



February 20, 2025 Council Meeting

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Addition to the Agenda Questions received from Council seeking additional information and the corresponding responses provided by staff regarding the February 20, 2025 Council agenda items.

Corporate Workplan

- In terms of the Proposed Zoning By-Law Amendments - what is the order of priority for the various ones identified. What is STR? **Staff will prepare one zoning by-law amendment to address the list proposed. Due to the process for a Township initiated zoning by-law amendment, it makes most sense to include in one amendment. STR stands for Short Term Rentals.**
- What work is proposed in the Asset Management Plan and Policy Updates? **Commencing the update to the 2019 Asset Management Plan and Asset Management Policy and implementing the Asset Management System. It is recommended that the Township first prioritize the asset management and budget system implementations.**
- In 2023 - it was anticipated that the new budgeting software implementation and the new asset management implementation would be complete in order to integrate the asset management plan, inflation etc.. into capital budget and forecast. Have those 2 projects been completed and has it created efficiencies into the budgeting and asset management planning? **Please see response below.**

While reading through the budget reports I'm wondering where we are in the process of starting to use the new software we've been hearing about for budgeting. It seems that the AM projection is constantly fluctuating in large dollar amounts and it would be good to have this scoped down. As of now the AM plan is concerning but I'm not sure how much of a concern it really is when the numbers keep changing. When will the new budgeting program be implemented?

Does staff have concerns about the AM deficit?

What options do we have to rectify the goal of keeping the balance above 2.5M?

The finance department's co-op student was hired in 2024 for a contract period. Three significant grant applications were announced by the Province in late 2024 which consumed a lot of this position's time. In addition, this role has made considerable progress in reconciling data related to the accounting, asset management, and budgeting



for the implementation of our asset management system. Both the budget and asset management system implementations are ongoing and are expected to be completed by the end of 2025, assuming no further finance staff vacancies. Unfortunately, filling contract positions in 2024 has proven to be challenging, which has impacted the timely completion of both system implementations. As a result, progress on these projects has been deferred to prioritize day-to-day operations and other essential corporate finance functions.

The 2025 Capital Budget and Forecast reflect the latest inspection results and updated plans, including the 2024 Development Charges Study, 2024 Energy Conservation and Demand Management Plan, 2023 Ontario Structure Inspection Manual (for Bridges and Culverts), and the 2023 Roads Management Plan. Cost estimates have been adjusted to reflect the most recent figures and CPI increases for major equipment. Therefore, the 2025 Capital Budget and Forecast continues to serve as a useful tool for asset management planning until the full implementation of the Asset Management system by the end of 2025, subject to no further finance staff vacancies.

The projected deficit balances in the AM discretionary reserve have been previously reported to Council in the following reports:

- Report FIN-2023-031 (October 25, 2023 Council Meeting)
- Report FIN-2024-002 (January 10, 2024 Council Meeting)
- Report FIN-2024-004 (February 7, 2024 Council Meeting)
- Report FIN-2024-027 (October 23, 2024 Council Meeting)

It is important to note that, as with any estimates, the projected figures will continue to change as new information becomes available. This fluctuation is a common challenge, regardless of whether we are using an asset management/budget system, spreadsheets, or other tools. Council should keep in mind that these are estimates provided at a specific point in time and are subject to change.

Surpluses in recent years have been minimal, leading to limited surplus contributions to this reserve (e.g., the 2022 surplus was \$44K, and the 2023 surplus was \$28K).

To address the deficit, staff will present options for Council's consideration prior to the 2026 budget deliberations. Options were outlined in Report FIN-2024-027 presented to



Council on October 23, 2024, which led to an increase in Council’s contribution to the AM discretionary reserve as part of 2025 budget deliberations.

Projected Balances in Reserves

Below is a comparison of the AM projected balances reported in 2024 vs. 2025. Beginning in 2028, there begins to be significant decreases in the balance as compared to what was projected in the previous budget cycle. Are there specific projects that have been added or increased that we could look at either deferring, reducing or eliminating? **Deferring, reducing or eliminating projects would need to be reviewed by the senior leadership team and reported back to Council for approval prior to 2026 budget deliberations.**

Would it be feasible to include updates on the projected balances in the AM Reserve on a quarterly basis (at the same time we look at the budget updates) so that we can see in real time how this balance is fluctuating? **Given current priorities and operations, this would not be feasible with current resources.**

Based on the current version of the 2024 Capital Budget and Forecast, incorporating the changes noted in Report FIN-2024-002, the estimated balances in the AM Discretionary Reserve are as outlined below:

2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
\$2.9M	\$1.6M	\$1.6M	\$1.4M	-\$460K	-\$392K	-\$1.0M	-\$183K	\$46K	\$1.3M

Based on the 2025 Capital Budget and Forecast, the estimated balances in the AM Discretionary Reserve are as outlined below:

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
\$3.1M	\$1.7M	\$1.0M	-\$1.3M	-\$1.5M	-\$2.6M	-\$1.9M	-\$2.3M	-\$1.1M	\$73.7K

The above changes were described in detail on pages 11 to 13 of Report FIN-2024-027 presented to Council at its meeting held on October 23, 2024. This report is attached hereto.

9.2.3 Report FIN-2025-006 - Balances in Discretionary and Restricted Reserves

-p.3 of report re “Schedule E to Report FIN-2025-006 does not include an estimated 2024 surplus allocation to be allocated to the Asset Management (AM) Discretionary Reserve in accordance with Council Resolution No. 2019-347 given there is a limited surplus



anticipated for 2024.”; can we get an approximate amount ie. under \$10k, 10k to 20k, or 20k to 30k?

-schedule G what is the reason for negative balances in the aggregate levy in the years 2025 to 2031?

To address the deficit, staff will present options for Council's consideration prior to the 2026 budget deliberations. Options were outlined in Report FIN-2024-027 presented to Council on October 23, 2024, which led to an increase in Council's contribution to the AM discretionary reserve as part of 2025 budget deliberations.

6.7 & 6.8 - Consent Resolutions regarding Tariffs - Is there any significant purchases (or even small ones) that the township makes that come from the US? If so, are there any opportunities to find Canadian alternatives? **There are a number of large and small US purchases. The leadership team will review current contracts to determine if Canadian alternatives can be utilized for these US purchases.**

9.2.2 - Completed Capital Projects

- Why is actual cost of structural firefighter gear so much higher than budgeted? **Ordered 10 sets of gear rather than the 5 that were budgeted as the 5 that were budgeted in 2023 were ordered but not delivered until 2024. Unfortunately, the 2023 budgeted funds were not carried forward to 2024. However, this project was fully funded by the asset management discretionary reserve and the full amount will be withdrawn from this reserve in 2024. Also, there has been an increase in gear costs which have been accounted for in the 2025 capital budget.**
- There is no actual cost for Microsoft 365 Migration - is this a capital carry-forward? **No, this project is closed and finalized in 2024. There were no one-time costs from the Township's IT services firm associated with the project as the work was minimal.**
- Is the emergency culvert replacement on Darkwood Road a project that would have been required in the near future anyways? **The Darkwood culvert had a lifespan that could have reached 2029. Unfortunately, due to high water flow from the early summer storm, the culvert collapsed. Asset management can be adjusted to apply a 30 year lifespan for this asset now.**

9.2.1 - Donation Policy

The below type of donation does not qualify for an official donation receipt

i) Gifts of service including any non-monetary assets without physical substance, such as services, time, skills, or effort;



However - it is not clear whether these types of donations qualify for the donor wall. I am hopeful that the intent would be that these types of donations can still be recognized on the donation wall - but maybe a line to clarify in the policy should be added? **The policy reads that “donations” within the various thresholds are eligible for being included on the Donor Wall. Although an Official Donation Receipt is not issued for gifts of service based on CRA guidance, gifts of service are still considered a type of donation. If the donation of the gift of service is provided voluntarily and without any contractual obligation or compensation or non-monetary consideration (ie. advertising, services, etc.), and the gift of service can be quantified, then the donation would be eligible to be placed on the donor wall based on the thresholds outlined in Section 13(e) of the policy.**

9.2.6 - Community Improvement Plan Grant

This grant is for \$4,500 and there was a total of \$5,000 included in the budget. Historically, is there an amount of \$5,000 for CIP grants in the budget each year? If there is no applications or if the actual funding is less than \$5,000, does the unspent portion just go towards the surplus? Moving forward, would it be an option to put unused funds into a reserve for years where grant requests might exceed \$5000? **Yes, historically, the Township has budgeted \$5K each year for CIP grants. Any unused portion has traditionally been redirected to the surplus. If Council wishes to establish a new discretionary reserve specifically for unspent CIP grant funds, staff will need direction on this matter. It's important to note that creating additional reserves increases the reporting requirements for the Township, as the Township already has several discretionary reserves for various matters.**

FIN 2025 – 005 Completed projects: Emergency culvert replacement had higher engineering cost. Is this related to it being an emergency? Please explain. **Yes, the emergency nature of the project would result in increased engineering costs in comparison to other Township capital projects. Additionally, this project’s total costs are much lower than the other capital projects completed in 2024 which required engineering resulting in a higher percentage of engineering costs in comparison to other capital projects noted in this report. After review, the higher engineering costs were related to an immediate response in permit approval, layout and design services along with an increased cost in an expedited permit approval from Halton Conservation. All these expedited services came at an increased cost which was included in the engineering invoice.**

Budget question: Winter maintenance p5. Based on this year’s snowfall, should this amount be increased for 2025 or is the current balance of 25k sufficient? **It is recommended that the winter maintenance operating account be increased as part of the 2026 proposed operating budget based on an average of previous year actuals. The current balance of \$25K in the winter maintenance discretionary reserve is not sufficient however if the operating account is increased as part of the 2026 proposed operating budget, then there would be minimal requirement to withdraw funds from**



the winter maintenance discretionary reserve in future years. Hopefully, winter 2024/25 is an out of the ordinary snow event. Fuel budgeting should also be considered to keep pace with the Winter budgets.

FIN 2025-009 Is there a drawing of the proposed sign? **Please see below:**



PD 2025-004 What is happening to the barn? Suggest the Municipality connect with the Ontario Barn Preservation Association for future situations like this. Discussion for PDAC or Heritage Committees.

The applicant's agent has advised staff that it is their understanding that the barn is to be removed in the spring in order to be in compliance with the MDS conditions of the severance approval. If the property owner were to want to keep the barn the Zoning By-law would need to be updated to address the MDS requirements. Staff recommend that the by-law be approved as presented.



If Council wants to protect barns from demolition, it could consider directing staff to pursue the designation of barns that meet the eligibility criteria under the *Ontario Heritage Act* on properties within the Township. Designation is not permitted where a prescribed event has taken place.

1. (1) For the purposes of subsection 29 (1.2) of the Act, the following events that occur on or after July 1, 2021 are prescribed in respect of a property in a municipality:

1. A council or planning board, as applicable, has completed giving notice in accordance with clause 22 (6.4) (a) of the Planning Act of a request for amendment referred to in that clause, if the subject land to which the proposed amendment applies includes the property.

2. A council has completed giving notice in accordance with clause 34 (10.7) (a) of the Planning Act of an application for an amendment to a by-law referred to in that clause, if the subject land to which the proposed amendment applies includes the property.

3. A council or planning board, as the approval authority, has completed giving notice in accordance with clause 51 (19.4) (a) of the Planning Act of an application referred to in that clause, if the subject land to which the application applies includes the property. O. Reg. 385/21, s. 1 (1).

9.2.3 Report FIN-2025-006 - Balances in Discretionary and Restricted Reserves

-p.3 of report re “Schedule E to Report FIN-2025-006 does not include an estimated 2024 surplus allocation to be allocated to the Asset Management (AM) Discretionary Reserve in accordance with Council Resolution No. 2019-347 given there is a limited surplus anticipated for 2024.”; can we get an approximate amount ie. under \$10k, 10k to 20k, or 20k to 30k? **Under \$10K is a very rough estimate.**

-schedule G what is the reason for negative balances in the aggregate levy in the years 2025 to 2031? **The capital withdrawals are higher from 2025 to 2031 based on the roads projects that are currently in the capital budget and forecast for these years. The withdrawals from the aggregate levy were determined based on previous year actuals aggregate levy revenue received as outlined below:**

- 2019 - \$507K
- 2020 – \$524K
- 2021 - \$584K
- 2022 – \$599K



- 2023 - \$579K
- 2024 year to date - \$465K

Unfortunately, the 2024 year to date amount received from aggregate levy revenue is significantly less than previous years. Finance staff will analyze the withdrawals once 2025 aggregate levy revenue has been received to determine as part of the proposed 2026 capital budget and forecast what these annual withdrawals should be to prevent negative balances. Nonetheless, roads projects not funded by the aggregate levy are typically funded by the asset management discretionary reserve and 13.6% from DC's.

6.1.9 December 5 2024 Joint Accessibility Advisory Committee Meeting Minutes

-re "That the Joint Accessibility Advisory Committee request the Township of Puslinch and the Town of Erin advertise the vacancies for the Joint Accessibility Advisory Committee positions, and That the Township of Puslinch and Town of Erin advise of the appointment of members to the Joint Accessibility Advisory Committee in Spring 2025."; can Councillor Bulmer act on behalf of our Township or do we need to canvas our residents for interest?

In accordance with the Wellington County Joint Accessibility Advisory Committee Terms of reference each municipality must appoint one resident from its municipality. Staff received correspondence from the County of Wellington regarding the requirement for this appointment on January 10th, 2025. Staff began advertisement of the committee opening on January 16th, 2025 through social media and physical posters posted at the Township Office, Puslinch Community Centre, Optimist Recreation Centre and Library. Staff will be beginning digital advertising tomorrow and has posted a public notice to the Township's website.

Re

6.7 City of Peterborough Council Resolution Regarding Proposed U.S. tariffs on Canadian Goods

Staff will have a draft motion prepared

6.8 Town of Hanover Council resolution regarding United States Imposition of Tariffs on Canada

6.9 Town of Halton Hills Council resolution regarding Sovereignty in Canada

In regard to items 6.7, 6.8 and 6.9 I would like to make the following motion:

Whereas United States President Donald Trump, continues to indicate that he will issue executive orders to impose tariffs on imports from Canada; and

Whereas these tariffs will have a significant detrimental impact on the economic stability in both countries; and

Whereas federal and provincial leaders are encouraging Canadians to buy Canadian; and

Whereas municipalities have significant purchasing power through capital and infrastructure programs; and



Whereas according to data from the Association of Municipalities of Ontario, Ontario municipalities are expected to spend \$250 to \$290 billion on infrastructure in the next 10 years; and
Whereas municipalities have traditionally been prevented by trade agreements and legislation from giving preference to the purchase of Canadian products and services; and
Whereas municipalities can assist in the effort to combat tariffs and support businesses in the procurement for capital and infrastructure programs;
Now therefore be it resolved that the Council of the Township of Puslinch endorse the federal and provincial call to action to buy Canadian where and when possible; and
That the federal and provincial governments work with municipalities on measures to protect Canadian consumers and businesses; and
That council call on the federal and provincial government to remove any impediments to municipalities preferring to engage Canadian companies for capital projects and supplies when appropriate and feasible; and
That this resolution be forwarded to the Prime Minister Justin Trudeau, Premier Doug Ford, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities and all Ontario municipalities.

-will tariffs if enacted affect the price of our new fire truck and new equipment purchases being considered for 2025? **It is staff's understanding that fire trucks would be exempt from such tariffs. Staff are currently in the process of confirming this with the Township's selected vendor for the pump 31 truck.**

6.11 Municipality of South Huron - TAPMO Letter Regarding Pre-Budget Announcement
-good to see support

9.2.2 Report FIN-2025-005 – 2024 Completed Capital Projects

p.90 Why are the Structural Firefighter Gear \$21k over budget **Staff ordered 10 sets of gear rather than the 5 that were budgeted as the 5 that were budgeted in 2023 were ordered but not delivered until 2024. Unfortunately, the 2023 budgeted funds were not carried forward to 2024. However, this project was fully funded by the asset management discretionary reserve and the full amount will be withdrawn from this reserve in 2024. Also, there has been an increase in gear costs which have been accounted for in the 2025 capital budget.**

p.90 re Replacement of Ceiling Components; is this a carry forward? **This work to remove and replace all ceiling components occurred in Summer of 2024. Also all supporting rails for tiles were painted. This project is considered complete and should not be a carry forward.**

9.2.3 Report FIN-2025-006 - Balances in Discretionary and Restricted Reserves ≠



9.2.4 Report FIN-2025-007 – Ontario Regulation 284/09 2025 Budget

-p.95 re December 31, 2023 Audited Accumulated Surplus \$33,757,765; what are the items of the cited amount? **This amount includes the Townships assets (ie. cash, investments, taxes receivable, accounts receivable, etc.) less liabilities (ie. accounts payable, deposits, etc.) plus tangible capital assets. It is noted in the Statement of Financial Position of the Township's 2023 audited financial statements. It is very different from the Township's general surplus as outlined in the Report.**

9.2.5 Report FIN-2025-008-2025 Budget – Final

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9.2.6 Report FIN-2025-009 – Community Improvement Plan - Execution of Financial Assistance Agreement with 16596932 CANADA INC. o/a OLD COYOTE AND CO. and Nadya Bismillah-Lang and Gustav Karoly Lang ≠

-can the process be simplified by delegating to staff and not requiring a bylaw for any such agreements? **Yes this is possible, Council would need to delegate its authority to staff for approval and agreement execution. Past practice has been to delegate authority through by-law, however staff can review the required process and report back to Council.**