and results



## Obligatory reserve fund revenue and deferred revenue

### Risk

Obligatory reserve fund revenue and other deferred grant revenue. We are focusing on this area due to revenue recognized from development charge reserve fund is subject to judgment as capital projects must be growth related in nature. Additionally, we focus on other deferred revenue, including subdivider deposits.

### Estimate?

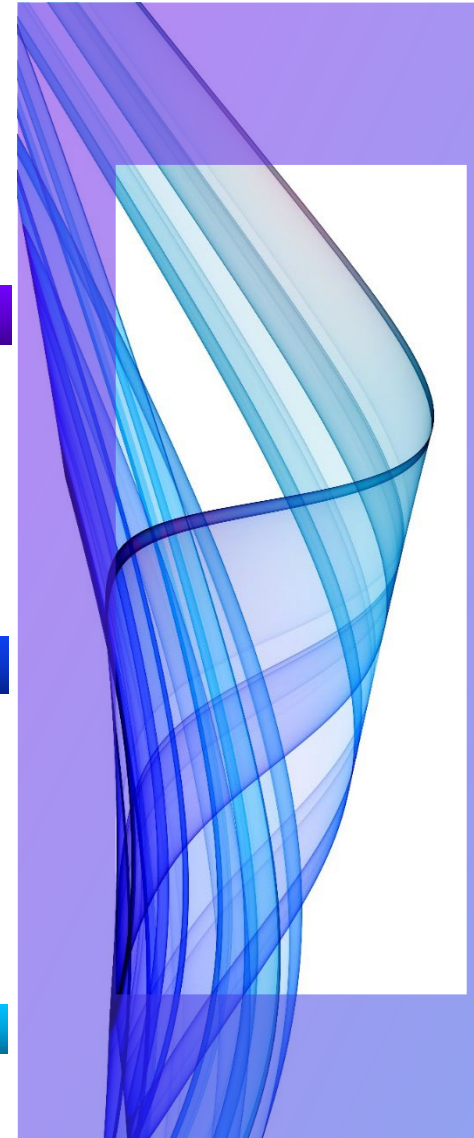
No

### Our response

- We have performed statistical sampling and reconciled to agreement, cash received and revenue reported for the fiscal year.
- We have performed statistical sampling over contributions received and contributions recognized in deferred revenue and obtained supporting documentation to ensure the contribution was received and the funds were used for expenditures that are growth related in nature.
- No issues noted.

### Significant qualitative aspects of the Municipality's accounting practices

No significant qualitative aspects to note.



# Other risks of material misstatement and results



## Tangible Capital Assets

Risk	Estimate?
<p>Tangible capital assets</p> <p>We are focusing on this area due to the significance of the account balances and the fact that there is a risk of error in inappropriately recognizing costs as either capital or operating.</p>	No

### Our response

- Discussion over capitalization policies and their application with management
- Performed statistical sampling to select tangible capital asset additions and retirements in the year.
- Tested expense accounts to ensure that items related to tangible capital assets were not inappropriately expensed in 2023
- Tested the reasonableness of amortization expense

### Significant qualitative aspects of the Municipality's accounting practices

No significant qualitative aspects to note.

We do note that the value in the Township's construction in progress has continued to increase over the past several year, mostly due to resource constraints preventing the Township from a timely close out and reconciliation of projects. We encourage the Township to focus on this activity to ensure that risks, both operation and reporting are not increased.

# Other risks of material misstatement and results



## Post-employment benefits

### Risk

### Estimate?

Post-employment benefits

No

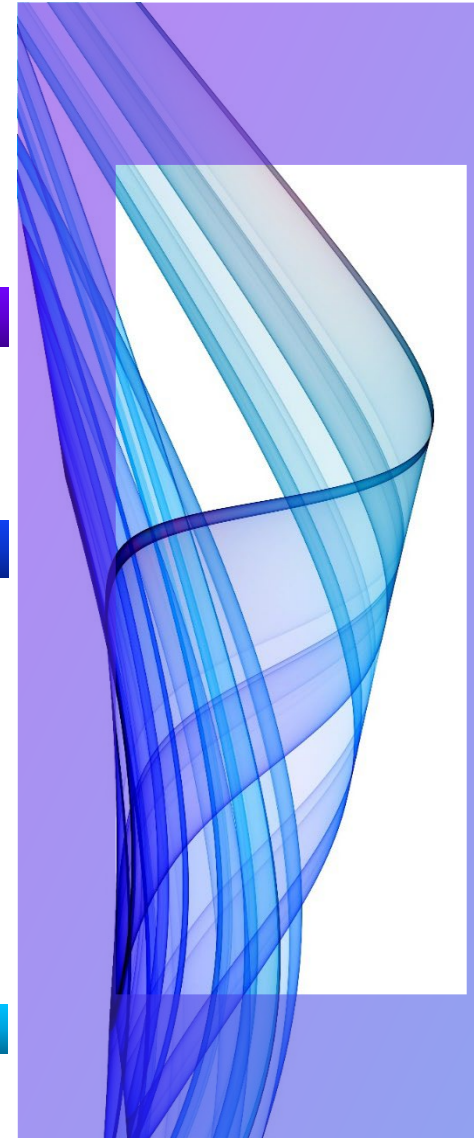
We are focusing on this area due to this being an estimate with significant judgment used by management and management's specialists. Additionally, there is complexity of the accounting guidance.

### Our response

- Communicated with management's actuarial specialists.
- Management's process for identification and making accounting estimates are consistent with prior year.
- Assessed the reasonableness of assumptions used, and tested the appropriateness of the underlying data, including employee populations.
- We used the work of the Telus Health (Actuarial Consultant) in our audit of the accounts and disclosures.
- No issues were noted in the performance of the above procedures.

### Significant qualitative aspects of the Municipality's accounting practices

No significant qualitative aspects to note.





# Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions.



## Impact of uncorrected misstatements – Not material to the financial statements

- The management representation letter includes the Summary of Uncorrected Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial
  - This includes the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole
- Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements—individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.
- We concur with management's representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor's report.

Below is a summary of the impact of the uncorrected misstatement:

Revenue	(in \$'000s)	Total assets	(in \$'000s)
As currently presented	\$37,707	As currently presented	\$302,788
Uncorrected misstatements	\$(144)	Uncorrected misstatements	\$(144)
As a % of the balance	(0.38)%	As a % of the balance	( - )%

# Individually significant uncorrected misstatements

## Uncorrected audit misstatements:

Description of individually significant misstatements	Income effect	Financial position		
	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Equity (Decrease) Increase
None to report		\$-	\$-	\$-
		\$-	\$-	\$-

# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

## Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

**No significant control deficiencies were identified throughout the audit.**

# Accounting policies and practices

## Initial selection



The following new accounting policies and practices were selected and applied during the period.

- PSAS 3280 Asset Retirement Obligations
- PS 1201 Financial Statement Presentation
- PS 3450 Financial Instruments
- PS 3401 Portfolio Investments
- PS 2601 Foreign Currency Translation

Changes to material accounting policies and practices and the impact on the financial statements are disclosed in Note 1 to the financial statements.

The new standards did not have a significant impact on the Municipality's financial statements.

## Revised



There were no changes to accounting policies and practices during the year, other than the above new accounting standards.

## Significant qualitative aspects



No significant qualitative aspects of accounting policies and practices

# Other financial reporting matters

We also highlight the following:



**Financial statement presentation - form, arrangement, and content**



No matters to report.



**Concerns regarding application of new accounting pronouncements**



Next year the Municipality will have to adopt PS 3400 Revenue, Public Sector (PS) guideline 8 – Purchased intangibles, and PS 3160 Public private partnerships.

Management will be assessing the impact of the above new accounting standards for 2024. Management and KPMG do not believe the impact of the new standards to be significant. See [Appendix: Accounting Standards](#) for proposed future accounting standards



**Significant qualitative aspects of financial statement presentation and disclosure**



No matters to report.

# Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud	No matters to report
Other information in documents containing the audited financial statements	No matters to report
Significant difficulties encountered during the audit	No matters to report
Difficult or contentious matters for which the auditor consulted	No matters to report
Management's consultation with other accountants	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Significant issues in connection with our appointment or retention	No matters to report
Other matters that are relevant matters of governance interest	No matters to report.

# Independence



The services are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level. Further details on the services and the assessment of the potential effects on our independence are included on the slides that follow.

We are not aware of any relationships or other matters between our firm and the Organization that, in our professional judgement, may reasonably be thought to bear on our independence.

Audit services	Fee	Fee structure
Audit of financial statements of for the year ended December 31, 2023, including trust funds	\$ 35,000	Fixed

## Matters that could impact our fee

The proposed fees outlined above are based on the assumptions described in the engagement letter. The critical assumptions, and factors that cause a change in our fees, include:

- Audit readiness, including delays in the receipt of requested working papers, audit samples, inquiries and financial statements information from the agreed upon timelines, and the books and records being properly closed at the start of our year-end audit work;
- The availability, participation and responsiveness of key Municipality team members during the audit;
- Significant changes to internal control over financial reporting;
- Significant changes in the nature or size of the operations of Municipality beyond those contemplated in our planning processes;
- Significant unusual and/or complex transactions;
- Changes in the timing of our work;
- Other significant issues (e.g. cyber security breaches, change in IT systems);
- Any accounting advice

# Appendices



Required communications



Management representation letter



Engagement letter



Audit quality



Proposed accounting standards



New auditing standards



Audit and assurance insights



ESG





# Appendix: Other required communications



## Engagement terms

A copy of the engagement letter is included in [Appendix: Engagement Letter](#)



## CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)

# Appendix: Management representation letter

# Appendix: Audit quality - How do we deliver audit quality?

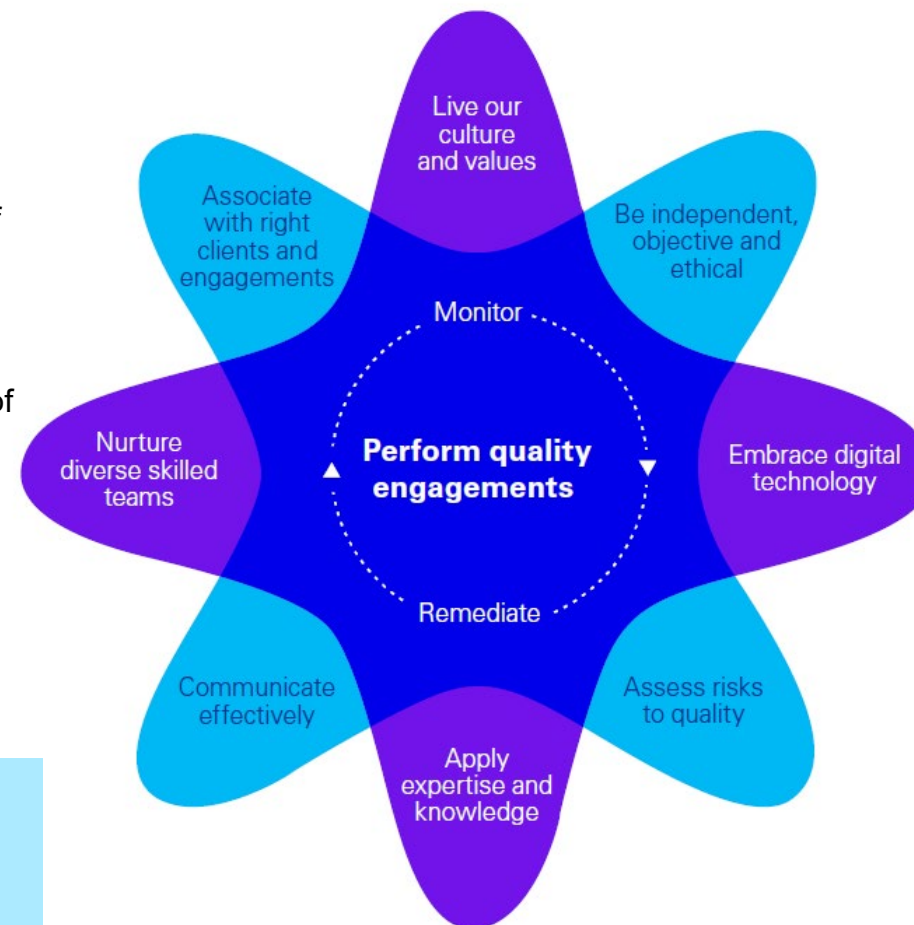
**Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.**

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

[▶ KPMG 2023 Audit Quality and Transparency Report](#)

**We define 'audit quality' as being the outcome when:**

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



**Doing the right thing. Always.**

# Appendix: Audit quality - Indicators (AQIs)

The objective of these measures is to provide the Audit Committee and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.

## Team composition ●

### Experience of the team

- Engagement Partner: Matt Betik 25+ years experience in the industry
- Manager: Pream Luckhoo 5 years of experience in the industry
- In-Charge: Maddie Birsbin 3+ years of experience in the industry

## Technology in the audit ●

### Implementation of Technology in the Audit

- We have expanded the number of technologies implemented in the audit including:
  - **KPMG Clara Workflow (“KWc”)** – new audit workflow to allow us to deliver globally consistent engagements
  - **KPMG Clara Advanced Capabilities** – Journal Entry Analysis – focuses audit effort on journal entries that are riskier in nature
  - **Datasnipper** – Excel based tool, which allows us to automatically match Excel data with underlying source documents and form data extraction from documents with the same layout
  - **Datashare** - Data extraction tool that enables easy and reliable data extraction to support our year-end audit work from clients using a compatible accounting system

## Timing of prepared by client (PBC) items ●

### Timeliness of PBC items

- We requested 50 PBCs, with various follow-up requests as a result of our findings.
- We had confirmed the availability of PBCs with management in advance of interim and year-end fieldwork.
- All PBC requests were received on time and in due course.



Nothing to report



Some matters to report



Specific matters to report

# Appendix : Changes in accounting standards

Standard	Summary and implications
<b>Asset retirement obligations</b>	<ul style="list-style-type: none"> <li>• The new standard PS 3280 <i>Asset retirement obligations</i> is effective for fiscal years beginning on or after April 1, 2022.</li> <li>• The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.</li> <li>• The asset retirement obligations (“ARO”) standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life if the asset is in productive use.</li> <li>• The Municipality implemented this standard in the current year. See note 3 of the financial statements for overall impact</li> </ul>
<b>Financial instruments and foreign currency translation</b>	<ul style="list-style-type: none"> <li>• The new standards PS 3450 <i>Financial instruments</i>, PS 2601 <i>Foreign currency translation</i>, PS 1201 <i>Financial statement presentation</i> and PS 3041 <i>Portfolio investments</i> are effective for fiscal years beginning on or after April 1, 2022.</li> <li>• Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity’s choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.</li> <li>• Hedge accounting is not permitted.</li> <li>• A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.</li> <li>• PS 3450 <i>Financial instruments</i> was amended subsequent to its initial release to include various federal government narrow-scope amendments.</li> <li>• The Municipality implemented this standard in the current year. There was no impact to the financial statements for the current year</li> </ul>

# Appendix : Changes in accounting standards (continued)

Standard	Summary and implications
<b>Revenue</b>	<ul style="list-style-type: none"> <li>• The new standard PS 3400 <i>Revenue</i> is effective for fiscal years beginning on or after April 1, 2023.</li> <li>• The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement.</li> <li>• The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.</li> <li>• The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</li> </ul>
<b>Purchased Intangibles</b>	<ul style="list-style-type: none"> <li>• The new Public Sector Guideline 8 <i>Purchased intangibles</i> is effective for fiscal years beginning on or after April 1, 2023 with earlier adoption permitted.</li> <li>• The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.</li> <li>• Narrow scope amendments were made to PS 1000 <i>Financial statement concepts</i> to remove the prohibition to recognize purchased intangibles and to PS 1201 <i>Financial statement presentation</i> to remove the requirement to disclose purchased intangibles not recognized.</li> <li>• The guideline can be applied retroactively or prospectively.</li> </ul>
<b>Public Private Partnerships</b>	<ul style="list-style-type: none"> <li>• The new standard PS 3160 <i>Public private partnerships</i> is effective for fiscal years beginning on or after April 1, 2023.</li> <li>• The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership.</li> <li>• The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends.</li> <li>• The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.</li> <li>• The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.</li> <li>• The standard can be applied retroactively or prospectively.</li> </ul>

# Appendix : Changes in accounting standards (continued)

Standard	Summary and implications
<b>Concepts Underlying Financial Performance</b>	<ul style="list-style-type: none"> <li>The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted.</li> <li>The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.</li> <li>The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.</li> </ul>
<b>Financial Statement Presentation</b>	<ul style="list-style-type: none"> <li>The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted.</li> <li>The proposed section includes the following: <ul style="list-style-type: none"> <li>Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.</li> <li>Separating liabilities into financial liabilities and non-financial liabilities.</li> <li>Restructuring the statement of financial position to present total assets followed by total liabilities.</li> <li>Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).</li> <li>Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.</li> <li>A new provision whereby an entity can use an amended budget in certain circumstances.</li> <li>Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.</li> </ul> </li> <li>The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.</li> </ul>

# Appendix : Changes in accounting standards (continued)

Standard	Summary and implications
<b>Employee benefits</b>	<ul style="list-style-type: none"> <li>• The Public Sector Accounting Board has initiated a review of sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>.</li> <li>• The intention is to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard.</li> <li>• Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.</li> <li>• The proposed section PS 3251 <i>Employee benefits</i> will replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively.</li> <li>• This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations.</li> <li>• The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.</li> </ul>



# Appendix: Newly effective auditing standards

For more information on newly effective and upcoming changes to auditing standards – see Current Developments



Effective for periods beginning on or after December 15, 2022

## ISA/CAS 220

.....  
(Revised) Quality management for an audit of financial statements

## ISQM1/CSQM1

.....  
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

## ISQM2/CSQM2

.....  
Engagement quality reviews

# Appendix: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

## Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

## Accelerate 2023

The key issues driving the audit committee agenda in 2023.

## Momentum

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

## KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

## Government and public sector - KPMG Canada

KPMG in Canada's Government & Public Sector practice aims to deliver meaningful results through a deep understanding of the issues, an intimate appreciation of how the public sector works, and global and local insight into the cultural, social and political environments.

# Insights and Resources



Public sector and not-for-profit organizations across Canada are facing a plethora of challenges: financial uncertainty, advanced technological risk, environmental, social, and governance objectives, all which demand innovative approaches to policy, strategies, and operating models.

To help you understand and navigate these challenges, we have compiled insights and resources in one spot for you. This page was built for you, to ensure you have the right information in a timely way to enable your organization's success.

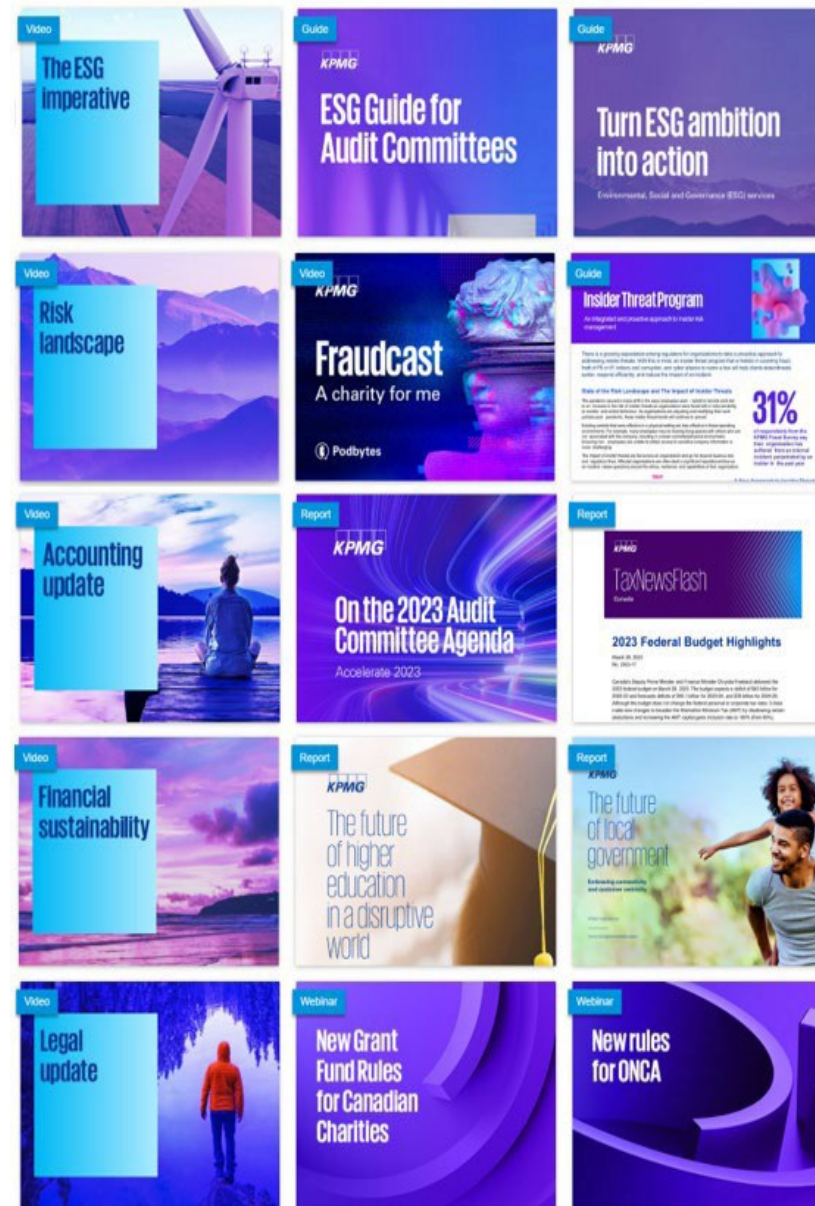
Organized into five content tracks, each section is dedicated to a specific area of relevance to the public sector and not-for-profit organizations. This resource site has guides, reports, on-demand webinars and articles. You will find content on topics such as ESG, legal considerations, accounting updates, risk considerations and financial sustainability.

The resources on this site go beyond the traditional areas of tax and accounting and will be of interest and importance to Board Members and Executive Directors, as well as CFOs, Directors of Finance, and accounting professionals.

We encourage you to visit the site to learn more about these topics; simply [scan/click the QR code to access](#).

Our local team of trusted advisors in the Waterloo Wellington Region bring a creative and innovative approach to problem solving that reflects a keen understanding of the public sector and not-for-profit organizations.

We can help you understand relevant sector insights to help achieve sustainable results.



# Appendix: ESG - Global regulatory reporting standards

## EU

- The European Financial Reporting Advisory Group (EFRAG) was mandated to develop European Sustainability Reporting Standards (ESRSs) setting out the detailed disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD)
- On July 31, 2023, the European Commission published the final text of its first set of twelve ESRSs as delegated acts
- The ESRSs will become effective as early as 2024 reporting periods for some companies
- **There are potentially considerable ESG reporting implications for Canadian entities** – as most EU-listed companies and large subsidiaries of Canadian companies with significant operations in the EU are in scope. Non-EU parent entities with substantial activity in the EU may also be in scope, with separate standards to be developed for these entities, with an effective date of 2028 reporting periods

## US

- SEC's climate rule proposal published in March 2022 would require investor-focused climate disclosures
- The SEC's latest regulatory agenda, published in December 2023, included three items of note:
  - **the climate rule, scheduled to be finalized in April 2024;**
  - a proposal for human capital management disclosures, scheduled for April 2024; and
  - a proposal for corporate board diversity, scheduled for October 2024
- On October 7, 2023, the **California** Governor signed **two climate disclosure laws** that will shape climate disclosure practices beyond the state's borders. The laws will apply to US businesses (**including US subsidiaries of non-US companies**) that meet specified revenue thresholds and do business in California
- Under the climate disclosure laws, certain businesses will be required to disclose **scope 1, 2 and 3 GHG emissions**, with **limited assurance requirements** from 2026 (on FY25 data)

## ISSB

- In June 2023, the International Sustainability Standards Board (ISSB) issued its first two IFRS Sustainability Disclosure Standards – IFRS S1 (general requirements standard) and IFRS S2 (climate standard)
- The standards are effective for annual periods beginning on or after January 1, 2024 – subject to local jurisdiction adoption
- Companies will be required to report material sustainability-related financial disclosures for the same period and at the same time as their annual financial statements, subject to temporary transition relief options
- **The Canadian Sustainability Standards Board (CSSB)** has been established with the mandate to develop and support the adoption of the ISSB standards in Canada. **The CSSB expects to release draft requirements in March 2024** for public consultation
  1. Refer to our [US Quarterly Outlook](#) publication for regulatory updates on the proposed SEC climate rules
  2. Refer to our [ESRS resource centre](#) for resources on implementing the ESRSs
  3. Refer to our [ISSB resource centre](#) for resources on implementing the IFRS Sustainability Disclosure Standards
  4. Refer to our [guide](#) which compares the sustainability proposals issued by the ISSB, SEC and EFRAG
  5. Refer to our [publication](#) on California's introduction of climate disclosures and assurance requirements
  6. Refer to our [publication](#) on the impact of EU ESG reporting on non-EU companies

## CAN

- The CSA proposal published in October 2021 would require investor-focused climate disclosures
- Subsequent to the release of the IFRS Sustainability Disclosure Standards, the **CSA announced** that they intend to conduct further consultations to adopt disclosure standards based on the IFRS Sustainability Disclosure Standards, with **modifications considered necessary and appropriate in the Canadian context**
- Bill S-211, **Canada's new Act on fighting against forced labor and child labour** will take effect on January 1, 2024. Canadian and foreign businesses impacted by the Act will be required to file a report on their efforts to prevent and reduce the risk of forced labour and child labour in their supply chain, by May 31<sup>st</sup> of each year

# Appendix: How we can help along your ESG reporting journey

Preparing for ESG reporting in accordance with regulatory standards will take substantial time and resources – it is a journey. The end goal is implementing and sustaining ESG external reporting in compliance with the applicable reporting frameworks in such a way that the ESG information and metrics reported can be verified and assured.

**As your financial statement auditor, we are able to support you across a number of activities throughout your ESG reporting journey, prior to undertaking assurance readiness or formal assurance on your reported ESG information and metrics.**



## Establish

- Findings and observations with respect to **materiality assessment**, governance structure, reporting strategy
- **Gap assessment** to global reporting standards (e.g., IFRS S1 and S2)
- **Peer benchmarking and insights** on industry best practices



## Implement / Report

- ESG reporting **training** to Board and Management



## Assess

- Feedback on **current state operating model**, including processes, people, technology, service delivery model and data
- Review existing **data and estimation methodologies**



## Design

- Provide management with feedback on the **reporting roadmap**
- Findings and observations on draft **external disclosures** based on leading practice



# Appendix: Why your auditors should be engaged in the reporting journey

## We are one-team at KPMG.

With KPMG's one-team approach, you will benefit from the efficiencies gained by having members of your financial statement audit team engaged in your ESG reporting journey along with our ESG subject matter experts.



### We know you

It is important to have a general understanding of the entity and its control environment (e.g., IT systems and underlying processes) to best support you in your ESG reporting journey



### Coordinated approach

Management meetings are carried out once and leveraged across your financial statement and ESG journey process, wherever possible



### Synergies gained

Key messages and reports to management and the audit committee will be consistent and include both financial and ESG information



### Connected to financial statements

Increased demand for consistency between ESG reporting and financial reporting puts us in the best position to support you



### Single point of contact

Having KPMG as your ESG service provider – your key audit points of contacts will enable you to get clear perspectives on all your reporting needs when you need them



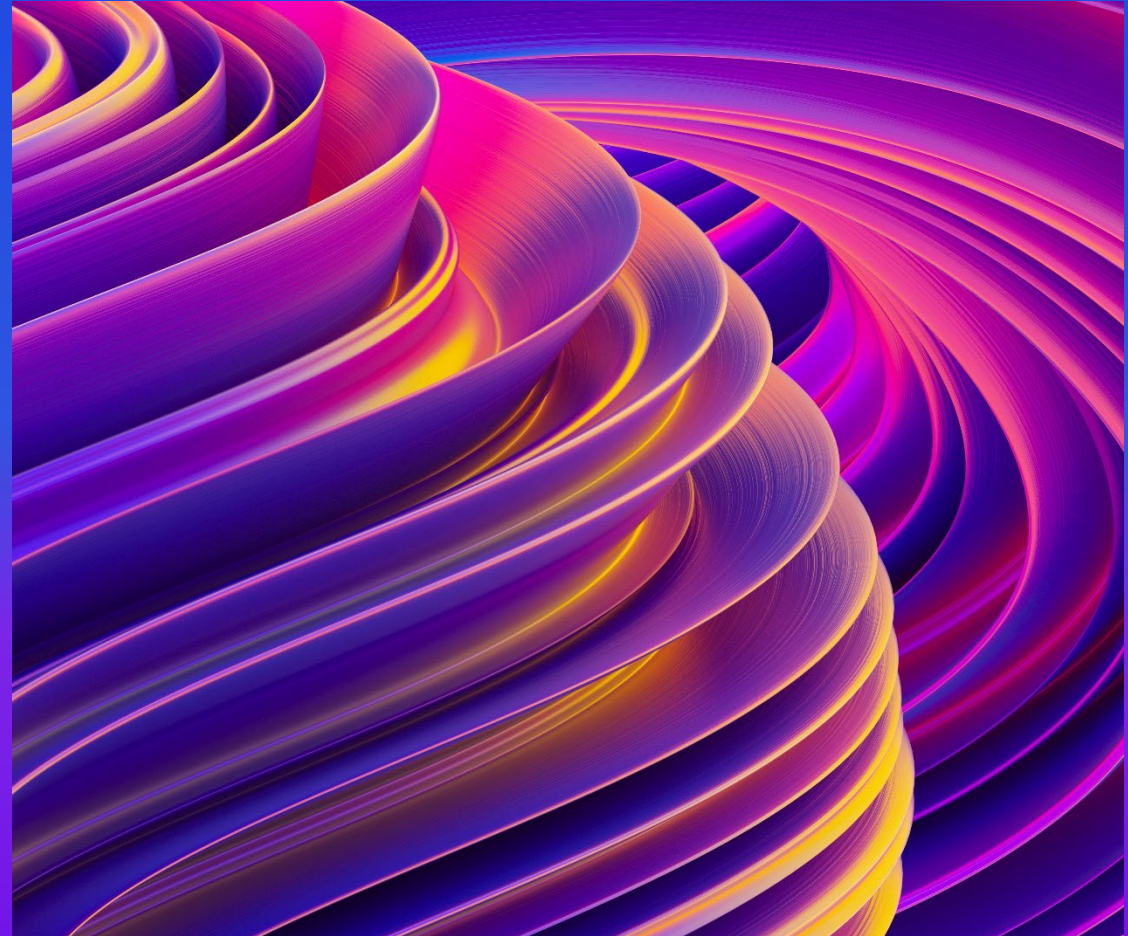
### Future efficiencies

Engaging us in the reporting process today will be an investment that will lead to efficiencies when undergoing limited assurance in the future



<https://kpmg.com/ca/en/home.html>

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## Development Services Staff Report

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Report Number:	DS38-2024
Report Title:	Zone Change Application 02/2024 (881 Weber Street North – 881 Weber Inc.)
Author:	Sherwin Meloney, Planner
Meeting Type:	Council Meeting
Meeting Date:	November 18, 2024
eDocs or File ID:	DM 128361, 128354, 128349, 128351, 128352, 128355, 128381 and 128353
Consent Item:	No
Final Version:	Yes
Reviewed By:	Victor Labreche, Manager of Planning & Deanne Friess, Director of Development Services
Final Review:	Senior Management Team

### Recommendation:

That the Council of the Township of Woolwich, considering Report DS38-2024 respecting Zone Change Application 02/2024 (881 Weber Street North – 881 Weber Inc.) approve the amending of the Agricultural (A) zone with site-specific provisions to permit an agriculture-related use consisting of an orchard processing operation, an agricultural research and training centre, seasonal and year-round farm help accommodation, and a farm produce stand in accordance with the By-law in Attachment 2 to this report.

### Background:

The Planning Partnership on behalf of the property owner 881 Weber Inc. have submitted a rezoning application for the lands at 881 Weber Street North.

The subject property is approximately 28 hectares (69 acres) in size with frontages along Weber Street North, Lobsinger Line and Apple Grove Road (See location Map).

The proposed changes to the Zoning By-law provide for:

- Lands outside the Settlement Boundary to remain as Protected Countryside and zoned Agricultural (25 hectares)
- Lands within the Settlement Boundary to remain as Industrial/commercial with a Natural Hazards overlay (3 hectares)



The proposed Zoning By-law Amendment is to rezone the lands from Agricultural (A) to:

- Agricultural (A) with site-specific provisions to permit an agriculture-related use consisting of an orchard processing operation with ancillary uses that include an agricultural research and training centre, seasonal and year-round farm help accommodation, and a farm produce stand.

The applicant has submitted the following studies in support of this application:

- Development Application
- Planning Justification Report
- Proposed draft Zoning By-law
- Site / Concept Plan
- Completed Archaeological Assessment along with the Ministry's Acknowledgement Letter.
- Traffic Impact Brief
- Functional Servicing Report
- Hydrogeological Letter

A public meeting was held on July 16, 2024.

Approximately 3 hectares of the subject property fronting onto Weber Street North is within a floodplain and the Stockyards urban settlement. The Official Plan designates this portion of the property as Industrial/Commercial with Natural Hazards and is zoned Stockyards (ST-2) with a Flood (F) overlay in the Zoning By-law.

The balance of the subject property, being approximately 25 hectares in size and fronting onto Apple Grove Road and Lobsinger Line is outside of the urban boundary and within the Countryside - Prime Agricultural Area. The Official Plan designates this portion of the property as Protected Countryside and is zoned Agricultural (A) in the Zoning By-law.

An Official Plan amendment is not required for this application.

The agriculturally zoned portion of the property is currently vacant and developed with an orchard with a variety of fruit bearing trees on the site.

Several agricultural and agricultural related uses are being proposed including retail, produce storage and shipping as well as farm equipment storage on the agricultural portion. The plan includes buildings for sorting, washing and packaging of produce as well as an agricultural research and training centre, produce stand, and seasonal and year-round farm help accommodation (as defined in Attachment 2 of this report). The proposed total area of non-residential related buildings is 12,890m<sup>2</sup> (138,750ft<sup>2</sup>), with another 2 residential buildings totalling 8 dwelling units. The buildings are clustered in an area that is over 100 metres from Lobsinger Line and approximately 75 metres from Apple Grove Road. It is anticipated that the primary access would be from Lobsinger Line and limited access from Apple Grove Road.

The applicant is proposing a site-specific Zoning By-law amendment for an approximate 3-hectare portion of the lands fronting onto Apple Grove Road / Lobsinger Line to permit an agricultural related use, being an orchard processing operation, an agricultural research and training centre, seasonal and year-round farm help accommodation, and a farm produce stand.

## **Planning Comments:**

### **Provincial Planning Statement**

The lands are within the Protected Countryside - Prime Agricultural Area. The Provincial Planning Statement (PPS) contain policies around protecting and supporting the long-term viability and productivity of the agricultural land base, to ensure a vibrant rural and productive agricultural economy and a secure food supply for future generations. As part of the agricultural land base, prime agricultural areas, shall be protected for long-term agricultural use. The key policies relevant to this application can be found in Section 2.5 and 4.3 of the PPS. Section 4.3.2 of the PPS permits agriculture-related uses within prime agricultural areas provided they are compatible with, and shall not hinder, the surrounding agricultural operations. The proposed agriculture-related use being primarily an orchard processing operation with ancillary uses is compatible with the surrounding agricultural uses in the area and as per section 2.5 of the PPS provides opportunity for economic activity in prime agricultural areas.

### **Regional Official Plan**

Section 6.C.7 of Regional Official Plan (ROP) provides policy direction with respect to the agriculture-related uses in Prime Agricultural Areas. The ROP permits agriculture-related uses within Prime Agricultural Areas subject to the following:

- a. That the use minimizes the amount of land removed from agricultural production and is suitable for the site in comparison to other reasonable alternatives available in the Area Municipality, including sites with poorer agricultural soils or where fragmented or smaller lots and/or a mix of non-farm lots may already exist;
- b. That the use mitigates any potential land use conflicts with adjacent farms and other land uses;
- c. That the use can be appropriately serviced by private wells and individual wastewater treatment systems; and
- d. That the severance of a lot for an agriculture-related use created in accordance with this policy may be permitted only in accordance with Policy 6.E.7.

Section 6.C.3 of the ROP addresses permanent or temporary farm-related residential units, it states permanent or temporary farm-related residential units may be permitted on a farm without severance to accommodate full-time farm employees, provided that:

- a. The size, nature and productive capability of the farm operation warrant additional farm employment for extended periods of time such that additional on-site accommodation is considered necessary;
- b. Any new permanent dwellings will be limited to bunkhouses or the conversion and/or expansion of existing farm-related residential units;

- c. Any new temporary dwellings will be located near existing farm buildings and will be removed if they are no longer required to accommodate farm employees; and
- d. The site can be appropriately serviced by private wells and individual wastewater treatment systems.

### **Official Plan Conformity**

Section 6.2.5.1 of the Township Official Plan (OP) permits agriculture-related uses within Prime Agricultural Areas through an amendment to the Zoning By-law, provided that the proposed use meets the following:

- a) Conforms to the Zoning By-law and policies of this Plan;
- b) Minimizes the amount of land removed from agricultural production and is suitable for the site in comparison to other reasonable alternatives available in the township, including sites with poorer agricultural soils or where fragmented or smaller lots and/or a mix of non-farm lots may already exist;
- c) Is not located within a woodland, except where an exception from the Regional Woodland Conservation By-law has been obtained;
- d) Mitigates any potential land use conflicts with adjacent farms and other land uses and complies with the Province's guidelines and standards on land use compatibility and including any relevant environmental approvals;
- e) Maintain the agricultural and rural character which may include reusing existing buildings, designing new structures that fits aesthetically within the agricultural area, minimizing outdoor storage and lighting, avoiding major modification of land and natural heritage features, visually screening uses from neighbours and roadways, and limiting the use of signage;
- f) Demonstrating that there is a minimum cumulative impact of multiple Agricultural-Related Uses within the agricultural area; and
- g) Can be appropriately serviced by private wells and individual wastewater treatment systems.

It is the opinion of staff that the proposed use is compatible with adjacent farms and will support the existing orchard by providing a convenient facility to store, process, package and sell produce harvested on site. The existing orchard has been intentionally planted to surround the operation to provide efficient processing of produce harvested on-site and support enhanced productivity of the agricultural operation as a whole. The proposed facility aims to promote and improve the existing orchard and minimizes the amount of land removed from agricultural production. The proposed operation can be accommodated by private services and the location is suitable for the site as other areas of the property were not conducive for such a development.

Section 6.2.4.1 of the OP permits permanent or temporary farm-related residential units, subject to the following:

- a) The size, nature and productive capacity of the farm operation warrant additional farm employment for extended periods of time such that additional on-site accommodation is considered necessary;
- b) Any new permanent dwellings will be limited to bunkhouses or the conversion and/or expansion of existing farm-related residential units;

- c) Any new temporary dwelling will be located near the existing farm buildings and will be removed if they are no longer required to accommodate farm employees;
- d) The site can be appropriately serviced by private wells and individual wastewater treatment systems;
- e) Shall not be located within floodplain areas; and
- f) Shall be located within the farm cluster and be in conformity with minimum distance separation.

The planning report provided by the applicant indicated the existing orchard requires support from 13 seasonal farm workers and the demand for farm labour is increasing on an annual basis as the orchard matures and harvest grows. With the integration of the proposed agriculture-related use, agricultural productivity will greatly increase warranting additional employees. The owner/applicant is proposing 3 permanent farm help accommodations and 5 temporary farm help accommodations in the form of row bunkhouses. The proposed accommodations will be in proximity to other farm buildings within the farm cluster and will be well screened and setback from the road. The farm labour accommodation is intentionally concentrated within the farm cluster to improve operations and minimize impacts to the orchard and surrounding agricultural area.

It is the opinion of staff that the proposed agriculture-related use is consistent with both the ROP and OP policies stated above.

### **Zoning**

The applicant is proposing a site-specific Zoning By-law Amendment to permit an agriculture-related use, being an orchard processing operation. The intent of the site-specific zoning is to ensure that the proposed use, is compatible with existing uses and can be integrated without negatively impacting the surrounding area.

The proposed zone change requires the following site-specific amendments to the Zoning By-law:

1. An increase in the value-added farm use size restrictions to permit an orchard processing operation as an agriculture-related use to include administrative offices and associated facilities, cold storage, fruit pre-cooling, fruit washing, fruit packing, fruit processing, shipping and receiving, storage, parking, and private services.
2. An agricultural research and training centre to permit research farming as an ancillary use rather than a principal use.
3. A farm produce-stand with a maximum retail floor area of 250 square metres whereas 100 square metres is required.
4. To include the definition of “Seasonal Farm Help Accommodation” and “Year-Round Farm Help Accommodation” as an alternative to “Farm Labour Residence”, and to permit a maximum occupancy of 26 people.

Staff recommends that the following uses, being an orchard processing operation, an agricultural research and training centre, seasonal and year-round farm labour accommodation, and a farm produce stand be approved as it meets all other zoning requirements in the applicable zone and is in keeping with the general intent and purpose of the OP, ROP and PPS.

The proposed Zoning By-law Amendment attached to this report outlines the site-specific provisions for the agriculture-related use as it pertains to 881 Weber Street North.

### **Land Use Compatibility**

The PPS in conjunction with the Ontario Ministry of Agriculture, Food and Rural Affairs (OMFRA) defines Agriculture-related uses as farm-related commercial and farm-related industrial uses that are directly related to farm operations in the area, support agriculture, benefit from being in proximity to farm operations, and provide direct products and/or services to farm operations as a primary activity. The proposed development exemplifies this definition.

According to OMFRA agriculture-related uses shall consider the following:

- Ensure surrounding agricultural operations can pursue their agricultural practices without impairment or inconvenience.
- Uses should be appropriate to available rural services (e.g., do not require the level of road access, water and wastewater servicing, utilities, fire protection and other public services typically found in settlement areas).
- Maintain the agricultural/rural character of the area.
- Meet all applicable provincial air emission, noise, water and wastewater standards and receive all relevant environmental approvals.
- The cumulative impact of multiple uses in prime agricultural areas should be limited and not undermine the agricultural nature of the area.

The surrounding properties are zoned Agricultural (A) and are actively used for agricultural purposes. The proposed development being agricultural in nature poses no impairment or inconvenience to the surrounding agricultural operations, will be able to operate on private services, and is anticipated to maintain and not undermine the rural character of the area.

As such, it is the opinion of staff that the proposed development is compatible with the existing land uses and is consistent with the policies in the PPS, ROP, and OP for an agriculture-related use.

### **Technical Comments:**

#### **Stage 1 and 2 Archaeological Assessment**

The Stage 1 and 2 Archaeological Assessment conducted by Archaeological Services Inc. concluded that no archaeological resources were encountered during the survey and recommended no further archaeological assessment of the project area is required. However, it is should noted that the report only encompasses portion of the property and

further assessment is required when it comes to any further site alteration and or development in the areas outside of the study area.

### **Hydrogeological**

Based on available baseline hydrogeological information Chung & Vander Doelen Engineering Ltd. provided that the proposed agricultural development will pose limited additional risk to local potable water quality with respect to pesticides.

### **Geotechnical**

The geotechnical study conducted by Chung & Vander Doelen Engineering Ltd. (CVD) concluded that the soil condition encountered during the investigations is considered generally suitable to support the proposed development, however the condition of the fill encountered at seven test pit locations indicated that the fill has not been systematically placed and uniformly compacted, as such CVD recommended that the existing fill be removed from beneath the footprints of the future buildings and be reused to construct engineered fill to suitably support building foundations and floor slabs.

### **Storm Water Management Report**

The storm water management report conducted by K. Smart Associates Limited concluded that the site has no on-site storm water management, and that majority of the storm water runoff moves overland towards Martin Creek. Storm water runoff from the proposed development will be associated with rooftop and parking lot runoff, which will be redirected by a swale and ditch towards a storm water management pond east of the site. The proposed storm water pond will also be used to store water for fire protection and designed to outlet treated storm water to Martin Creek. The proposed development will maintain existing runoff rates to Martin Creek and provide on-site quality control of runoff from rooftops and parking areas.

### **Functional Servicing Report**

The functional servicing report conducted by K. Smart Associates Limited noted the following, that the site will be serviced by private potable water, sanitary and storm water management facilities in accordance with the Ontario Building Code. That the entire property is outside of the source protection zone and water quantity-related source protection area. That site grading and drainage could be accomplished using overland sheet flow and swales. That a fire pump, hydrant and 700,000 litres of water stored in a nearby storm water pond will be used for fire protection, noting as well that design attention would be required during the development of the storm water pond due to the sloping terrain and proximity to Martin Creek.

### **Traffic Impact Brief**

The Traffic Impact Brief (TIB) prepared by Paradigm Transportation Solutions Limited (Paradigm) concluded no access issues with Lobsinger Line. The TIB also concluded that outbound turning onto Apple Grove Road did not satisfy minimum intersection and stopping sight distances, as such Paradigm recommended outbound movements from Apple Grove Road be restricted and signage installed on site to identify that only inbound operations would be allowed, and outbound turning would be limited.

Based on the reports provided, staff is of the opinion that the proposed agriculture-related uses are suitable and appropriate for the lands.

### **Agency Comments Received:**

The Building Division has no comments with respect to the proposed Zoning By-law Amendment but noted that the proposed farm buildings will need to comply with the Ontario Building Code as they do not conform with the Canadian Farm Building Code criteria. The Building Division also noted that, the proposed septic system will need to be addressed at site plan control and the building permit stage.

The Development Engineering Division notes the following, in addition to comments provided in the previous submission (For previous comments, please see Attachment 5), Development Engineering have no additional comments regarding the application for the zone change. A fulsome review of all documents will take place at the time of Site Plan application. The Development Engineering Division notes that the applicant will be required to address all engineering comments and that design elements will be expected to follow requirements in the Township of Woolwich Engineering Design Infrastructure Manual (EDIM). Preliminary works such as site stripping, preparation and earth movement are not to begin on the site until after the Site Plan Agreement has been issued and all engineering has been accepted by the Township. Should preliminarily site works be required, a Site Alteration Permit must be issued by the Township.

Grand River Conservation Authority (GRCA) have no comments with respect to the proposal.

The Waterloo Region Catholic School Board notes that any Education Development Charges shall be collected prior to the issuance of a building permit.

The Region of Waterloo has no objections to the proposed Zoning By-law Amendment but notes that the proposed access must comply with regional access policies and a salt management plan is required as part of a site plan application.

### **Public Comments and Responses:**

Public comments received, as appended to this report, note concerns with the proposed development with respect to noise, dust, and the maintenance of Apple Grove Road due to the increase in truck traffic. As noted above, it is proposed that the primary access would be from Lobsinger Line and limited access from Apple Grove Road therefore noise and dust is not expected to increase.

### **Interdepartmental Impacts:**

None.

**Financial Impacts:**

None.

**Community Strategic Plan Impacts:**

The proposed zoning amendment is aligned with the strategic priority of cultivating long-term economic prosperity by navigating the planning and development of our communities. The site-specific zoning will ensure sustainable practices and managed development to accommodate growth. It will preserve, protect, and facilitate growth of agricultural operations.

**Conclusion:**

It is staff's opinion that the proposed site-specific zoning is consistent with Provincial Policies and Guidelines and conforms to the Regional Official Plan and the Township Official Plan. It should also be noted that the owner/applicant is aware that a formal Site Plan Application is required and is forthcoming.

Therefore, staff recommends that the Council of the Township of Woolwich considering Report DS38-2024 respecting Zone Change Application 02/2024 (881 Weber Inc.) approve the amending of the Agricultural (A) zone with site-specific provisions to permit an agricultural related use, being an orchard processing operation, an agricultural research and training centre, seasonal and year-round farm help accommodation, and a farm produce store, in accordance with the by-law as attached in Attachment 3 to this report.

**Attachments:**

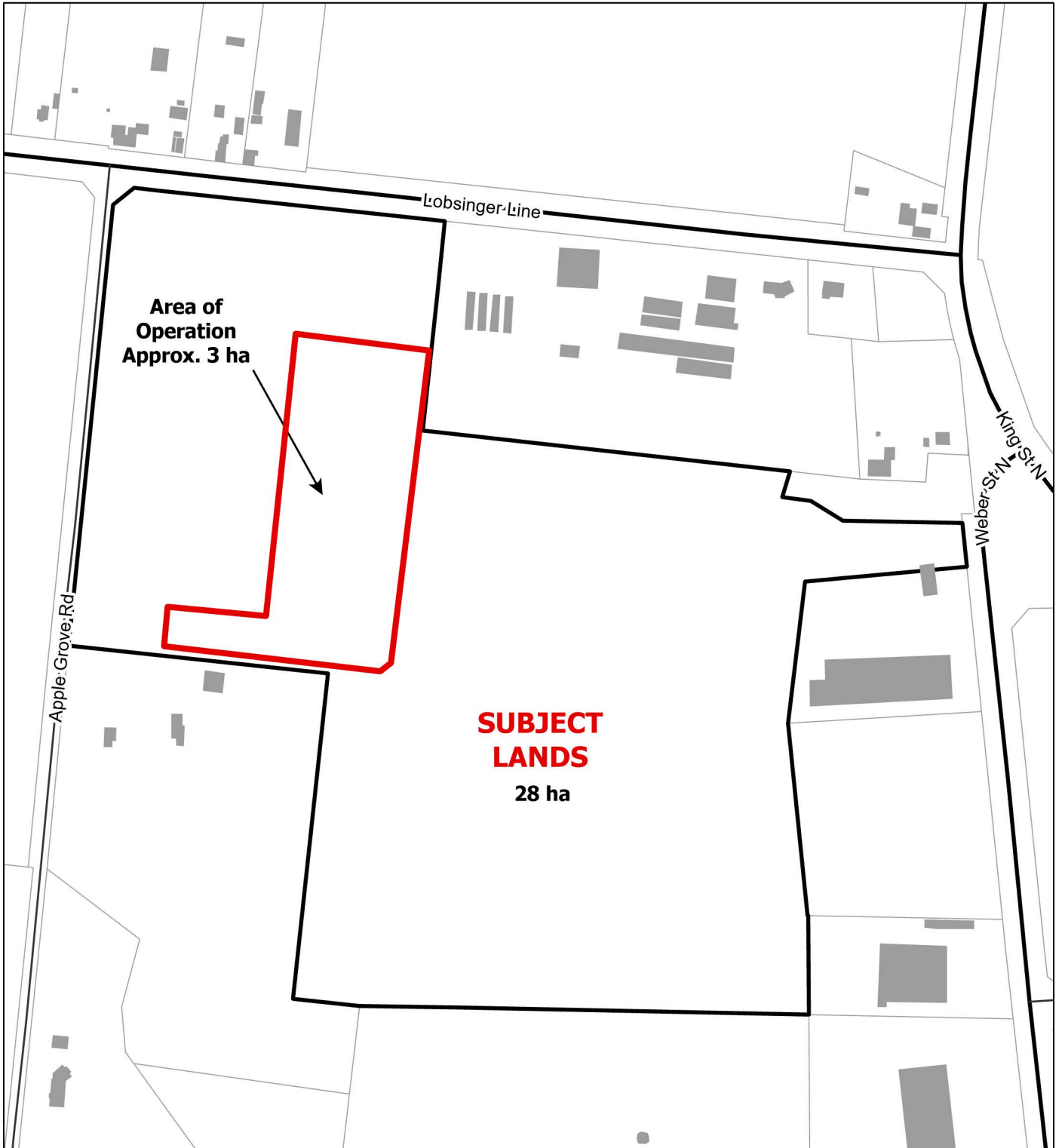
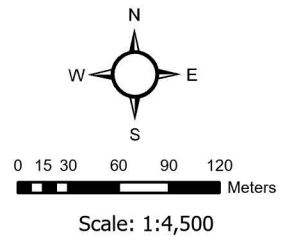
1. Location Map
2. Proposed Zoning By-law Amendment and Map
3. Conceptual Site Plan
4. Excerpt of Minutes of July 16, 2024, Public meeting
5. Previous Development Engineering Comments
6. Comments Received



**LOCATION MAP**

**File Number: ZC 02\2024**

**Location: 881 Weber Street North**



# The Corporation of the Township of Woolwich

## By-law No. XX-2024

### A By-law to Further Amend Zoning By-law 26-2024, of the Township of Woolwich

#### (881 Weber Inc. - 881 Weber Street North)

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WHEREAS on November 18<sup>th</sup>, 2024, the Council of Woolwich deems it desirable to further amend By-law 26-2024, as amended.

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

1. That following Section 16.273 of By-law 26-2024, as amended, the following Section and corresponding Schedule 'A' be added, for part of the property described as 881 Weber Street, Part of Lots 18 and 19, German Company Tract, Township of Woolwich:

#### **881 Weber Street**

16.274 Notwithstanding any other provisions of this By-law, the lands illustrated on the plan forming Section 16.XXX of Schedule 'A' of this By-law (the "Plan") may be used for the following specific uses in addition to the uses permitted in the zone within which the parcel lies:

#### Area A

- a) An orchard processing operation;
- b) An agricultural research and training centre;
- c) Farm produce stand;
- d) Seasonal farm help accommodation; and
- e) Year-round farm help accommodation.

Subject to the following:

- i) That all buildings, structures or parking areas shall be located within Area A identified on the Plan;
- ii) Notwithstanding i) above, all buildings and structures shall be set back a minimum of 15 metres from the south property line;
- iii) That the maximum permitted total floor area of a farm produce stand is 250 square metres, and shall permit the sale of produce primarily grown or raised on site but may include the sale of produce or goods grown or created off-site limited to only 25% of the total floor area;

- iv) That a minimum of 20 parking spaces shall be provided for the farm produce stand and agricultural research and training centre (“Area of Operation” in Schedule “A”);
- v) For the purposes of this section, an “orchard processing operation” shall mean agricultural and agricultural-related activities associated with a fruit orchard, including but not limited to administrative offices and related facilities, cold storage, fruit pre-cooling, fruit washing, fruit packing, other fruit processing, shipping/receiving, storage and related functions such as parking and private services (water, septic, storm water);
- vi) For the purposes of this section, “seasonal farm help accommodation” shall mean a building or part of a building that functions as an agricultural use for the temporary accommodation of seasonal farm workers for up to nine (9) months of any given calendar year, provided that such accommodation does not serve as the principal place of residence of an occupant and the occupants serve the orchard operation. The seasonal farm help accommodations shall be located on a parcel of land that is part of the extended farm operation and within the farm building cluster (“Area of Operation” in Schedule “A”);
- vii) That seasonal farm help accommodation may have separate entrances into each unit with no internal connection required and may be in the form of a rowhouse (i.e. vertical separation between units) and that the farm help accommodation buildings shall have a built form typology that has rural and architectural characteristics that are incorporated into the building design, and shall have a maximum number of 5 seasonal farm help accommodation units with a maximum number of 20 single occupancy bedrooms and a minimum of 5 parking spaces within the “Area of Operation”;
- viii) For the purposes of this section, “year-round farm help accommodation” shall mean a building or part of a building that functions as an agricultural use for the year-round accommodation of farm workers and family members, provided that the farm workers serve the orchard operation. Such accommodation may serve as the principal place of residence of an occupant. The permanent farm help accommodations shall be located on a parcel of land that is part of the extended farm operation and within the farm building cluster (“Area of Operation” in Schedule “A”);
- ix) That year-round farm help accommodation may have separate entrances into each unit with no internal connection required and may be in the form of a rowhouse (i.e. vertical separation

between units) and the farm help accommodation buildings shall have a built form typology that has rural and architectural characteristics that are incorporated into the building design, and shall have a maximum number of 3 year-round farm help accommodation units with a minimum of 3 parking spaces within the “Area of Operation”;

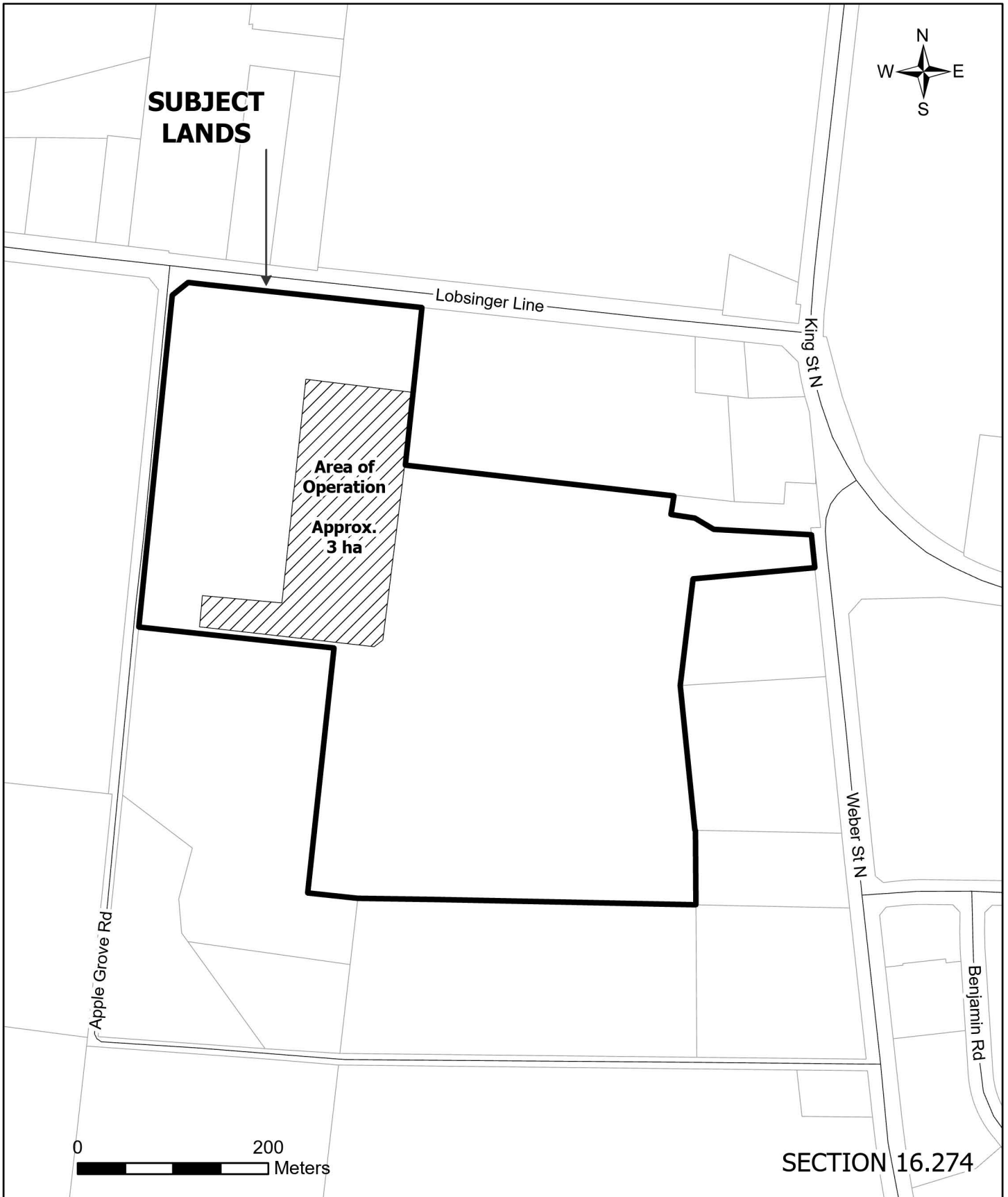
- 2. This By-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

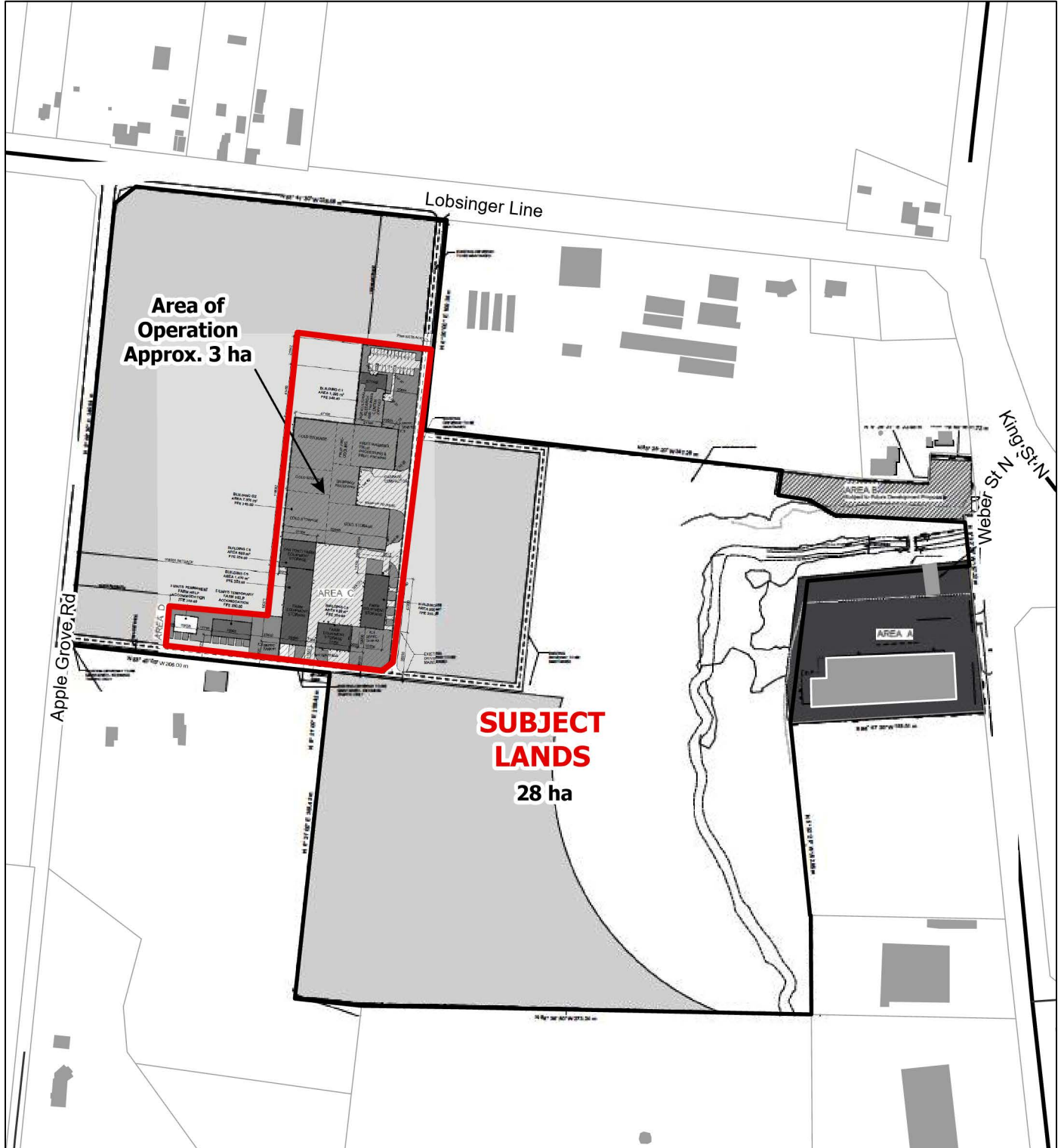
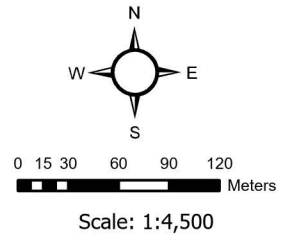
\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

Schedule "A"  
881 Weber Street North  
TRACT GERMAN COMPANY PT LOTS 18 AND 19 AND  
RP 58R3830 PT 3



**MAP 4 - Conceptual Site Plan**  
**File Number: ZC 02\2024**  
**Location: 881 Weber Street North**



Township of Woolwich  
Special Council Minutes - EXCERPT  
Tuesday, July 16, 2024  
7:00 PM  
Council Chambers – Hybrid with YouTube Livestream  
24 Church Street West, Elmira

**Public Meeting**

Mayor Shantz declared the public meeting to be open.

**DS25-2024: Information Report Zone Change ZC 02/2024 (881 Weber Inc., 881 Weber St. North)**

In a report for information, staff provided an overview of the application, which proposes a site-specific amendment to permit an Agricultural Related Use including orchard processing operations, agricultural research and training, a farm produce stand, as well as seasonal farm help accommodations, and year-round farm help accommodation.

Consultant Brandon Simon of The Planning Partnership (TPP) provided a presentation which highlighted the current orchard operation, uses of surrounding properties, proposed enhancement of the orchard operation, growth of storage and staffing needs, and benefits of the proposal.

Council inquired about properties included in the study, the size of the proposed research centre, if the application would affect the zoning or use of nearby properties, entry/exit access to the property, and future road maintenance in that area.

The Deputy Clerk noted there were no unregistered participants in the meeting.

There were no other members of the public present to speak to the application.



**TOWNSHIP OF WOOLWICH**  
**ENGINEERING & PLANNING SERVICES**

**TO:** Sherwin Meloney  
**FROM:** Bryan Bishop  
**SUBJECT:** 881 Weber Street North, St. Jacobs – Zone Change Area C & D  
**DATE:** October 2, 2024

Township engineering staff have reviewed the following information submitted on June 18, 2024 for the revised Zone Change submission which was previous submitted July 20, 2023. Please see the following comments below:

- Area C Schematic Dwg
- Area D Schematic Dwg

Zone Change Comments

- With the residential units and as outlined in the Engineering Design Infrastructure Manual (EDIM) a scoped hydrogeological report is to be provided. Please see the Township's EDIM for more information located on the website
- Functional Servicing Report (FSR) to be provided for proposed sanitary, storm and potable water servicing for the area. Will multiple wells be on the property for the different areas? Is there plans to connect to future municipal services for area C and D. Please outline staging / timing of development, current and future servicing capacity.
- As provided in the July 2023 submission an overall planning proposal summary was provided for the lands. Will a complete Zone Change strategy still be provided for the lands including areas B, C, & D?
- Sightlines to be provided for Apple Grove Rd and existing farm entrance at south end of the property. As the type of land use is proposed to be changed and traffic volumes. Please confirm sightlines, safety, emergency access, etc.
- Under Common Law for drainage an owner who artificially collects and discharges water onto a downstream property will be liable for damages caused for downstream lands. This liability may be enhanced when the drainage area for the artificially collected water is greater than the natural drainage area for the downstream property. Therefore, in order to mitigate future liability for the discharge from the proposed development into the adjacent private property/ditch/watercourse etc., we would suggest that the development agreement / dwgs require the Developer to obtain a legal/secure outlet for the proposed development.
- Apple Grove Rd existing R.o.W is approx. 15m. The Official Plan states a 20m R.o.W is to be provided. An approx. road widening of 2.5m will be required along the frontage.



### Preliminary Future Site Plan Comments

- Please refer to the Township's EDIM manual, Region of Waterloo Design Guidelines and Supplementary Standards and Specifications, MOECP and other engineering / best practices manuals for the future site plan design.
- Please provide statement on grading plan stating:  
The Engineer/Designer hereby certifies that the proposed lot drainage and / or grading plan(s) have been designed in accordance with drainage common law in Ontario, sound engineering principles and the Ontario Building Code Articles such as but not limited to 9.14.6.1 & 9.15.4.6. The Engineer / Designer ensures artificially collected and / or surface drainage will not adversely affect adjacent properties

### Miscellaneous

- Apple Grove Rd is a half load seasonal road from March 1 to April 30
- Preliminary works such as site stripping, preparation and earth movement are not to begin on the site until after the Site Plan Agreement has been issued and all engineering has been accepted by the Township. Should preliminarily site works be required, a Site Alteration Permit must be issued by the Township. Details of the Site Alteration Permit and Application can be found by following this link [SAP](#)

Bryan Bishop C.E.T.  
Development Engineering Technologist  
Development Services – Development Engineering

cc Lori Fox C.E.T. – Manager of Development

June 26 2024

Re: zone change 881 Weber St

Mayor Shantz and council members

My name is Patrick Polillo, my wife and I live at [REDACTED] Apple Grove Rd, we have owned this property for approx 25 years, we thoroughly enjoy living here and are proud to call Woolwich home.

Our property is 15 acres in size, approx 8 acres is used by a local Mennonite farmer for crops and the rest is in lawn, house, out buildings, bush area and Martin Creek waterway.

Recently we received a letter in the mail about a development directly beside our property. We have went over the letter and all documents pertaining to the development by 881Weber Street Inc. We do have some very real concerns listed below about this development plan.

The owner has hired The Planning Partnership ( TPP ) firm to present a Planning Rational Report to council. I find it very disturbing that our property was not mentioned in this report, since we will be the most affected of all properties in the area. The report talks of all properties in the area like Martins Apple Orchard, Johns Nursery, service stations, restaurants and other on farm business. Our property is our home, this is where we live, we do not run a business out of here. Our quality of life will most definitely be affected by this development which TPP has conveniently left out.

Apple Grove Rd is a gravel road, the increase in truck traffic this plan will have combined with Martins Apple Orchard truck traffic will deteriorate this road quickly, resulting in more maintenance and costs, this is a gravel road, it cannot take the heavy tractor trailer traffic.

Apple Grove Rd was to be paved from Weber St to Lobsinger Line, only half was completed, would the other half to Lobsinger Line be paved to help reduce maintenance? If the road is left in gravel the increase in truck traffic will definitely increase more than the normal amounts of ruts and pot holes, also I am concerned about dust conditions, since their entrance way to their property off Apple Grove will be right at our property line and approx 190 ft from our house to their roadway coming in.

TPP has said Apple Grove Rd will be used for incoming traffic only, traffic will then exit on to Lobsinger Line. Who will monitor this? At 8pm in the evening or 5am in the morning, trucks will leave the property which is most convenient to them and remember our house is only 190 ft from their laneway. At present heavy trucks from ongoing construction are leaving the property daily onto Apple Grove. Will this include car traffic as well, and seasonal and full time help. I really doubt a metal sign showing were to exit the property is going to help exit traffic onto Lobsinger Line, it may at first but over time traffic will start to exit onto Apple Grove I'm sure. Also I am concerned that trucks and trailers will be left parked and running in the laneway off Apple Grove Rd. This would be a major disruption for us due to noise from the trucks and trailer refrigeration units running along with diesel exhaust odour. Has a noise study been completed? We hear the trucks running for hours at Martins Apple along with their refrigeration units running and they are located further away from our house, they park their trucks and trailers on their entrance way off Apple Grove.

TPP mentioned how the cluster building style will keep trucks and equipment hidden from the public and reduce noise. It may keep this equipment hidden but it will only enhance noise levels. Martins Apple Orchard has a similar design where the trucks and trailers are in a loading dock area enclosed on three sides, all it does is cause an echoing effect from the truck motors and refrigeration units running, I have lived here for approx 25 years, we can hear very clearly the noise from Martins Apple, 881 Weber Inc will be alot closer than Martins Apple Orchard. This will clearly be a noise problem for us.

TPP mentions how the construction style of the two housing units for the full time and seasonal staff will result in a healthier life style for the workers. These housing units will be constructed in area D from the paper work that I received. People, these units they are proposing to

you are to be built in a orchard, surround by fruit trees on two sides, these trees are sprayed with pesticides when needed, regardless as to weather conditions, wind, no wind, rain, sunny and hot, humid they get sprayed. To have workers exposed to this would be absolute insanity. These units are downwind from the trees and will most defintely be contaminated from drift and over spray, any outdoor furniture, vehicles the building itself, windows , doors etc will be comtaminated, and we want to house workers in there. Our own vehicles have been hit with over spray driving down Apple Grove Rd, these high powered sprayers were easily 75 to 100 ft away, we have seen over spray and drift go across Lobsinger Line, well over 100 ft of drift, as I said earlier we have lived hear for approx 25 years, we see what goes on, it would be madness to have workers that close to the orchard. We have all read the papers and watch the news on TV as to the conditions that the farm workers are exposed to, pesticides are a major problem for these workers. Often these workers come from other countries, they come here for work and sometimes will not complain about working conditions for fear of getting let go. We have an opportunity to house these workers in the safest spot on the property. After looking at the paper work that I received an area behind the proposed store, toward Lobsinger Line would likely give more of a buffer between the trees to be sprayed and the housing units, easy access to Lobsinger Line for exiting the property, close to a bus stop at Wagners Corners, and they can still easily walk to their jobs, plus it will not take away from the look of the orchard that TPP has pointed out.

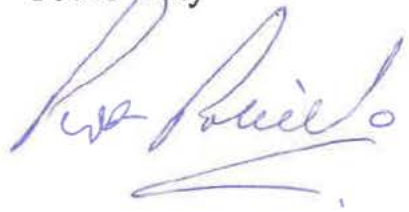
Mayor and council members , is this what we do, we bring in foreign help, house them in unhealthy situations and in six to eight months we send them home not knowing the health implications of living in a orchard. TPP has failed to provide any information on this, they are putting convenience over someones health.

The workers that are proposed to be housed are employees of 881 Weber Street Inc, will there be some type of supervision of these employees while they are living on the property?

The workers that are proposed to be housed on 881 Weber St, will they work solely at 881 Weber St or will they be transported to other properties in the township, and if so does this zoning permit seasonal workers to live on one property and work at a different location.

My wife and I want to thank you for looking over are concerns, if you have any questions I can be reached at [REDACTED]

Yours truly

A handwritten signature in blue ink, appearing to read "Kevin Powell", with a horizontal line underneath.

# Council Meeting

Zoning By-law Amendment  
Application No. ZC 02/2024

881 Weber Street North, Township of Woolwich  
Agricultural & Agricultural-Related Uses

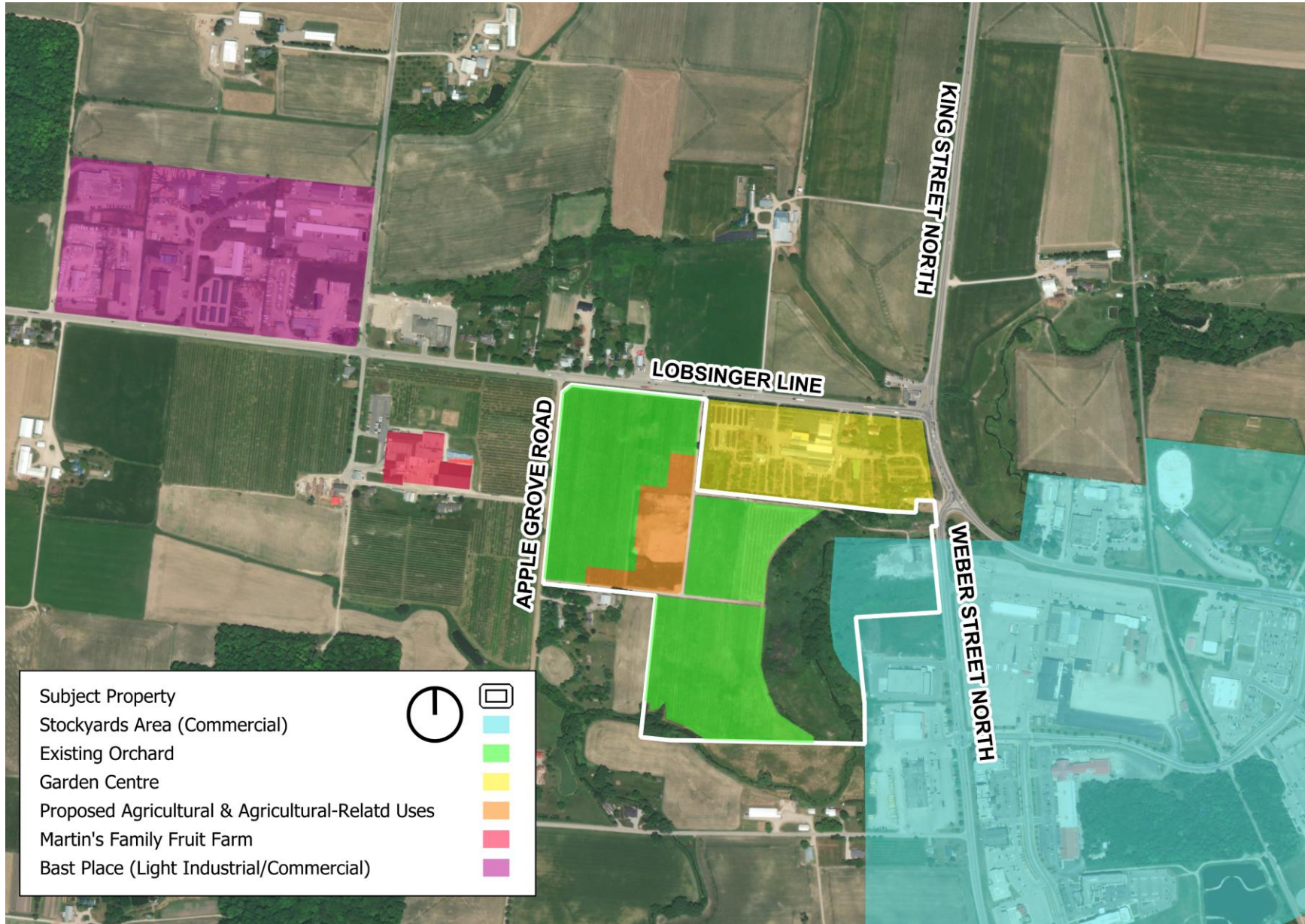
November 18, 2024

# Active Orchard with Growing Harvest

- Orchard planted in 2018
- **14 hectare** area containing:
  - 5,000 European and Japanese Plum
  - 15,000 Honey Crisp and Gala Apples
  - 1,000 Cold Snape and Harrow Crisp Pear
  - 500 Apricot Trees
- Over 22,000 pounds of fruit harvested last year
- Growing harvest as orchard matures
- Urgent need for on-site facilities for storage, processing, fruit store and farm worker accommodation



# Unique Urban / Agricultural Interface





# Land Set Aside for Proposed Uses



Lands subject to Zoning Bylaw Amendment




881 Weber St N

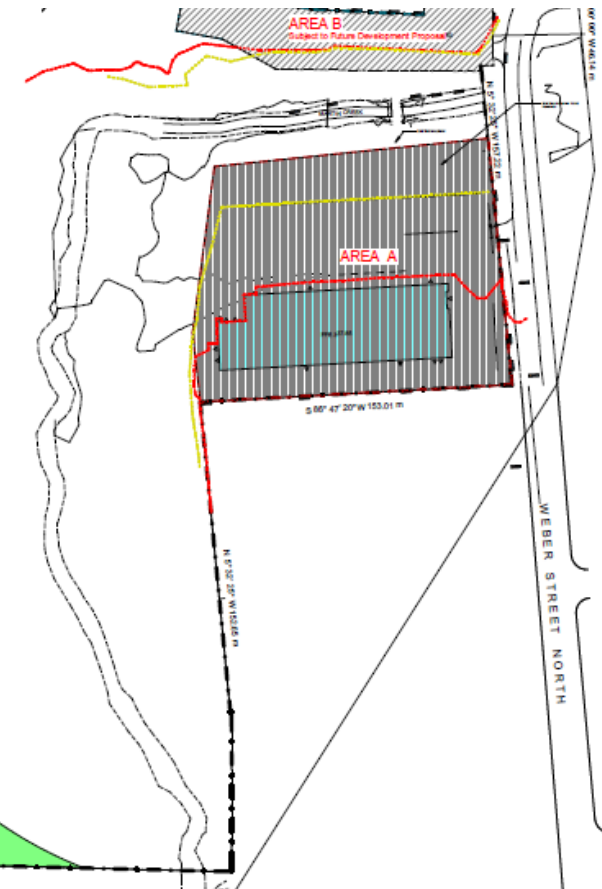


# Master Plan of Agricultural Cluster

Lands subject to Zoning Bylaw Amendment



-  **Area C** - Agricultural & Agricultural-Related Uses
-  **Area D** - Permanent & Temporary Farm Help Accommodations
-  **Existing Orchard**



# Purpose of Zoning Bylaw Amendment

Enhance agricultural productivity of existing orchard by permitting:

- Orchard Processing Operation
  - Fruit Storage
  - Cold Storage
  - Fruit Pre-cooling
  - Fruit Washing
  - Fruit Packing
  - Shipping/Receiving
  
- Agricultural Research & Training Centre
  
- Farm Help Accommodations

**All uses & facilities to be housed within central agricultural cluster**

# Ongoing Collaboration with Staff to Improve Proposal

- Design considerations for enhanced compatibility
- Prioritizing the sale of goods produced on-site
- Confirmation of MDS compliance
- Satisfaction of all Township and Agency Comments

# Significant Benefits to Existing Orchard

- Supports enhanced agricultural productivity on-site and within Township
- Utilizes area set aside from existing orchard
- Farm store supports economic and tourism activity
- Spin-off benefits for other farms and agricultural-facilities in Township
- Farm building cluster maintains rural/agricultural character of orchard

**Thank You**





## Chief Administrative Office Memo

To: Mayor Shantz and Members of Council  
 From: Anna Harrison, Climate Action & Sustainability Coordinator  
 Subject: Climate Action Update  
 eDocs or File ID: 128128  
 Meeting Date: November 18, 2024

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### Purpose:

That the Council of the Township of Woolwich receive an update on current and future climate action and sustainability efforts in Woolwich.

### Background:

Greenhouse gas (GHG) emissions are having a significant impact on human health, the environment, and the economy. These impacts, such as a reduction in snow and sea ice cover, extreme weather events, increased diseases, and damage to infrastructure, are expected to become more severe, unless united efforts are taken to reduce emissions. Fortunately, the Township of Woolwich understands the importance of these impacts to its community, and has made various strides toward a more sustainable future:

- In 2018, the Township of Woolwich became a member of Sustainable Waterloo Region (SWR) and established the corporate Green Team.
- In 2019, the Township of Woolwich declared a Climate Emergency, acknowledging that Canada has disproportionately contributed to the climate crisis and that urgent action is required. By making this declaration, Woolwich committed to taking steps to address and mitigate this global crisis. This was also the year the Climate Action/Greening Levy was established.
- In 2021, the Township of Woolwich Council supported a request from GreenWR to endorse the TransformWR Strategy, which committed the Township to reduce their GHG emissions 50% by 2030 (50 x 30) and 80% by 2050 (80 x 50).
- In 2024, Township of Woolwich Council approved a new Climate Action & Sustainability Coordinator position to facilitate the implementation of the TransformWR Strategy in addition to other sustainability projects, to achieve GHG reductions across the corporation and community of Woolwich.

Although there has been commendable progress made to date, there is still much more work we must do to reach our GHG reduction targets. A corporate GHG emissions

inventory was completed for 2019 – 2023, which revealed that our absolute GHG emissions are increasing each year. The inventory also indicates that the Township’s main sources of emissions come from natural gas and fleet (Scope 1 emissions). These areas provide a significant opportunity for future GHG reductions and a transition to a lower carbon energy source such as electricity.

	2019	2020	2021	2022	2023
<b>Natural Gas (Scope 1)</b>	941	1109	1106	1384	1428
<b>Fleet (Scope 1)</b>	456	250	369	474	468
<b>Electricity (Scope 2)</b>	150	111	63	92	92
<b>TOTAL</b>	1,547	1,470	1,539	1,949	1,989

Included within this report is a brief overview of the recent climate action work undertaken since June 2024, and the plans for future climate action, specifically a Woolwich Climate Action Plan.

## Comments:

### Recent Climate Action Projects

### Corporate Initiatives, Events and Engagement:

- [Waste Reduction Week and Carbon Cleanse](#)

The Green Team hosted a series of events and activities during Waste Reduction Week to raise awareness about different types of waste (textiles, electronics, plastic and food waste). During this week, the Green Team also collected electronic waste, which was brought to Staples in Waterloo for recycling, and used clothing, which was donated to local thrift stores. This not only reduces the amount of waste ending up in landfill and spreads awareness about how to properly dispose of unwanted items, but also help those in need within our community. Staff also participated in a series of waste and GHG reduction activities as part of ClimateActionWR’s annual Carbon Cleanse campaign.

- [Internal Quarterly Newsletter](#)

The Green Team released its inaugural internal newsletter to educate and inform staff of upcoming climate action events or campaigns (internal and external) and provide tips or advice for how to be more sustainable at the office and at home. These newsletters will be released on a quarterly basis going forward.

- [Corporate GHG Emissions Inventory](#)

An inventory of GHG emissions generated in 2023 from Township of Woolwich operations was completed. A robust methodology for monitoring and calculating these emissions on an annual basis was also developed to ensure consistency. In addition to this emissions inventory, every 5 years the Township is also provincially



legislated to report its corporate GHG emissions through the completion of an Energy Conservation and Demand Management (ECDM) Plan. The 2024-2029 ECDM Plan was released earlier this year.

- **Woolwich Climate Action Plan (WCAP)**

As a first step in the development of the Woolwich Climate Action Plan (WCAP), (which will be discussed in more detail in the Future Planned Actions section of this document), the actions identified in TransformWR were mapped to each Township of Woolwich department and additional actions were identified. Each department reviewed the draft list of actions and provided feedback to ensure that the actions were appropriate, realistic and achievable.

- **Region of Waterloo High Performance Development Standards (HPDS)**

Woolwich is directly involved in the development of the High-Performance Development Standards (HPDS) for Waterloo Region (formerly known as the Green Development Standards), bringing the perspective of the Township and the specific needs of our unique rural community.

## **Community Initiatives, Events and Engagement:**

- **Community Climate Change Engagement Survey**

A Community Climate Change Engagement Survey was released to the public to gain a better understanding of local perceptions and concerns about climate change in order to tailor impactful climate actions to the Woolwich community.

*A brief summary of findings:*

- 79% of respondents expressed that they were concerned or very concerned about the impacts of climate change. The climate change impacts that are most important to the Woolwich community are air quality/pollution, extreme weather events, waste pollution, food security, and human health impacts.
- 61% of respondents were not aware of any actions or initiatives undertaken by the Township of Woolwich to address climate change. For the remaining 39%, the most common response was that they were aware of tree planting initiatives and programs as part of TWEEC and Trees for Woolwich.
- 75% of respondents expressed interest in attending community workshops or events to learn more about climate action in Woolwich.

- **TerraCycle Program**

Woolwich launched a pilot TerraCycle recycling program at the Woolwich Memorial Centre in an effort to reduce waste and promote environmental stewardship within the community. Through the TerraCycle program, residents can collect waste streams that are not collected as part of the municipal blue bin recycling program

and drop them off in the appropriate bin to be recycled into new products. As this is a pilot program, only three waste streams were selected to assess uptake: writing instruments, McCafe coffee capsules, and home and air care products.

By recycling items that would otherwise end up in landfills, Woolwich is making a positive impact on our planet. If the program is successful, we will consider expanding the location to other Community Centres within Woolwich and adding more waste streams.

- **Woolwich Climate Action Events**

Woolwich Climate Action hosted a Heat Pump 101 event on July 17. There are another two planned Heat Pump events on February 5<sup>th</sup> and 12<sup>th</sup>. Woolwich is exemplifying this decarbonization transition with the installation of 6 air source heat pumps in 2024 at various Township owned facilities.

On November 28<sup>th</sup>, the Township in collaboration with ClimateActionWR will be hosting a 'Taking on Climate Change' workshop at CHANGE Apparel in St. Jacob's. This community event will teach attendees how to calculate their own carbon footprints and share practical steps on how to reduce their carbon footprint and work together towards our community GHG emissions targets.

## **Future Planned Actions**

### **Completion of the Woolwich Climate Action Plan (WCAP)**

The intent of the Woolwich Climate Action Plan (WCAP) is to provide Woolwich with a personalized guidebook for reducing our carbon footprint. The WCAP will identify short-term, medium-term, and long-term actions to achieve the 50 x 30 and 80 x 50 GHG reduction targets, as well as our own corporate GHG reduction targets (which are to be determined). Each action will be assessed and prioritized (high, medium, low) to determine the urgency of the action. Although this plan will have a defined time period, it is intended to be a living document, and therefore can be revised or amended as needed. The WCAP will also be informed by other Woolwich plans such as the TransformWR Strategy, the Pathway to Net Zero Feasibility Study, and Energy Conservation and Demand Management Plan.

### *Vision*

The draft vision for the WCAP is:

*To create a resilient, sustainable, and low-carbon future for Woolwich through strategic planning, environmental conservation, and community collaboration.*

It is important that the WCAP maintains alignment with existing Township plans and strategies, so therefore, in developing the first draft of the vision, the following elements were considered:

- Incorporate climate change considerations into the short and long-term plans for Woolwich to help drive decision-making focused on adaptation and resilience (*aligns with Woolwich 2024 Asset Management Plan*)
- Strategically navigate the planning and development of our communities through phased and managed growth that supports environmental, economic, and social sustainability and wellbeing (*aligns with Woolwich 2024-2034 Strategic Plan*)
- Preserve and enhance the environmental health and biodiversity of Woolwich and the Grand River watershed (*aligns with Woolwich Official Plan*)
- Work collaboratively with upper and lower tiers of government and residents to advance the TransformWR strategy and create a low carbon future for Woolwich (*aligns with TransformWR*)

### Goals

Based on the above vision statements, a set of eight goals were developed for the WCAP, which help to visualize a future of Woolwich that would be achieved by implementing the actions identified in the WCAP. They are the following:

1. **Circular Communities:** Woolwich is a community that prioritizes repairing and reusing products, hosting waste-free events, fostering a culture of sustainability among residents, and creating healthy communities that people can thrive in.
2. **Conscious Consumption:** Woolwich residents are equipped with the knowledge to make deliberate choices that have minimal impact on the environment when purchasing and consuming goods and services. They recognize the direct link between personal consumption habits and their broader environmental consequences, such as pollution or greenhouse gas emissions. Woolwich residents reduce their carbon footprint by making more sustainable choices, thereby contributing to climate change mitigation actions.
3. **Energy Efficient Buildings & Homes:** The buildings and homes within Woolwich use less energy to heat, cool, and run appliances and electronics, and energy-efficient manufacturing facilities use less energy to produce goods. This energy efficiency saves Woolwich residents money, increases the resilience and reliability of the electric grid, and provides environmental, community, and health benefits.
4. **Engaged & Empowered Residents:** Woolwich residents are actively involved in climate action and have the capacity to influence climate-related decisions and actions within their communities. They participate in local climate action initiatives, contribute to policy discussions, and implement sustainable practices that address climate challenges. Woolwich residents have access to the necessary information, resources, and platforms to make meaningful contributions to climate mitigation and adaptation efforts.
5. **Inclusive & Just Transitions:** The social implications of climate action are well understood amongst residents, and the burdens are not disproportionately borne by the most vulnerable populations. Woolwich residents and stakeholders are actively

engaged in the decision-making process to create opportunities for decent work and to prevent exacerbating existing inequalities.

6. **Low Methane Agriculture:** The agricultural industry within Woolwich operates in such a way that reduces methane emissions, a greenhouse gas that is 25X more potent than carbon dioxide. Farmers are equipped with the necessary resources and knowledge to improve livestock feed efficiency, manage manure, and adopt other farming methods that minimize methane production.
7. **Resilient Communities:** Woolwich has robust emergency response systems in place and adapts infrastructure and other assets to be able to withstand the impacts of climate change. This allows communities to proactively prepare for any natural disasters that may occur due to climate change, and thereby remaining environmentally, socially, and economically stable.
8. **Sustainable Transportation:** Woolwich residents use modes of transportation that are environmentally friendly, energy-efficient, and socially responsible. They have a range of low-carbon transportation options available to them, including the use of electric and alternative-fuel vehicle charging stations, e-bike and e-scooter renting programs, robust public transit systems, and active transportation corridors such as biking and walking.

### Scope

The WCAP will focus largely on how Woolwich as a corporation will reduce its GHG emissions from Township owned assets within its direct and indirect control – that is, operations, processes, facilities and equipment, and staff education and awareness. Responding to the Climate Emergency and all the actions laid out in the TransformWR Strategy will mean different things for different departments within the Township of Woolwich, and therefore we will take a holistic, integrated approach to identifying climate actions across the corporation. By focusing primarily on corporate climate actions, Woolwich can lead by example and inspire broader societal shifts toward sustainability.

The WCAP will include Scope 1 emissions, which are the emissions generated by sources that are in direct control of the Township, such as natural gas and fleet; Scope 2 emissions, which are generated by grid-supplied electricity; and Scope 3 emissions, which are generated indirectly by the Township, such as employee commute and paper usage.

Woolwich recognizes that the emissions resulting from the community are much greater in comparison to corporate emissions, and as such, the WCAP will also incorporate community climate actions as well. Therefore, in addition to providing a corporate GHG emissions inventory, the WCAP will also include a profile of GHG emissions produced by the community of Woolwich for certain energy sources, including natural gas and electricity. The Township has obtained community natural gas data from Enbridge and will continue to work with the Region of Waterloo and Sustainable Waterloo Region to acquire data for other sources of emissions, such as agriculture, transportation and waste. In the meantime, we use the regional data from the TransformWR Strategy.

Finally, the WCAP will consider both mitigation and adaptation responses to climate change. This is because we want to reduce our emissions, as well as adapt our operations, infrastructure and communities to become more resilient to the anticipated local impacts of climate change.

### *Timeline*

<b>Key Milestone</b>	<b>Status</b>	<b>Completion Date</b>
Complete the 2023 corporate GHG emissions inventory and develop a reduction target	In progress	December 2024
Develop first draft of Woolwich Climate Action Plan	In progress	March 2025
Develop final draft of Woolwich Climate Action Plan	Not yet started	May 2025
Approval of Woolwich Climate Action Plan by Council	Not yet started	June 2025
Implement Woolwich Climate Action Plan	In progress	Ongoing
Measure and report on progress and update staff and Council	Not yet started	Annually (Spring)

### Other Future Planned Projects

- Joint project with Woolwich’s Economic Development and Tourism Officer to support Regional Tourism Organization 4 (RTO4) with research on tourism supply-chain analysis for St. Jacob’s, Stratford, and Elora-Fergus. The goal of this research is to inform more local and sustainable procurement and events-management policies that will assist in improving the regenerative performance of the tourism supply chain within these areas.
- Investigate ways in which the Woolwich community can be involved in the development of the Woolwich Climate Action Plan
- Facility upgrades/retrofits:
  - Continue to work towards decarbonization of our facilities, including the replacement natural gas fuelled HVAC and hot water system with electric and heat pump installations
  - Identify and apply for funding to support GHG reduction actions identified within the Pathway to Net Zero Feasibility Study
  - Replacement of gas-powered hand tools with electric
  - Addition of organics collection to Woolwich Community Centres (where appropriate)

- Transition to electric fleet vehicles where feasible
- Expand the TerraCycle recycling programs to other waste streams and other Woolwich Community Centres
- Identify funding sources to support GHG mitigation or adaptation actions
- Continue to work closely with our strategic climate partners, including: ClimateActionWR (CAWR), Sustainable Waterloo Region (SWR), Waterloo Region Community Energy (WRCE), and our internal committees of council Woolwich Environmental Advisory Committee (WEAC), Township of Woolwich Environmental Enhancement Committee (TWEEC), and Woolwich Climate Action.

**Attachments:**

1. N/A



# WOOLWICH CLIMATE ACTION UPDATE

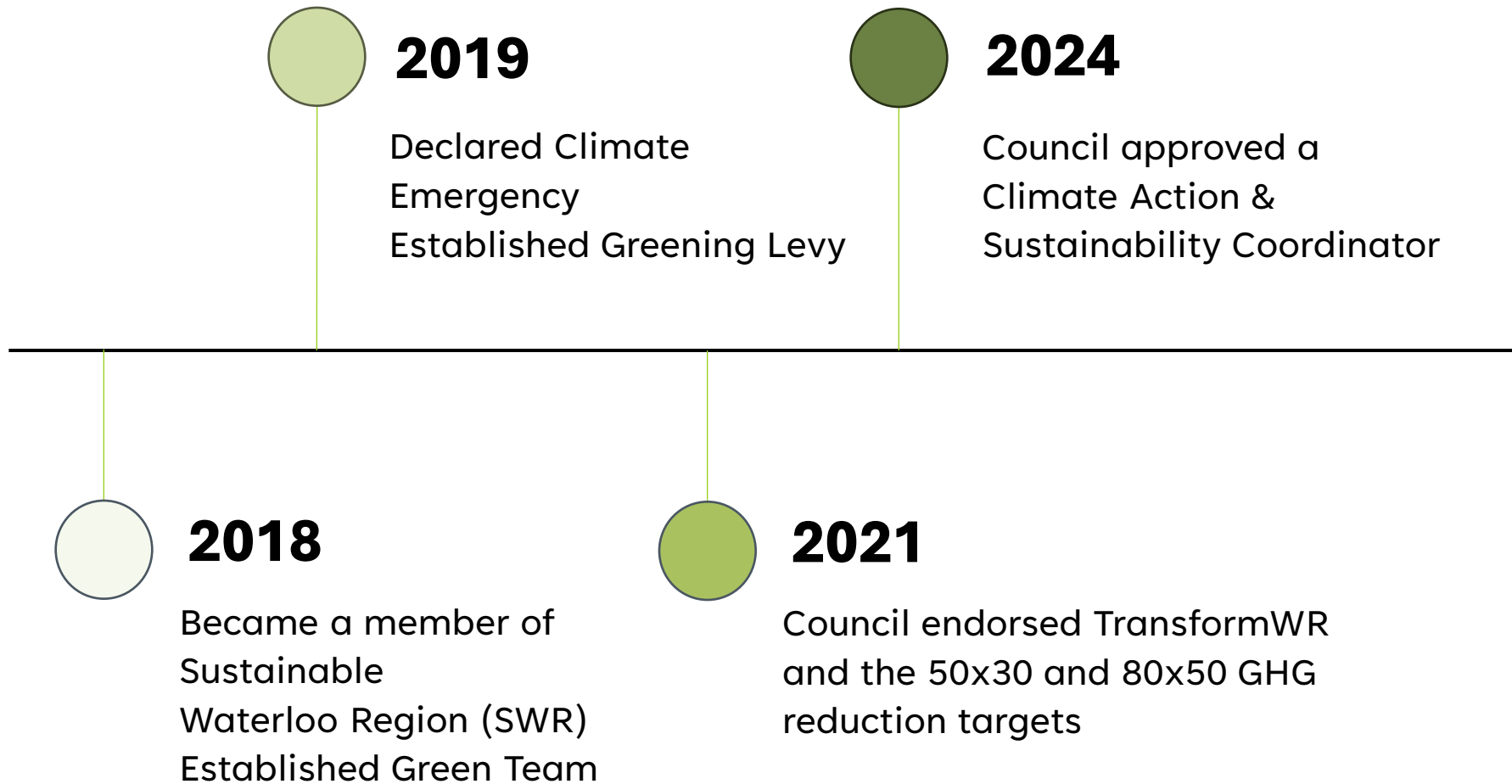


# AGENDA

1. Review of Climate Action History
2. Recent Climate Action Work
3. Future Planned Projects
4. Woolwich Climate Action Plan
5. Timeline/Next Steps
6. Questions

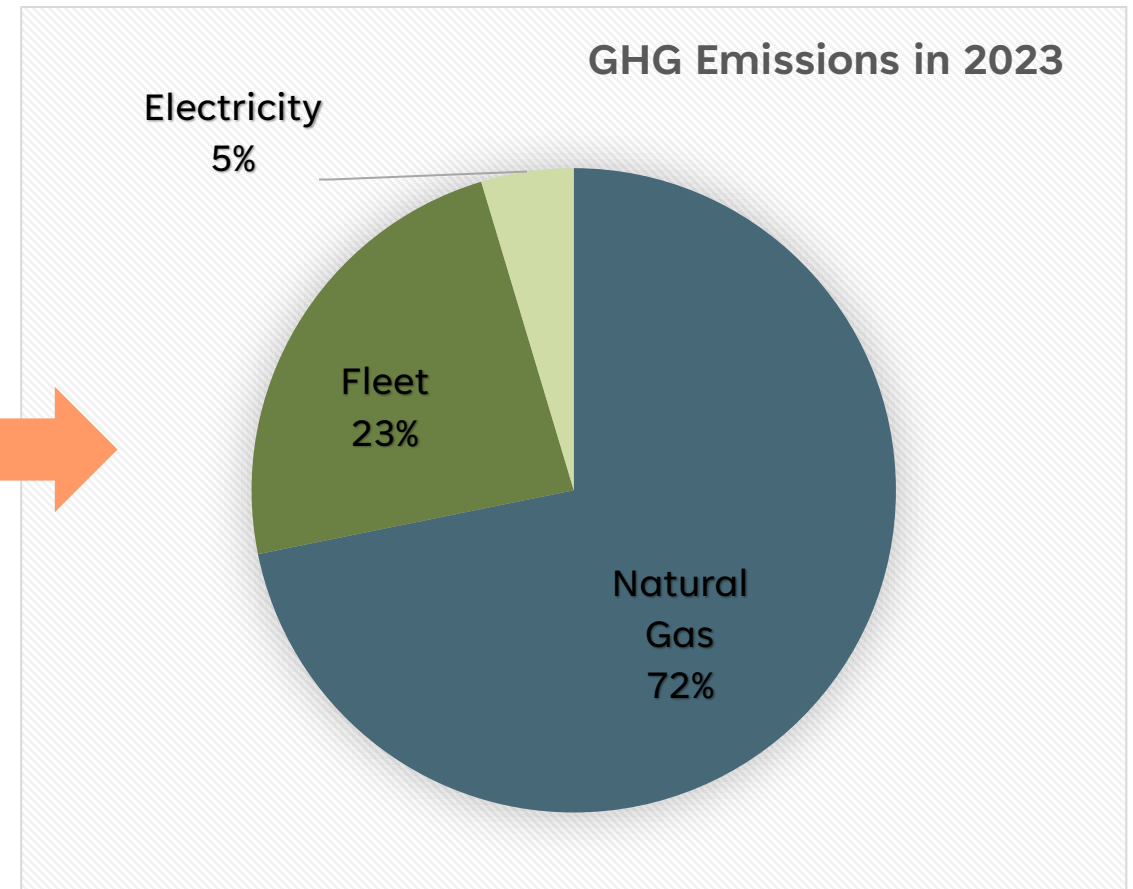


# WOOLWICH CLIMATE ACTION HISTORY

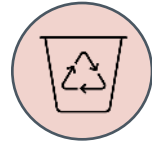


# CORPORATE GHG EMISSIONS INVENTORY

	2019	2020	2021	2022	2023
<b>Natural Gas (Scope 1)</b>	941	1,109	1,106	1,384	1,428
<b>Fleet (Scope 1)</b>	456	250	369	474	468
<b>Electricity (Scope 2)</b>	150	111	63	92	92
<b>TOTAL</b>	<b>1,547</b>	<b>1,470</b>	<b>1,539</b>	<b>1,949</b>	<b>1,989</b>



# RECENT CLIMATE ACTION WORK: CORPORATE



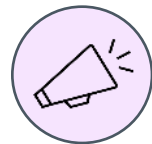
Waste Reduction Week and SWR's Carbon Cleanse



Corporate GHG Emissions Inventory and Methodology



Preliminary draft of climate actions for Woolwich  
Climate Action Plan (WCAP)



Internal Quarterly Climate Action Newsletter

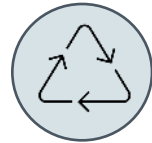


Region of Waterloo High Performance Development  
Standards (HPDS)

# RECENT CLIMATE ACTION WORK: COMMUNITY



Community Climate Change Engagement Survey



New Pilot TerraCycle Recycling Program at WMC



Woolwich Climate Action Events:

- **July 17th:** Heat Pump 101
- Upcoming Events:
  - **November 28th:** Taking on Climate Change Workshop
  - **February 5th:** Heat Pumps: 101
  - **February 12th:** Heat Pumps: Deep Dive

# FUTURE CLIMATE ACTIONS

- Sustainable tourism supply chain analysis research project with RTO4
- Continue to decarbonize our facilities
- Replace gas-powered hand tools with electric
- Transition to electric fleet vehicles where feasible
- Expand TerraCycle recycling programs
- Organics collection at Woolwich Community Centres
- Work collaboratively with climate action partners
- Investigate ways to include the Woolwich community in the development of the WCAP
- Explore funding opportunities to support climate actions



# WOOLWICH CLIMATE ACTION PLAN: SCOPE



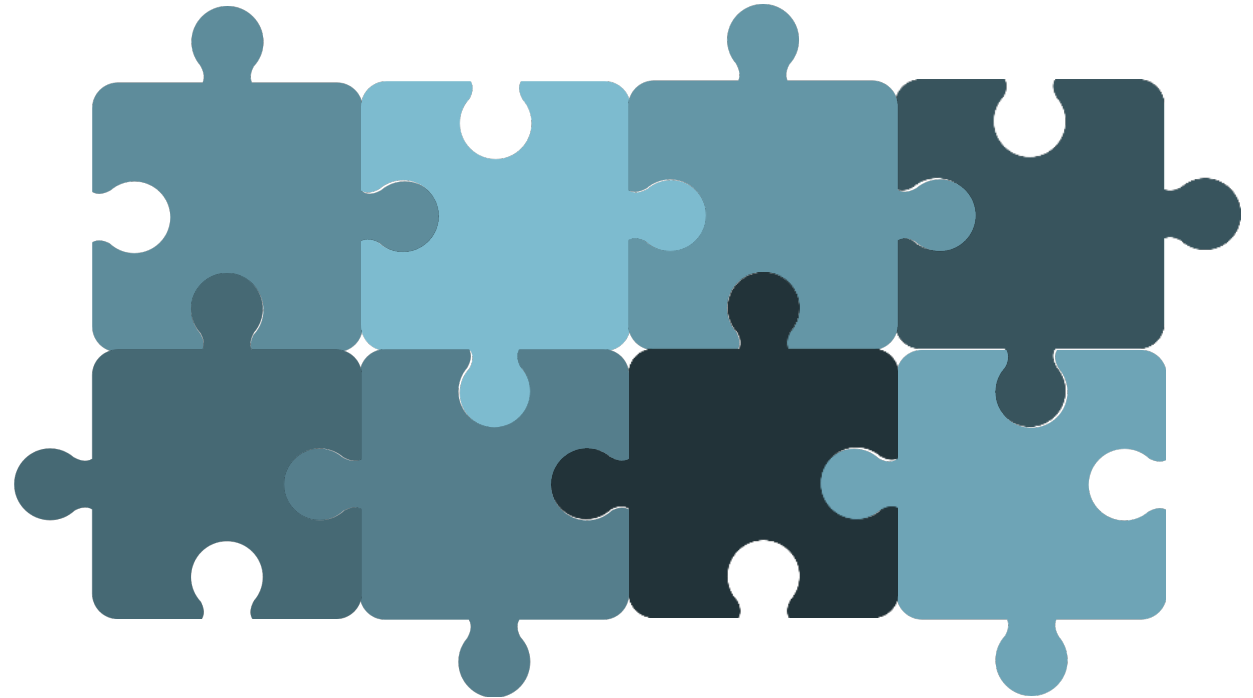
- A personalized guidebook for reducing Woolwich's carbon footprint
- Short, medium and long-term actions to achieve community and corporate GHG reduction targets
- Scope 1, 2 and 3 emissions
- Mitigation and adaptation
- Corporate and community

# WOOLWICH CLIMATE ACTION PLAN: VISION

*To create a resilient, sustainable, and low-carbon future for Woolwich through strategic planning, environmental conservation, and community collaboration.*

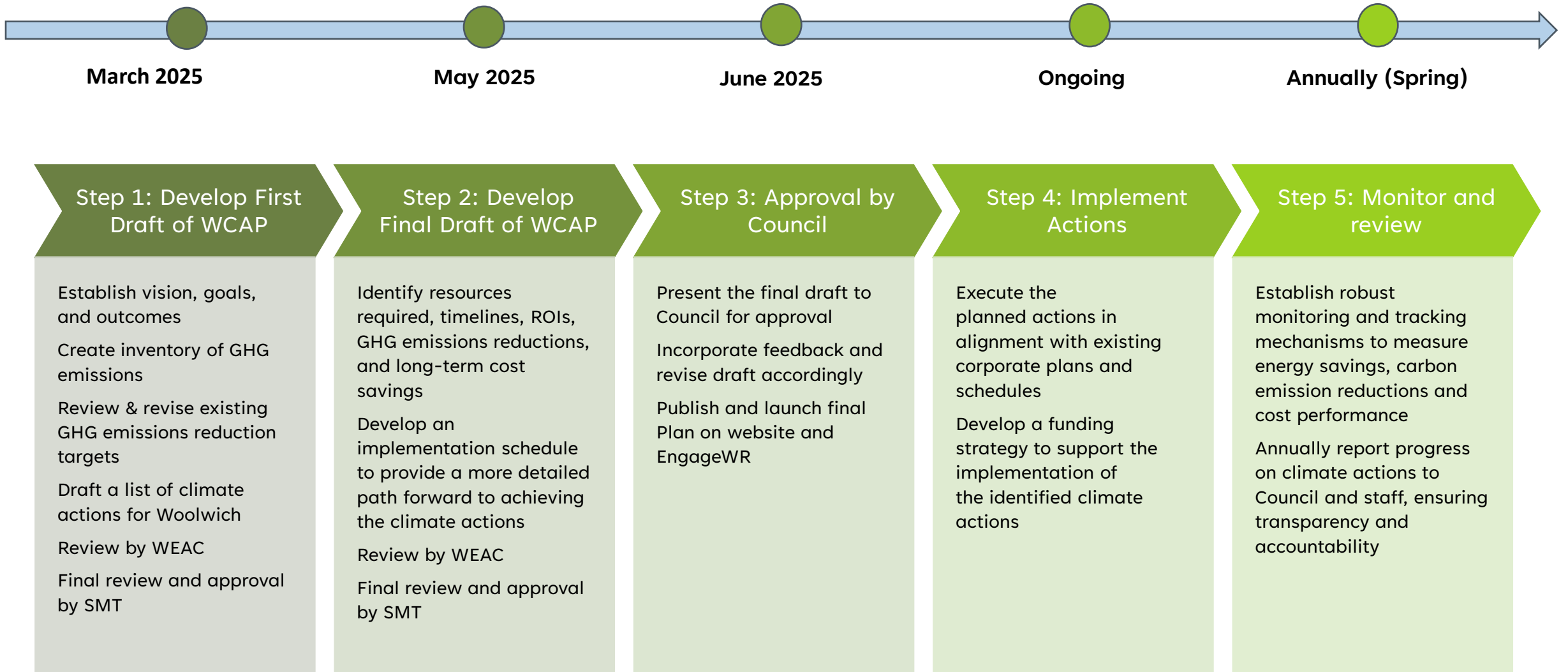
# WOOLWICH CLIMATE ACTION PLAN: GOALS

1. Circular Communities
2. Conscious Consumption
3. Energy Efficient Buildings & Homes
4. Engaged & Empowered Residents
5. Inclusive & Just Transitions
6. Low Methane Agriculture
7. Resilient Communities
8. Sustainable Transportation





# WOOLWICH CLIMATE ACTION PLAN: TIMELINE



**THANK YOU**

Anna Harrison

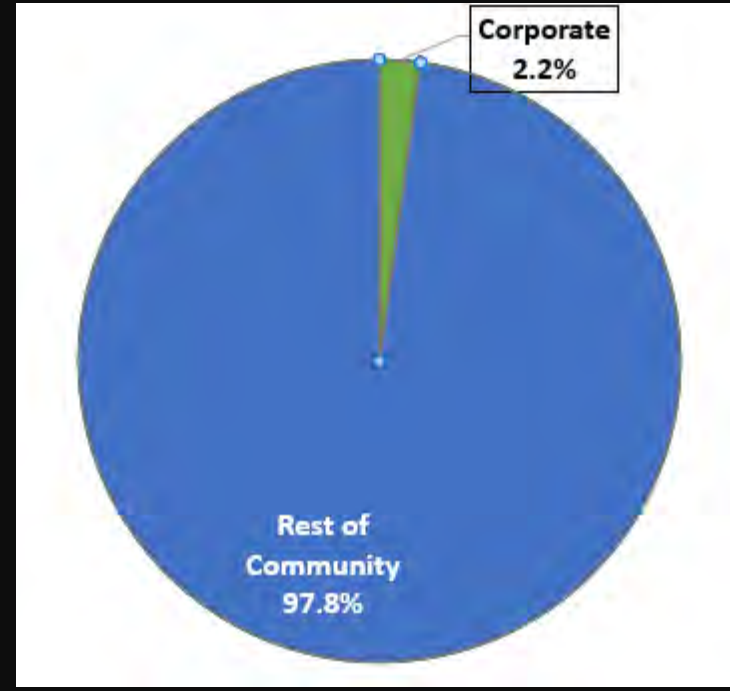
[aharrison@woolwich.ca](mailto:aharrison@woolwich.ca)



# A Call to Councillors

The Why

The How





**Woolwich  
Council's 2021  
50 x 30  
Pledge**

- Based on solid science
- For community protection

## Energy Efficiency and Our 50 x 30 goal

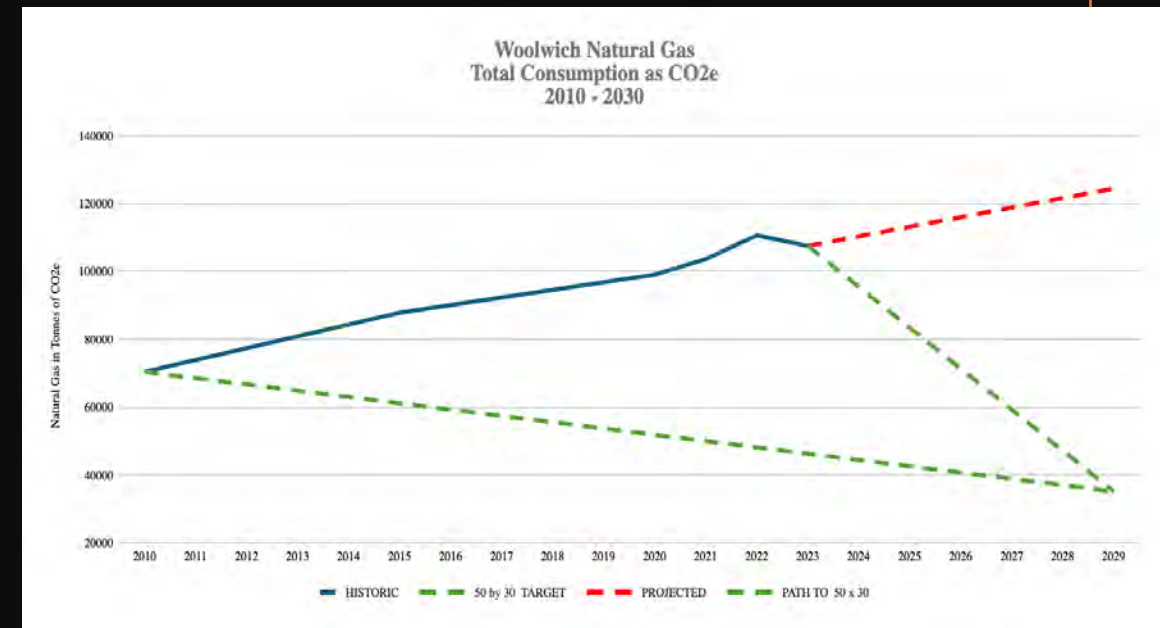
- Natural gas emissions are increasing
- We need higher energy efficiency standards in new builds

Tap on. Tap off.



# What do our actions say?

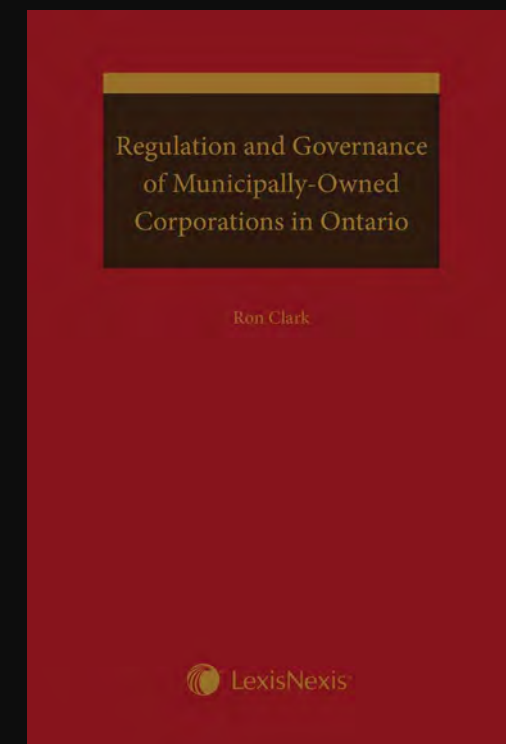
- Woolwich emissions increasing
- New community emissions paid for by future taxpayers



# The Ontario Municipal Act - choices:

## Energy planning Section 147 (1)

- **147 (1)** Without limiting sections 9, 10 and 11, a municipality **may provide for** or participate in **long-term energy planning** in the municipality.





We have to shoot  
to score!



**Township of Woolwich**  
**Summary of Recommendations to Council**  
**From November 5, 2024 Committee of the Whole Meeting**

**1. DS34-2024: Woolwich Housing Needs Assessment, Consultant Report**

That the Council of the Township of Woolwich, considering Report DS 34-2024 respecting Woolwich Housing Needs Assessment, Consultant Report, receive the findings of the Housing Needs Assessment and direct staff to incorporate the recommendations into future development initiatives.

**2. Consent Items**

That the following consent items be received for information:

Items for Information and Public Notice

- Municipal Information for Liquor Sales Licenses - Rural Roots

**3. R07-2024: Parks and Recreation Master Plan**

That the Council of the Township of Woolwich, considering Report R07-2024 respecting the 2024 Parks and Parks and Recreation Master Plan:

1. Approve the 2024 Parks and Recreation Master Plan and endorse the strategic directions set out in the plan (Attachment 1);
2. Approve in principle, the need for a community park and multi-use recreation facility in Breslau and to report back to Council with a recommended site by 2027;
3. Approve in principle, the need for additional parkland and outdoor amenities in Elmira and direct staff to develop a parkland acquisition strategy by 2028;
4. Adopt the new Parks Classification system into the Township Official Plan and the Landscape and Design Guidelines; and
5. Direct staff to include the necessary policies in the Township's Official Plan and to subsequently prepare a Parkland Dedication By-law for Council's consideration in 2025 to permit the Township to require conveyance or payment-in-lieu as a condition of development or re-development as well as using the alternative requirements, as provided for in section 42 of the Planning Act.



## Enforcement Services Staff Report

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Report Number: C29-2024  
 Report Title: Crossing Guard Program Review  
 Author: Vanessa Albanese, Municipal Enforcement Supervisor  
 Meeting Type: Council Meeting  
 Meeting Date: November 18, 2024  
 eDocs or File ID: 128304  
 Consent Item: Yes  
 Final Version: No  
 Reviewed By: Jeff Smith, Director of Corporate Services/Clerk  
 Final Review: Senior Management Team

### Recommendation:

That the Council of the Township of Woolwich, considering Report C29-2024 respecting Crossing Guard Program Review:

1. Remove the crossing guard location at the intersection of Dolman Street and Woolwich Street in Breslau; and
2. Direct staff to develop a policy outlining the guidelines for the crossing guard program and its locations.

### Background:

The crossing guard currently assigned to the controlled three-way stop intersection of Dolman Street and Woolwich Street in Breslau serves students attending Breslau Public School. The guard is scheduled from 8:00 AM to 8:30 AM and 2:50 PM to 3:10 PM.

Recent infrastructure changes, notably the permanent closure of Maders Lane due to the Midwest Subdivision development, have significantly altered student crossing patterns. Consequently, children from Elroy Acres are now crossing at Woolwich Street and Andover Drive, resulting in a marked decrease in the number of students using the Dolman Street crossing. Observations since the start of the school year indicate that, on average, two unassisted and one assisted school-aged child utilize this crossing during designated shift times.



Picture of the crossing location at Dolman Street and Woolwich Street intersection.

### **Comments:**

The Township is currently facing challenges in hiring dedicated crossing guards, which has led to coverage being managed by Township By-law Officers and spare guards. This location is particularly challenging to recruit, and this temporary solution is not sustainable for the long term.

### **Crossing Guard Program Review:**

Currently, the Township lacks a formal policy regulating the assessment of crossing guard locations. Current crossing guard reviews are completed using the Ontario Traffic Council's School Crossing Guard Guide (the "guide") which sets out a recommended crossing guard warrant process and includes recommendations for when a school crossing guard should not be placed at a location. One of those recommendations is that a school crossing guard is not warranted at a location with less than 40 students. By-law Enforcement Officers who have been covering this crossing have observed between zero and two students crossing in the last few weeks. While this is not a formal warrant, it indicates a very low volume of students.

Staff plans to introduce a policy aligned with the Ontario Traffic Council's School Crossing Guard Guide. With such a policy in place, staff will be able to evaluate each crossing guard location against minimum requirements. For example, Council may wish to adopt the 40-student minimum, or a different number. With this policy in place, staff will be able to conduct a thorough evaluation of crossing guard requests and will have rationale to adjust locations as needed.

**Communication Plan:**

If the removal of the crossing guard at Dolman Street and Woolwich Street is approved, staff will notify Breslau Public School and inform affected families directly. Additionally, the Township will provide updates on social media platforms to ensure the wider community is informed. A crossing guard will remain in place until November 29, 2024, to provide adequate notice for the transition.

**Interdepartmental Impacts:**

None.

**Financial Impacts:**

Eliminating this crossing location will have a budget savings of approximately \$6050.00 per year.

**Community Strategic Plan Impacts:**

Building long-term economic prosperity requires careful planning that prioritizes both community growth and safety. By evaluating crosswalk locations and ensuring safe routes for students, we can create a secure environment that supports well-being. Strategic investments and collaboration with stakeholders will be key to fostering a resilient community that meets the needs of current and future residents.

**Conclusion:**

Staff recommends that Council approve the removal of the crossing guard at the intersection of Dolman Street and Woolwich Street in Breslau, and further direct staff to develop a formal policy for the Crossing Guard Program. This policy should include guidelines for evaluating crossing guard locations and requests for new crossings.



## Corporate Services Staff Report

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Report Number: C31-2024  
 Report Title: Parking By-law Housekeeping Amendment  
 Author: Vanessa Albanese, Municipal Enforcement Supervisor  
 Meeting Type: Council Meeting  
 Meeting Date: November 18, 2024  
 eDocs or File ID: 128371  
 Consent Item: Yes  
 Final Version: Yes  
 Reviewed By: Jeff Smith, Director of Corporate Services/Clerk  
 Final Review: Chief Administrative Officer

### Recommendation:

That the Council of the Township of Woolwich, considering Report C31-2024 respecting Parking By-law Housekeeping Amendment adopt the amending by-law attached to the report.

### Background:

By-law Number 71-2012 was adopted by Council on November 5, 2012, to regulate parking on private property and municipal parking lots. The Township received set fine approval from the Regional Senior Justice, which has now been incorporated into the Administrative Monetary Penalty System (AMPS). This system allows By-law Enforcement Officers to issue tickets for various offences, including:

- Parking on private property without the owners' consent
- Parking between 2:30 and 6:00 am, when Township lots are closed
- Parking in an area other than a parking space

This by-law also authorizes Council to appoint Specially Appointed Enforcement Officers to enforce parking on their own property, including the Waterloo Region Airport, St. Jacobs Farmer's Market, Elmira District High School and several multi-residential properties.

Document Number: 128371

## Comments:

### Consistent Definition

The current by-law does not align with the definition of “vehicle” as outlined in the Highway Traffic Act. Currently, the by-law refers to "motor vehicles," which is a more limited term. The proposed amendment will update the by-law to be consistent with the broader definition of "vehicle" under the Highway Traffic Act.

### Penalty Amounts:

As part of this amendment, the Administrative Penalties under By-law 58-2024 have been updated to include new offences specified in the proposed changes to By-law 71-2012. New fines are highlighted in yellow in attachment 1. The fine amounts remain consistent with those previously approved by Council.

### Other Proposed Changes

Staff have identified other opportunities to update and improve the by-law language. The following amendments are proposed:

1. Removal of moving violations:

The by-law will no longer include moving violations (e.g., speeding or driving the wrong way in parking lots), as these were previously listed but not enforceable through parking penalty notices.

2. Removal of Horse-Drawn Vehicle Parking Restrictions:

The provision restricting parking for horse-drawn vehicles, which is not applicable for penalty notices, will be removed.

3. New Accessible Parking Requirements:

A new provision to prohibit parking in accessible parking spaces unless the vehicle displays a valid accessible parking permit when authorized signs are posted and visible.

4. Unlicensed Vehicles Parking:

A new regulation is proposed which prohibits the parking of unlicensed vehicles in municipal parking lots at any time.

## Interdepartmental Impacts:

None.

**Financial Impacts:**

None.

**Community Strategic Plan Impacts:**

This report supports the strategic goal of maintaining an innovative customer service focus by ensuring staff can provide services that meet and exceed community expectations.

**Conclusion:**

Staff recommend adopting the by-law to amend By-law No. 71-2012 and By-law No. 58-2024 attached to this report to provide update and improve consistency in the language of the by-law.

**Attachments:**

1. Amending By-law

The Corporation of the Township of Woolwich

By-law No. XX-2024

A By-law to Amend By-law 71-2012 and By-law 58-2024 for the Purposes of Enforcing Parking on Private and Municipal Property within the Township of Woolwich

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WHEREAS the Council of The Corporation of the Township of Woolwich enacted By-law Number 58-2024 on September 24, 2024, being the Administrative Monetary Penalty System By-law within the Township;

WHEREAS the Council of The Corporation of the Township of Woolwich enacted By-law Number 71-2012 on November 5, 2012, being the establishing the Parking of Vehicles on Private Property or in Municipal Lots within the Township; and

WHEREAS, the Council of The Corporation of the Township of Woolwich deems it necessary and desirable to enact the subject by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

**Amendments to the Private and Municipal Lot Parking By-law**

1. Section 1 of By-law 71-2012, as amended, is amended by adding the following definitions:

j) "Accessible Parking Space" means a parking space designated for the exclusive use of a vehicle displaying an accessible parking permit.

k) "Vehicle" means a motor vehicle, trailer, traction engine, farm tractor, road-building machine, bicycle and any vehicle drawn, propelled or driven by any kind of power, including muscular power.

l) "Unlicensed Vehicle" means a Vehicle that does not have a number plate displayed in the manner prescribed in the Highway Traffic Act.

2. Sections 2, 3, 4, 6 and 7 of By-law 71-2012, as amended, are repealed and replaced with the following sections:

2. No person shall park or leave a vehicle on private property without authority from the owner or occupant of such property.

3. Regulations in Parking Lots:

a) No person shall park a vehicle on any Parking Lot between 2:30 a.m. and 6:00 a.m. at any time.

b) No vehicle having a gross vehicle weight of more than 3 tonnes shall be parked on any Parking Lot, except that buses may be parked in designated areas which have been appropriately signed.



- c) No person shall park a **vehicle** on any Parking Lot except within a parking stall as marked on the pavement.
  - d) No person shall park a **vehicle** on any part of a Parking Lot in such a manner as to encroach on a contiguous parking space unless the vehicle cannot be accommodated in one parking space.
  - e) No person shall park or stop a bus for the purpose of loading and unloading passengers on any Parking Lot except in an area designated for the purposes which have been appropriately signed.
  - f) No person shall park a **vehicle** on any Parking Lot which is designated for permit parking unless they display a currently valid permit to do so and providing that the said permit is posted within the vehicle in such a manner that is visible to the enforcement official.
  - g) No person shall park a **vehicle** on any Parking Lot in an area designated by signs to be reserved for horse-drawn **vehicles**.
  - h) No person shall park a **vehicle** on any Parking Lot in contravention of signs posted by the Township of Woolwich or the owner of a private Parking Lot.
  - i) **When authorized signs have been erected and are on display in a Parking Lot, no person shall park or stop a vehicle in an accessible person parking space without a valid accessible parking permit displayed.**
  - j) **No person shall park an unlicensed vehicle on any part of a Parking Lot at any time.**
4. Where any portion of a **vehicle** is parked in contravention of this by-law the entire vehicle shall be deemed to be parked in contravention of this by-law.
6. A Police Officer, or Municipal Law Enforcement Officer, upon discovery of any vehicle parked or left in a Parking Lot in contravention of this by-law, may cause it to be moved or taken to and placed or stored in a suitable place and all costs and charges for the removal, care and storage of the vehicle, if any, are a lien upon the vehicle, which may be enforced in the manner provided by the Repair and Storage Liens Act, R.S.O. 1990, Chapter R.25, as amended.
7. Where a **vehicle** has been parked in contravention of this by-law, the owner of the vehicle, even though the owner was not the driver of the **vehicle** at the time of the contravention of the by-law, is guilty of an offence and is liable to the fine prescribed for the offence

**Amendments to the Administrative Monetary Penalty System By-law**

3. Schedule A of By-law 58-2024, is hereby amended by replacing the following Parking Administrative Penalties for By-law 71-2012:

<b>Private and Municipal Lot Parking 71-2012</b>			
<b>COLUMN 1 ITEM</b>	<b>COLUMN 2 DESIGNATED PROVISION</b>	<b>COLUMN 3 SHORT FORM WORDING</b>	<b>COLUMN 4 SET PENALTY AMOUNT</b>

1	Section 2	Parked on private property without owners consent	\$40.00
2	Section 3(a)	Parked between 2:30 a.m. and 6:00 a.m.	\$40.00
3	Section 3(b)	Parked vehicle weighing greater than 3 tonnes	\$40.00
4	Section 3(c)	Parked in area other than parking space	\$40.00
5	Section 3(d)	Parked in more than one space	\$40.00
6	Section 3(e)	Parked/Stopped bus for loading/unloading passengers	\$40.00
7	Section 3(f)	Parked in area restricted to parking permits	\$40.00
8	Section 3(g)	Parked vehicle in area designated for horse-drawn vehicles	\$40.00
10	Section 3(h)	Parked in contravention of posted sign	\$40.00
11	Section 3(i)	Parked in accessible parking without permit displayed	\$300.00
12	Section 3(j)	Parked unlicensed vehicle in a municipal lot	\$40.00

### Enactment

4. This by-law shall come into full force and effect on the date it is passed at which time all by-laws, policies and resolutions that are inconsistent with the provisions of this by-law are hereby repealed insofar as it is necessary to give effect to the provisions of this by-law.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

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Mayor

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Clerk



## Infrastructure Services Memo

To: Council  
 From: Haley Bozanis, Engineering Technician  
 Subject: Summary of Traffic and Parking By-Law Amendments  
 eDocs or File ID: N/A  
 Meeting Date: November 18, 2024

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### Purpose:

That the Council of the Township of Woolwich, considering a memorandum from Infrastructure Services dated November 18, 2024, respecting amendments to the Traffic and Parking By-law No. 70-2006, enact the proposed amendments by means of the by-laws as attached in Appendix A.

### Background:

Infrastructure Services are responsible for corridor management throughout all Township of Woolwich road allowances and right-of-ways. Traffic is contained within corridor management, which can include the review of rates of speeds, traffic calming, traffic warrant studies, annual traffic counting program and the traffic and parking by-laws. Requests are received from stakeholders including but not limited to the general public, emergency services, and businesses. If the requests are warranted, the Township will proceed with amendments on a semi-annual basis, generally in the Spring and Fall.

Infrastructure Services brings forward the first annual amendment to The Township of Woolwich Traffic and Parking By-law No. 70-2006. This by-law contains amendments to Rates of Speed on Highways and School Zones in the Township of Woolwich.

### Comments:

Elmira District Secondary School, located along Arthur Street South is bordered by Brubacher Street to the north, Snyder Avenue South to the west and Second Street to the south. Currently, Arthur Street South is the only surrounding street designated as a school zone, with a rate of speed of 40 km/hr.

The Highway Traffic Act (HTA) Part IX, Section 128 (5) states a municipality may “designate a portion of a highway under its jurisdiction that adjoins the entrance to or exit from a school and that is within 150 metres along the highway in either direction beyond

the limits of the land used for the purposes of the school, prescribe a rate of speed that is lower than the rate of speed otherwise prescribed”.

Elmira District Secondary School has entrances to and/or exits from Arthur Street South, Brubacher Street and Second Street, with Snyder Avenue South being the only adjoining street without an entrance or exit. Therefore, Infrastructure Services are proposing introducing school zones, with a rate of speed of 40 km/hr, along Second Street from Arthur Street South to Sugar King Drive and along Brubacher Street from Arthur Street South to Snyder Avenue South.

Given that Snyder Avenue South does not meet the HTA regulations to be designated as a school zone, Infrastructure Services are proposing to reduce the rate of speed to 40 km/hr, in order to ensure consistent speeds within the immediate vicinity of the school.

**Attachments:**

1. Appendix A – By-law XX-2024 – A By-law to Amend the Woolwich Township Traffic and Parking By-law No. 70-2006 regarding Rates of Speed on Highways and School Zones in the Township of Woolwich.

## The Corporation of the Township of Woolwich

### By-law No. XX-2024

#### A By-law to Amend the Woolwich Township Traffic and Parking By-law No. 70-2006 Regarding Rates of Speed on Highways and School Zones in the Township of Woolwich

WHEREAS section 11 of the "*Municipal Act, 2001*, S.O. 2001 c.25" provides that lower-tier municipalities may pass by-laws respecting highways, including parking and traffic on highways; and

WHEREAS on October 10, 2006, the Council of Woolwich passed the Woolwich Township Traffic and Parking By-law No. 70-2006; and

WHEREAS Council deems it necessary and expedient to pass the subject by-law to amend Rates of Speed on Highways and School Zones in the Township of Woolwich;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

1. Schedule 18, "Rates of Speed on Highways (Km/hr)" of By-law No. 70-2006 is amended by adding the following:

Reference	Highway	From	To	Speed
Elmira	Second Street	Sugar King Drive	Arthur Street South	40 km/hr
Elmira	Brubacher Street	Snyder Avenue South	Arthur Street South	40 km/hr
Elmira	Snyder Avenue South	South Street	First Street West	40 km/hr

2. Schedule 29, "School Zones" of By-law No. 70-2006 is amended by adding the following:

Reference	Address
Elmira District Secondary School	4 University Avenue, Elmira

3. This by-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk



## Region of Waterloo

October 23, 2024

### Making Decisions That Matter for October 23, 2024

With input from the community, Regional Council sets the direction for the Region as an organization and makes decisions that help improve the lives of Waterloo Region residents every day. Please refer to the minutes for an official record of the meeting.

### **Hybrid shelter on Erb's Road renewed as we advance Plan to End Chronic Homelessness**

The Region of Waterloo will continue to operate the Erb's Road Hybrid Emergency Shelter until at least 2030. This site has 50 individual cabins and a main cabin complex to support those experiencing unsheltered homelessness in Waterloo Region. In its first year, the shelter supported 103 people. Nineteen of these have moved from the shelter into housing. In a survey, a majority of Erb's Road Hybrid Shelter residents said the site was a positive option for stability and recovery.

Regional Council has also approved a funding and engagement strategy to move forward with the wider Plan to End Chronic Homelessness. A projected \$345M is needed over the next six years to end chronic homelessness in Waterloo Region by 2030, plus \$110 million in capital investments. Funding for 2025 will be decided during the upcoming Plan and Budget process and will require investments from other levels of government.

[Read the full report](#) on Erb's Road

[Read the full report](#) on the PECH

### **Improving road safety with new pedestrian pathway**

Regional Council has approved a design that will improve safety and traffic flow on busy Franklin Boulevard between Bishop Street and Avenue Road. The plan includes two lanes of traffic in each direction plus a third lane between Can-Amera Parkway and Elgin Street, center medians, multi-use trails on both sides of the road and roundabouts where Franklin meets Can-Amera Parkway and Elgin Street/Saginaw Parkway. A new pedestrian pathway underneath Franklin at Saginaw will improve safety for the high volume of pedestrians – most of them St. Benedict High School students. The project will also include important watermain upgrades. The estimated cost is \$22 million.

[Read the full report](#)

## Expanding Municipal Speed Camera program for safer streets

Regional Council has voted to move forward with its Municipal Speed Camera program to help enforce speed limits and keep roads safer for everyone. With the program expanding to all eligible school across Waterloo Region, Council has approved bylaws to hire officers and other implementation. To keep streets safer, drivers who speed will face penalties ranging from \$5 to \$19.50 per kilometre over the speed limit.

Region of Waterloo is also adopting a new method for creating Community Safety Zones on Regional roads. The Region will add new zones using data like traffic levels, pedestrian levels, collision history, and more. Community Safety Zones will also be created where a new Municipal Speed Camera is installed. Designating areas this way identifies roadways with higher risk. Speeding fines are increased in these zones to encourage slower, safer vehicle speeds and help reduce serious collisions.

[Read the full report](#) on Municipal Speed Cameras

[Read the full report](#) on Community Safety Zones

## GRT to consider all buses to grow public transit

Grand River Transit will consider clean-diesel, clean-diesel hybrid, and battery-electric buses for fleet updates in 2026. The fleet needs to replace 82 buses from 2026-2030 to maintain current service. The fleet will also need to grow by 10 buses per year to meet increased demand for car-free options to get around Waterloo Region.

GRT had planned to buy only hybrid and electric buses. Due to the state of the bus manufacturing industry and current electric buses capabilities, it is not feasible to buy only electric buses at this time.

[Read the full report](#)

## Support for local workers and businesses

The Region of Waterloo is investing \$379,000 in three new programs, in partnership with local Chambers of Commerce and other community partners. These programs are designed to help attract and support the talented workforce that local businesses need. The investments are:

- \$80,000 to attract doctors to this community through the Healthcare & Physician Recruitment Program
- \$249,000 to implement a Food Bank Volunteer Pilot Program that will create temporary jobs and provide newcomers with critical skill assessments and work experience
- \$50,000 to create a Waterloo Region Newcomer Ecosystem Mapping Project to help clarify the settlement process and available services for newcomers

[Read the full report](#)



**COUNCIL'S OUTSTANDING ACTIVITY LIST**  
As of November 14<sup>th</sup>, 2024

<b>Discussion Date</b>	<b>Title/Action Required</b>	<b>Assigned To</b>	<b>Projected Date of Completion</b>	<b>Updates/Notes</b>
O – May 16, 2017 R – July 4, 2017 R – August 22, 2017 R – September 12, 2017 R – December 9, 2019 R – March 2, 2022	<b>Taxation of Old Order Mennonite Churches</b>	DS	Later in 2024	Updated policies to allow severance of churches have been incorporated in the Township Official Plan to be approved by the Region. To be included in part two of the ROPP review.
<b>Commitments with Unplanned/Unknown Financial Implications</b>				
<b>Meeting Date</b>	<b>Title/Project</b>	<b>Assigned To</b>	<b>Projected Date of Completion</b>	<b>Commitment/Updates/Notes</b>
O - October 1, 2019 R – December 9, 2019	<b>Resolution to Declare a Climate Emergency and Implementation of a Corporate Carbon Budget</b>	CAO / FIN / RCS	Tied to the implementation of the TransformWR Strategy	Council passed a resolution which was confirmed at the October 1, 2019, Council meeting to declare a climate emergency and implement a corporate carbon budget.  A Region wide group is to be established to create a plan.  Until this joint group is established, it was noted that the township has begun to address climate action strategies with respect to: <ul style="list-style-type: none"> <li>• development applications</li> <li>• implementation of updated Building Code regulations</li> <li>• update to the Zoning by to reflect electric vehicles</li> <li>• investigation into green options for infrastructure projects</li> </ul>
	<b>Future Infrastructure Maintenance Agreement with the Region of Waterloo</b>	Infrastructure Services	Later in 2024	

## Resolution for Council Members to Participate in an All-Council Meeting Hosted by the Region of Waterloo

That the Council of the Township of Woolwich participate in an in-person all-Council meeting hosted by the Region of Waterloo at Centre in the Square, 101 Queen St N, Kitchener on Friday, December 6, 2024, from 2:00 p.m. to 4:30 p.m.

# The Corporation of the Township of Woolwich

## By-law No. XX-2024

### A By-law to Further Amend Zoning By-law 26-2024, of the Township of Woolwich

#### (881 Weber Inc. - 881 Weber Street North)

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WHEREAS on November 18<sup>th</sup>, 2024, the Council of Woolwich deems it desirable to further amend By-law 26-2024, as amended.

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

1. That following Section 16.273 of By-law 26-2024, as amended, the following Section and corresponding Schedule 'A' be added, for part of the property described as 881 Weber Street, Part of Lots 18 and 19, German Company Tract, Township of Woolwich:

#### **881 Weber Street**

- 16.274 Notwithstanding any other provisions of this By-law, the lands illustrated on the plan forming Section 16.XXX of Schedule 'A' of this By-law (the "Plan") may be used for the following specific uses in addition to the uses permitted in the zone within which the parcel lies:

#### Area A

- a) An orchard processing operation;
- b) An agricultural research and training centre;
- c) Farm produce stand;
- d) Seasonal farm help accommodation; and
- e) Year-round farm help accommodation.

Subject to the following:

- i) That all buildings, structures or parking areas shall be located within Area A identified on the Plan;
- ii) Notwithstanding i) above, all buildings and structures shall be set back a minimum of 15 metres from the south property line;
- iii) That the maximum permitted total floor area of a farm produce stand is 250 square metres, and shall permit the sale of produce primarily grown or raised on site but may include the sale of produce or goods grown or created off-site limited to only 25% of the total floor area;

- iv) That a minimum of 20 parking spaces shall be provided for the farm produce stand and agricultural research and training centre (“Area of Operation” in Schedule “A”);
- v) For the purposes of this section, an “orchard processing operation” shall mean agricultural and agricultural-related activities associated with a fruit orchard, including but not limited to administrative offices and related facilities, cold storage, fruit pre-cooling, fruit washing, fruit packing, other fruit processing, shipping/receiving, storage and related functions such as parking and private services (water, septic, storm water);
- vi) For the purposes of this section, “seasonal farm help accommodation” shall mean a building or part of a building that functions as an agricultural use for the temporary accommodation of seasonal farm workers for up to nine (9) months of any given calendar year, provided that such accommodation does not serve as the principal place of residence of an occupant and the occupants serve the orchard operation. The seasonal farm help accommodations shall be located on a parcel of land that is part of the extended farm operation and within the farm building cluster (“Area of Operation” in Schedule “A”);
- vii) That seasonal farm help accommodation may have separate entrances into each unit with no internal connection required and may be in the form of a rowhouse (i.e. vertical separation between units) and that the farm help accommodation buildings shall have a built form typology that has rural and architectural characteristics that are incorporated into the building design, and shall have a maximum number of 5 seasonal farm help accommodation units with a maximum number of 20 single occupancy bedrooms and a minimum of 5 parking spaces within the “Area of Operation”;
- viii) For the purposes of this section, “year-round farm help accommodation” shall mean a building or part of a building that functions as an agricultural use for the year-round accommodation of farm workers and family members, provided that the farm workers serve the orchard operation. Such accommodation may serve as the principal place of residence of an occupant. The permanent farm help accommodations shall be located on a parcel of land that is part of the extended farm operation and within the farm building cluster (“Area of Operation” in Schedule “A”);
- ix) That year-round farm help accommodation may have separate entrances into each unit with no internal connection required and may be in the form of a rowhouse (i.e. vertical separation

between units) and the farm help accommodation buildings shall have a built form typology that has rural and architectural characteristics that are incorporated into the building design, and shall have a maximum number of 3 year-round farm help accommodation units with a minimum of 3 parking spaces within the “Area of Operation”;

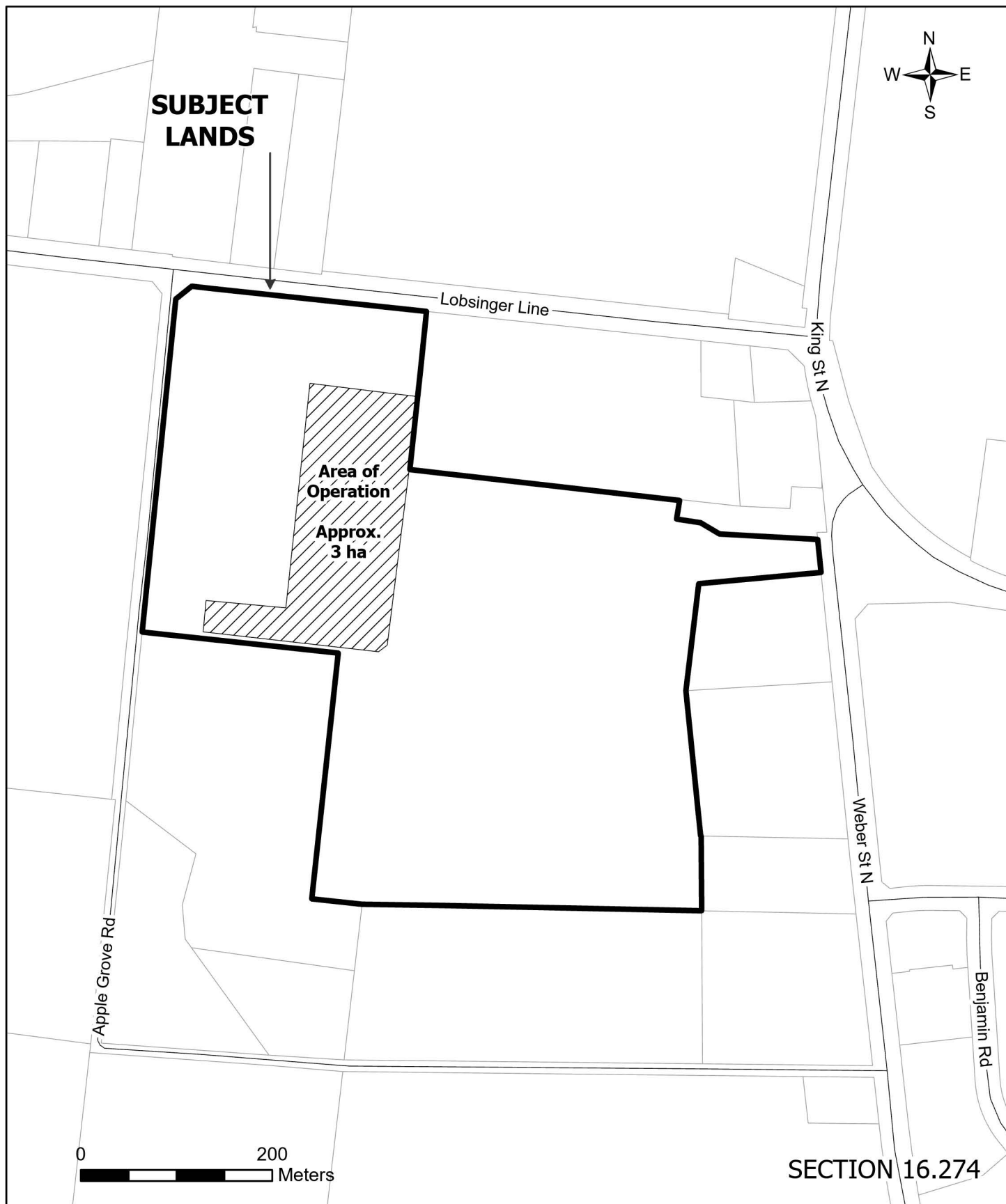
- 2. This By-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

Schedule "A"  
881 Weber Street North  
TRACT GERMAN COMPANY PT LOTS 18 AND 19 AND  
RP 58R3830 PT 3



The Corporation of the Township of Woolwich

By-law No. XX-2024

A By-law to Amend By-law 71-2012 and By-law 58-2024 for the Purposes of Enforcing Parking on Private and Municipal Property within the Township of Woolwich

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WHEREAS the Council of The Corporation of the Township of Woolwich enacted By-law Number 58-2024 on September 24, 2024, being the Administrative Monetary Penalty System By-law within the Township;

WHEREAS the Council of The Corporation of the Township of Woolwich enacted By-law Number 71-2012 on November 5, 2012, being the establishing the Parking of Vehicles on Private Property or in Municipal Lots within the Township; and

WHEREAS, the Council of The Corporation of the Township of Woolwich deems it necessary and desirable to enact the subject by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

**Amendments to the Private and Municipal Lot Parking By-law**

1. Section 1 of By-law 71-2012, as amended, is amended by adding the following definitions:

- j) "Accessible Parking Space" means a parking space designated for the exclusive use of a vehicle displaying an accessible parking permit.
- k) "Vehicle" means a motor vehicle, trailer, traction engine, farm tractor, road-building machine, bicycle and any vehicle drawn, propelled or driven by any kind of power, including muscular power.
- l) "Unlicensed Vehicle" means a Vehicle that does not have a number plate displayed in the manner prescribed in the Highway Traffic Act.

2. Sections 2, 3, 4, 6 and 7 of By-law 71-2012, as amended, are repealed and replaced with the following sections:

2. No person shall park or leave a vehicle on private property without authority from the owner or occupant of such property.

3. Regulations in Parking Lots:

- a) No person shall park a vehicle on any Parking Lot between 2:30 a.m. and 6:00 a.m. at any time.
- b) No vehicle having a gross vehicle weight of more than 3 tonnes shall be parked on any Parking Lot, except that buses may be parked in designated areas which have been appropriately signed.

- c) No person shall park a vehicle on any Parking Lot except within a parking stall as marked on the pavement.
  - d) No person shall park a vehicle on any part of a Parking Lot in such a manner as to encroach on a contiguous parking space unless the vehicle cannot be accommodated in one parking space.
  - e) No person shall park or stop a bus for the purpose of loading and unloading passengers on any Parking Lot except in an area designated for the purposes which have been appropriately signed.
  - f) No person shall park a vehicle on any Parking Lot which is designated for permit parking unless they display a currently valid permit to do so and providing that the said permit is posted within the vehicle in such a manner that is visible to the enforcement official.
  - g) No person shall park a vehicle on any Parking Lot in an area designated by signs to be reserved for horse-drawn vehicles.
  - h) No person shall park a vehicle on any Parking Lot in contravention of signs posted by the Township of Woolwich or the owner of a private Parking Lot.
  - i) When authorized signs have been erected and are on display in a Parking Lot, no person shall park or stop a vehicle in an accessible person parking space without a valid accessible parking permit displayed.
  - j) No person shall park an unlicensed vehicle on any part of a Parking Lot at any time.
4. Where any portion of a vehicle is parked in contravention of this by-law the entire vehicle shall be deemed to be parked in contravention of this by-law.
6. A Police Officer, or Municipal Law Enforcement Officer, upon discovery of any vehicle parked or left in a Parking Lot in contravention of this by-law, may cause it to be moved or taken to and placed or stored in a suitable place and all costs and charges for the removal, care and storage of the vehicle, if any, are a lien upon the vehicle, which may be enforced in the manner provided by the Repair and Storage Liens Act, R.S.O. 1990, Chapter R.25, as amended.
7. Where a vehicle has been parked in contravention of this by-law, the owner of the vehicle, even though the owner was not the driver of the vehicle at the time of the contravention of the by-law, is guilty of an offence and is liable to the fine prescribed for the offence

**Amendments to the Administrative Monetary Penalty System By-law**

3. Schedule A of By-law 58-2024, is hereby amended by replacing the following Parking Administrative Penalties for By-law 71-2012:

<b>Private and Municipal Lot Parking 71-2012</b>			
<b>COLUMN 1 ITEM</b>	<b>COLUMN 2 DESIGNATED PROVISION</b>	<b>COLUMN 3 SHORT FORM WORDING</b>	<b>COLUMN 4 SET PENALTY AMOUNT</b>



1	Section 2	Parked on private property without owners consent	\$40.00
2	Section 3(a)	Parked between 2:30 a.m. and 6:00 a.m.	\$40.00
3	Section 3(b)	Parked vehicle weighing greater than 3 tonnes	\$40.00
4	Section 3(c)	Parked in area other than parking space	\$40.00
5	Section 3(d)	Parked in more than one space	\$40.00
6	Section 3(e)	Parked/Stopped bus for loading/unloading passengers	\$40.00
7	Section 3(f)	Parked in area restricted to parking permits	\$40.00
8	Section 3(g)	Parked vehicle in area designated for horse-drawn vehicles	\$40.00
10	Section 3(h)	Parked in contravention of posted sign	\$40.00
11	Section 3(i)	Parked in accessible parking without permit displayed	\$300.00
12	Section 3(j)	Parked unlicensed vehicle in a municipal lot	\$40.00

### Enactment

4. This by-law shall come into full force and effect on the date it is passed at which time all by-laws, policies and resolutions that are inconsistent with the provisions of this by-law are hereby repealed insofar as it is necessary to give effect to the provisions of this by-law.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

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Mayor

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Clerk

## The Corporation of the Township of Woolwich

### By-law No. XX-2024

#### A By-law to Amend Heritage By-law 60-2007, of the Township of Woolwich

WHEREAS Section 30(1) of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18 as amended, provides that there is authority for this by-law; and

WHEREAS on November 18, 2024, the Council of Woolwich deems it desirable to amend by-law 60-2007;

AND WHEREAS the Council of the Township of Woolwich has caused to be served on the owner of the property known municipally as the West Montrose Covered Bridge in the Township of Woolwich, and upon the Ontario Heritage Trust, a Notice of Intention to Designate as being of cultural heritage value or interest that part of the property more particularly described in Schedule A attached hereto and has caused such Notice of Intention to be published in the September 19, 2024 edition of the Observer, a newspaper having general circulation in the Township of Woolwich;

AND WHEREAS no notice of objection to the proposed amendment has been served on the Clerk of the municipality;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

1. That Schedule A of By-law 60-2007, be revised accordingly and replaced with the following:

#### Schedule A

#### The West Montrose Covered Bridge

##### Legal Description of the Property

Part Lot 71, part of the Grand River, identified as the West Montrose Covered Bridge on the sketch attached as Schedule B to By-law 60-2007 known municipally as West Montrose Covered Bridge, Township of Woolwich, Regional Municipality of Waterloo.

##### Description of Property

The West Montrose Covered Bridge is a late 19th century covered wooden bridge that spans the Grand River in the rural village of West Montrose. Connecting Hill Street, Covered Bridge Drive and Rivers Edge Drive, the bridge is just over 200 feet in length and covered with red-painted wood paneling and a gable roof.

### Statement of Cultural Heritage Value or Interest

The West Montrose Covered Bridge is the only remaining covered bridge in Ontario and the second oldest surviving bridge in the Region of Waterloo. It was designed by a local contractor, John Bear, who, with his brother Benjamin, constructed the bridge in 1881 as a replacement for an earlier open bridge at the same location. Originally, the bridge was constructed solely of wood.

Over the course of more than a century, a number of improvements have been necessary to maintain the function and integrity of the bridge. The bridge materials today are a mix of wood, stone, asphalt, concrete and steel, representing not only the evolution of bridge technology but also the stewardship of the township, the region and the province. While the materials have been altered, however, the original form of the bridge designed by John Bear has been largely maintained.

The 'Kissing Bridge', as it was appropriately nicknamed due to the intimacy and privacy that the covered bridge offered its travelers, is an iconic structure. It is a prominent and recognizable feature in arguably one of the most picturesque landscapes in Ontario. It is also representative of the early history of Woolwich Township and of an earlier time in the village.

### Description of Heritage Attributes

Attributes that contribute to the cultural heritage value of the bridge and which should be retained include:

- the original location of the bridge in the Village of West Montrose spanning the Grand River;
- the original dimensions of the bridge, 208 feet in length and 17 feet wide;
- the original truss configuration, a hybrid Queen Post - Howe timber configuration;
- the stone masonry central pier;
- the wood exterior vertical siding and interior vertical sectional paneling located on the north and south ends of the bridge;
- louvered wood window openings;
- the wood shingled gable roof;
- the system of illumination by decorative electric interior lamps; and
- views to and into the bridge from the north and south banks of the Grand River.

2. This by-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18 day of November, 2024.

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Mayor

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Clerk

The Corporation of the Township of Woolwich  
By-law No. XX-2024

A By-law to provide for the appointment of a Municipal Law  
Enforcement Officer, Animal Control Officer and Property Standards  
Officer for the Township of Woolwich  
(Frank Heinrich)

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WHEREAS Section 15(1) of the Police Services Act, R.S.O. 1990, Chapter P.15 provides that a municipal council may appoint persons to enforce the by-laws of the municipality;

AND WHEREAS Section 15(2) of the Police Services Act R.S.O. 1990, Chapter P.15 provides that Municipal Law Enforcement Officers are peace officers for the purpose of enforcing municipal by-laws;

AND WHEREAS the Council of the Corporation of the Township of Woolwich deems it expedient to appoint Municipal Law Enforcement Officers to enforce the by-laws of the municipality;

AND WHEREAS under authority of Section 11 of the Municipal Act S.O. 2001, the Council of the Corporation of the Township of Woolwich has passed an Animal Control By-law which sets out that Council may appoint an Animal Control Officer to carry out the provisions of the By-law;

AND WHEREAS under authority of Section 15.1(3) of the Building Code Act, the Council of the Corporation of the Township of Woolwich has passed a Property Standards By-law which sets out that Council shall appoint a Property Standards Officer to carry out the provisions of the by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP ENACTS AS FOLLOWS:

1. That **Frank Heinrich** be appointed as Municipal Law Enforcement Officer, Animal Control Officer, and Property Standards Officer for the Township of Woolwich.
2. This by-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

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Mayor

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Clerk

The Corporation of the Township of Woolwich  
By-law No. XX-2024

A By-law to provide for the appointment of a Municipal Law  
Enforcement Officer, Animal Control Officer and Property Standards  
Officer for the Township of Woolwich  
(Robert Hughes)

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WHEREAS Section 15(1) of the Police Services Act, R.S.O. 1990, Chapter P.15 provides that a municipal council may appoint persons to enforce the by-laws of the municipality;

AND WHEREAS Section 15(2) of the Police Services Act R.S.O. 1990, Chapter P.15 provides that Municipal Law Enforcement Officers are peace officers for the purpose of enforcing municipal by-laws;

AND WHEREAS the Council of the Corporation of the Township of Woolwich deems it expedient to appoint Municipal Law Enforcement Officers to enforce the by-laws of the municipality;

AND WHEREAS under authority of Section 11 of the Municipal Act S.O. 2001, the Council of the Corporation of the Township of Woolwich has passed an Animal Control By-law which sets out that Council may appoint an Animal Control Officer to carry out the provisions of the By-law;

AND WHEREAS under authority of Section 15.1(3) of the Building Code Act, the Council of the Corporation of the Township of Woolwich has passed a Property Standards By-law which sets out that Council shall appoint a Property Standards Officer to carry out the provisions of the by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP ENACTS AS FOLLOWS:

1. That **Robert Hughes** be appointed as Municipal Law Enforcement Officer, Animal Control Officer, and Property Standards Officer for the Township of Woolwich.
2. This by-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

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Mayor

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Clerk

## The Corporation of the Township of Woolwich

### By-law No. XX-2024

#### A By-law to Amend the Woolwich Township Traffic and Parking By-law No. 70-2006 Regarding Rates of Speed on Highways and School Zones in the Township of Woolwich

WHEREAS section 11 of the "*Municipal Act, 2001, S.O. 2001 c.25*" provides that lower-tier municipalities may pass by-laws respecting highways, including parking and traffic on highways; and

WHEREAS on October 10, 2006, the Council of Woolwich passed the Woolwich Township Traffic and Parking By-law No. 70-2006; and

WHEREAS Council deems it necessary and expedient to pass the subject by-law to amend Rates of Speed on Highways and School Zones in the Township of Woolwich;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOOLWICH HEREBY ENACTS AS FOLLOWS:

1. Schedule 18, "Rates of Speed on Highways (Km/hr)" of By-law No. 70-2006 is amended by adding the following:

Reference	Highway	From	To	Speed
Elmira	Second Street	Sugar King Drive	Arthur Street South	40 km/hr
Elmira	Brubacher Street	Snyder Avenue South	Arthur Street South	40 km/hr
Elmira	Snyder Avenue South	South Street	First Street West	40 km/hr

2. Schedule 29, "School Zones" of By-law No. 70-2006 is amended by adding the following:

Reference	Address
Elmira District Secondary School	4 University Avenue, Elmira

3. This by-law shall come into full force and effect on the date it is passed.

FINALLY PASSED AND ENACTED this 18<sup>th</sup> day of November, 2024.

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Mayor

\_\_\_\_\_  
Clerk

The Corporation of the Township of Woolwich

By-law No. XX-2024

A By-law to Confirm All Actions and Proceedings of the Council

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The Council of the Corporation of the Township of Woolwich enacts as follows:

All actions and proceedings of the Council taken at its meeting held on:

**November 18<sup>th</sup>, 2024**

Except those taken by by-law and those required by law to be done by resolution, are hereby sanctioned, ratified and confirmed as though set out herein provided, however, that any member of this Council who has dissented from any action or proceeding or has abstained from discussion and voting thereon shall be deemed to have dissented or abstained, as the case may be, in respect of this by-law as it applies to such action or proceeding.

Passed this 18<sup>th</sup> day of November, 2024

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Mayor

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Clerk