

**TOWNSHIP OF BLANDFORD-BLENHEIM  
COUNCIL MEETING AGENDA**

Wednesday, June 19, 2019  
Township Council Chambers  
47 Wilmot Street South, Drumbo  
4:00 p.m.

**1. Welcome**

**2. Call to Order**

**3. Approval of the Agenda**

**4. Disclosure of Pecuniary Interest**

**5. Adoption of Minutes**

- a. June 5, 2019 Minutes of Council

**6. Business Arising from the Minutes**

**7. Delegations / Presentations**

- a. Christene Scrimgeour, 2018 Financial Statements

Recommendation:

That the Draft 2018 Financial Statements as presented by Christene Scrimgeour of Scrimgeour & Associates be adopted as printed and circulated.

**8. Correspondence**

- a. General
- b. Specific

**9. Staff Reports**

**a. Rick Richardson – Director of Public Works**

- i. FC-19-08 –Monthly Report

Recommendation:

That Report FC-19-08 be received as information.

**b. John Scherer – Chief Building Official**

- i. CBO-19-12 – Monthly Report to Council

Recommendation:

That Report CBO-19-12 be received as information.

**c. Jim Borton – Director of Public Works**

- i. PW-19-19– Road Needs Study

Recommendation:

That Report PW-19-19 be received; and,

That the Road Needs Study project be awarded to R. J. Burnside & Associates Ltd. Of Stratford ON for the quoted price of \$39,482 plus applicable taxes.

- ii. PW-19-20 – Drumbo Shop Floor

Recommendation:

That Report PW-19-20 be received for information;

And further to award the replacement of the Drumbo Shop Floor to Oxford Plumbing Inc. of Woodstock, ON. for the quoted price of \$126,901.74 plus HST.

And further that the Director of Finance be permitted to transfer approximately \$29,135.21 from the Working Capital reserve for the overages consumed by this project.

**d. Denise Krug – Director of Finance/Treasurer**

- i. TR-19-10 – Use of 2018 Surplus

Recommendation:

That Report TR-19-10 be received as information; and,

That the 2018 surplus of \$381,232.27 be allocated to the Public Works reserve.

Visit our website @ [www.blandfordblenheim.ca](http://www.blandfordblenheim.ca)

**10. Reports from Council Members**

**11. Unfinished Business**

**12. Motions and Notices of Motion**

**13. New Business**

**14. Closed Session**

**15. By-laws**

a. 2143-2019

Being a By-law to confirm the proceedings of Council.

**16. Other**

**17. Adjournment and Next Meeting**

Wednesday, July 3, 2019 at 4:00 p.m. in Council Chambers.

## MINUTES

Council met at 4:00 p.m. for their first regular meeting of the month.

Present: Mayor Peterson, Councillors Balzer, Banbury, Read.

Staff: Baer, Bell, Borton, Harmer, Krug, Mordue, Richardson.

Other: Smith, Oxford County Planner

Regrets: Councillor Demarest

Mayor Peterson in the Chair.

### 1. Welcome

### 2. Call to Order

### 3. Approval of the Agenda

#### RESOLUTION #1

Moved by – Councillor Read  
Seconded by – Councillor Balzer

Be it hereby resolved that the agenda for the June 5, 2019 Meeting of Council be adopted as printed and circulated.

.Carried

### 4. Disclosure of Pecuniary Interest

None.

### 5. Adoption of Minutes

#### RESOLUTION #2

Moved by – Councillor Read  
Seconded by – Councillor Balzer

Be it hereby resolved that the minutes of the March 27, 2019 Police Service Board be received.

.Carried

#### RESOLUTION #3

Moved by – Councillor Read  
Seconded by – Councillor Balzer

Be it hereby resolved that the minutes of the May 15, 2019 Meeting of Council be adopted, as printed and circulated.

**6. Business Arising from the Minutes**

None.

**7. Delegations / Presentations**

**a. Lee Robinson, Dillon Consulting**

Lee Robinson presented information on behalf of Dillon consulting regarding wastewater servicing in Princeton, and answered Council's questions about Township growth projections.

**RESOLUTION #4**

Moved by – Councillor Read  
Seconded by – Councillor Balzer

That the presentation by Lee Robinson, Dillon Consulting, be received; and,

That the Council of the Township of Blandford-Blenheim requests that the County of Oxford include the option presented by Dillon Consulting for consideration in the Princeton Wastewater Servicing Class E.A; and,

That staff be directed to work with Oxford County planning staff to obtain the necessary planning approvals.

.Carried

**8. Public Meeting**

**a. Public Meeting Under the Planning Act**

**RESOLUTION #5**

Moved by – Councillor Read  
Seconded by – Councillor Balzer

Be it hereby resolved that Council rise and go into a Public Meeting under the Planning Act to consider application for zone change ZN 1-19-08 submitted by Dan and Kellie Knechtel and that Mayor Peterson Chair the Public Meeting.

.Carried

i. Application for Zone Change, ZN 1-19-08, Dan and Kellie Knechtel

The Planner presented the report recommending that Council approve the zone change application submitted by Dan & Kellie Knechtel. The applicant was in attendance. No member of the audience commented on the application. The Planner answered a question from Council explaining that on a corner lot, the “Front Yard” is the yard that has the shortest frontage to the road.

**RESOLUTION #6**

Moved by – Councillor Read  
Seconded by – Councillor Balzer

Be it hereby resolved that the Public Meeting be adjourned and that the Regular Meeting of Council reconvene.

.Carried

**RESOLUTION #7**

Moved by – Councillor Balzer  
Seconded by – Councillor Read

That the Council of the Township of Blandford-Blenheim approve the zone change application submitted by Dan & Kellie Knechtel, whereby the lands described as Part Lot 18, Concession 11 (Blenheim), Township of Blandford-Blenheim are to be rezoned from ‘Residential Existing Lot Zone (RE)’ to ‘Special Residential Existing Lot Zone (RE-G2)’ to permit a garden suite with an increased gross floor area of 111.5 sq. m. (1,200 sq. ft.) within the front yard, and reduced MDS I setbacks, for a temporary period of ten years, being June 5, 2019 to June 5, 2029.

**9. Correspondence**

**a. General**

- i. County of Oxford, Transportation Master Plan notice of study completion
- ii. County of Oxford, Notice of Surplus Lands
- iii. County of Oxford Report CP2009-152 – Proposed Changes to the Conservation Authorities Act

**RESOLUTION #8**

Moved by – Councillor Balzer  
Seconded by – Councillor Read

Be it hereby resolved that general correspondence be received.

.Carried

**b. Specific**

- i. Township of Bonnechere Valley, Changes to the Federal Fisheries Act

**RESOLUTION #9**

Moved by – Councillor Balzer  
Seconded by – Councillor Read

That the Township of Blandford-Blenheim supports the Township of Bonnechere Valley and request that the Federal Government remove the proposed changes to Section 2 (2) of the Fisheries Act.

.Carried

- ii. Township of McNab/Braeside, Government of Ontario E-Learning

**RESOLUTION #10**

Moved by – Councillor Read  
Seconded by – Councillor Balzer

That the Township of Blandford-Blenheim support the Township of McNab/Braeside and request that the Premier of Ontario reconsider the completion of online courses as a requirement for an Ontario high school diploma until such time as rural Ontario students have the same opportunity to access the internet as students from Ontario urban centres.

**10. Staff Reports**

**a. Jim Borton – Director of Public Works**

- i. PW-19-17 – Gravel Roads

**RESOLUTION #11**

Moved by – Councillor Balzer  
Seconded by – Councillor Read

That Report PW-19-17 be received as information.

.Carried

ii. PW-19-18 – Monthly Report

**RESOLUTION #12**

Moved by – Councillor Balzer  
Seconded by – Councillor Read

That Report PW-19-18 be received as information.

.Carried

**b. Rick Richardson – Director of Protective Services**

i. FC-19-07 – Fire Service Training Officer Agreement

**RESOLUTION #13**

Moved by – Councillor Balzer  
Seconded by – Councillor Read

That Report FC-19-07 be received as Information; and,

That the Mayor and Clerk be authorized to sign an agreement for a shared Fire Service Training Officer between The Corporation of the Township of Blandford-Blenheim, The Corporation of the Township of Norwich, The Corporation of the Township of East-Zorra Tavistock, The Corporation of the Township of South-West Oxford, and The Corporation of the Township of Zorra.

.Carried

**c. Jim Harmer – Drainage Superintendent**

i. DS-19-09 – Monthly Report.

**RESOLUTION #14**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer



That Report DS-19-09 be received as information.

.Carried

ii. DS-19-10 – Petition for Drainage Appointment of Engineer

**RESOLUTION #15**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

That Report DS-19-10 be received as information; and,

Whereas the Grand River Conservation Authority have not registered any comments to the petition for drainage works for the Lots 7, 8, 9, Concession 4 and lots 7, 8 Concession 3 from Robert and Carol Scott and other property owners in the affected area of the existing Scott Drain and further

Be it resolved that Council appoints K Smart & Associates Ltd., 85 McIntyre Dr. Kitchener, ON. N2R 1H6, to prepare a new drainage report as per the petition accordance with Section 4 of the Drainage Act.

.Carried

**d. Trevor Baer – Acting Manager of Community Services**

i. CS-19-05 – Monthly Report

**RESOLUTION #16**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

That Report CS-19-05 be received as information.

.Carried

**e. Denise Krug – Director of Finance**

i. TR-19-09 – Strategic Asset Management Policy

**RESOLUTION #17**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

That Report TR-19-09 be received as information; and,

That the document entitled “Strategic Asset Management Policy” be adopted.

.Carried

- f. **Eric Bell – Clerk’s Intern**
  - i. CI-19-01 – Single Use Plastics

**RESOLUTION #18**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

That Report CI-19-01 be received as information.

.Carried

**11. Reports from Council Members**

Mayor Peterson spoke about June being senior’s month.

Mayor Peterson also spoke about June 15 being the Township Fun day with the grand opening of the splash pad in Drumbo.

**12. Unfinished Business**

None.

**13. Motions and Notices of Motion**

None.

**14. New Business**

None.

**15. Closed Session**

**RESOLUTION #19**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

Be it hereby resolved that Council moves into Closed Session under the authority of Section 239 of the Municipal Act at p.m. to discuss;

- i. Personal matters about an identifiable individual, including municipal or local board employees

.Carried

#### **RESOLUTION #20**

Moved by – Councillor Banbury  
Seconded by – Councillor Read

Be it hereby resolved that Council does now adjourn from Closed Session and resume into Open Session at 6:05 p.m.

.Carried

#### **16. By-laws**

#### **RESOLUTION #21**

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

Be it hereby resolved that first and second reading be given to the following By-laws:

- By-law 2141-2019, Being a By-law to amend Zoning By-law 1360-2002, as amended (Knechtel)
- By-law 2142-2019, Being a By-law to confirm the proceedings of Council

.Carried

#### **RESOLUTION #22**

Moved by – Councillor Banbury  
Seconded by – Councillor Read

Be it hereby resolved that third and final reading be given to the following By-laws:

- By-law 2141-2019, Being a By-law to amend Zoning By-law 1360-2002, as amended (Knechtel)
- By-law 2142-2019, Being a By-law to confirm the proceedings of Council

.Carried

## 17. Other Business

None.

## 18. Adjournment and Next Meeting

### RESOLUTION #23

Moved by – Councillor Banbury  
Seconded by – Councillor Balzer

Whereas business before Council has been completed at 6:06 p.m.;

Be it hereby resolved that Council does now adjourn to meet again on Wednesday, June 19, 2019 at 4:00 p.m. in Council Chambers for regular meeting.

.Carried

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Mark Peterson, Mayor  
Township of Blandford-Blenheim

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Rodger Mordue CAO / Clerk  
Township of Blandford-Blenheim

**TOWNSHIP OF BLANDFORD-BLENHEIM**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**TOWNSHIP OF BLANDFORD-BLENHEIM  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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- 1- Independent Auditor's Report
- 3- Statement of Financial Position
- 4- Statement of Operations and Accumulated Surplus
- 5- Statement of Cash Flows
- 6- Statement of Change in Net Financial Assets
- 7- to -13- Notes to the Financial Statements
- 14- Schedule 1 - Schedule of Tangible Capital Assets
- 15- Schedule 2 - Schedule of Segmented Information

## INDEPENDENT AUDITOR'S REPORT

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**To the Members of Council, Inhabitants and Ratepayers of the Township of Blandford-Blenheim**

### **Opinion**

We have audited the accompanying financial statements of Township of Blandford-Blenheim (the "Township"), which comprise the Statement of Financial Position as at December 31, 2018, and Statements of Operations and Accumulated Surplus, Cash Flows and Change in Net Financial Assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Township of Blandford-Blenheim as at December 31, 2018 and its financial performance and its cash flows and change in net financial assets for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis of Opinion**

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

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

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

We also:

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

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

**June 19, 2019**  
**London, Canada**

**LICENSED PUBLIC ACCOUNTANT**



**TOWNSHIP OF BLANDFORD-BLENHEIM  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2018**

	2018	2017
<b>FINANCIAL ASSETS</b>		
Cash (note 3)	\$ 6,318,423	\$ 4,287,360
Taxes receivable	1,683,917	1,365,022
Accounts receivable	797,609	742,069
	<b>8,799,949</b>	6,394,451
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	3,196,410	1,157,306
Deferred revenue (notes 1.g and 6)	2,277,201	1,309,854
Net long-term liabilities (note 7)	1,210,408	1,469,727
	<b>6,684,019</b>	3,936,887
<b>NET FINANCIAL ASSETS</b>	<b>2,115,930</b>	2,457,564
<b>NON-FINANCIAL ASSETS (note 1.d)</b>		
Tangible capital assets (note 1.e) (Schedule 1)	35,693,084	33,193,020
Capital work in progress	201,693	513,027
Prepaid expenditures	59,583	32,905
	<b>35,954,360</b>	33,738,952
<b>ACCUMULATED SURPLUS (note 8)</b>	<b>\$ 38,070,290</b>	\$ 36,196,516

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

**TOWNSHIP OF BLANDFORD-BLENHEIM  
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Actual	Budget		Actual	
	2018		2018	
<b>REVENUE</b>				
Taxation revenue	\$ 4,977,981	\$ 5,111,997	\$ 4,715,494	
User charges	605,519	744,055	938,619	
Government grants	1,997,966	2,339,490	1,945,060	
Investment income	51,378	94,217	42,987	
Penalty and interest on taxes	155,000	167,895	182,874	
Other	81,000	192,625	71,487	
	<b>7,868,844</b>	<b>8,650,279</b>	<b>7,896,521</b>	
<b>EXPENDITURES</b>				
General government	874,944	1,013,074	791,615	
Protection to persons and property	2,113,486	2,271,815	2,075,132	
Transportation services	6,209,147	3,372,645	2,942,730	
Health	63,237	78,838	49,788	
Recreation and cultural development	1,130,348	988,528	994,692	
Planning and development	64,277	71,486	69,753	
	<b>10,455,439</b>	<b>7,796,386</b>	<b>6,923,710</b>	
(Excess operating expenditure over revenue) before other revenue (expenditures)	<b>(2,586,595)</b>	<b>853,893</b>	<b>972,811</b>	
<b>OTHER REVENUE (EXPENDITURES)</b>				
Government transfers related to capital	244,474	176,400	158,972	
Developer and other contributions related to capital	489,770	441,355	410,969	
Gain (loss) on disposal of capital assets	270,000	402,126	(9,997)	
	<b>1,004,244</b>	<b>1,019,881</b>	<b>559,944</b>	
Excess revenue over expenditures for the year	<b>(1,582,351)</b>	<b>1,873,774</b>	<b>1,532,755</b>	
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>36,196,516</b>	<b>36,196,516</b>	<b>34,663,761</b>	
<b>ACCUMULATED SURPLUS, END OF YEAR (note 8)</b>	<b>\$ 34,614,165</b>	<b>\$ 38,070,290</b>	<b>\$ 36,196,516</b>	

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

**TOWNSHIP OF BLANDFORD-BLENHEIM  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	2018	2017
<b>OPERATIONS</b>		
Excess revenue over expenditures (page 4)	\$ 1,873,774	\$ 1,532,755
Non-cash changes to operations		
Amortization of tangible capital assets	1,665,025	1,573,901
Loss (gain) on disposal of capital assets	4,620	19,306
Changes in non-cash operating balances (A)	2,632,016	220,901
<b>Net change in cash from operating activities</b>	<b>6,175,435</b>	<b>3,346,863</b>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(4,169,709)	(1,930,431)
Decrease (increase) in work in progress	311,334	(296,247)
Decrease (increase) in prepaid expenditure	(26,678)	(413)
<b>Net change in cash from capital activities</b>	<b>(3,885,053)</b>	<b>(2,227,091)</b>
<b>FINANCING</b>		
Net change in long-term debt	(259,319)	(258,744)
<b>Net change in cash position during the year</b>	<b>2,031,063</b>	<b>861,028</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>4,287,360</b>	<b>3,426,332</b>
<b>CASH, END OF YEAR</b>	<b>\$ 6,318,423</b>	<b>\$ 4,287,360</b>
<b>CASH CONSISTS OF:</b>		
Bank	\$ 6,318,423	\$ 4,287,360

(A) Net change in non-cash operating balances includes the net change in taxes receivable, accounts receivable, accounts payable and accrued liabilities and deferred revenue.

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

**TOWNSHIP OF BLANDFORD-BLENHEIM  
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	2018	2017
Excess of revenue over expenditures (page 4)	\$ 1,873,774	\$ 1,532,755
Amortization of tangible capital assets	1,665,025	1,573,901
Acquisition of tangible capital assets	(4,169,709)	(1,930,431)
(Gain) loss on sale of tangible capital assets	4,620	19,306
Increase in work in progress	311,334	(296,247)
Increase in prepaid expenditures	(26,678)	(413)
Increase (decrease) in net financial assets	(341,634)	898,871
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<b>2,457,564</b>	<b>1,558,693</b>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<b>\$ 2,115,930</b>	<b>\$ 2,457,564</b>

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

**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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The Corporation of the Township of Blandford-Blenheim (the Township) is a lower-tier Township in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

**1. Significant accounting policies**

The financial statements of the Township are the representation of management prepared in accordance with Canadian public sector accounting standards.

The focus of these financial statements is on the financial position of the Township and changes thereto. The Statement of Financial Position reports financial assets and liabilities. Financial assets are available to provide resources to discharge existing liabilities or finance future operations. Net financial assets represents the financial position of the Township and is the difference between financial assets and liabilities. This information explains the Township's overall future revenue requirements and its ability to finance activities and meet its obligations.

**a. Reporting entity**

These statements reflect the financial assets, liabilities, operating revenue and expenditures and accumulated surpluses and changes in investment in tangible capital assets of the Township and all committees of Council.

**b. Trust funds**

Trust funds and their related operations administered by the Township are not consolidated, but are reported separately on the Trust Funds Financial Statements.

**c. Accrual accounting**

The accrual basis of accounting recognizes revenue 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.

**d. 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. The change in non-financial assets during the year, together with the excess of revenue over expense, provides the Change in Net Financial Assets for the year.

**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Significant accounting policies continued**

**e. Tangible capital assets**

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

Buildings and structures	15-40 years
Fleet	8-30 years
Machinery, equipment, furniture and fixtures	5-25 years
Infrastructure - transportation	15-50 years
Infrastructure - drainage	80 years
Bridges and other structures	30-80 years
Streetlights	25 years

Amortization is charged for a half year in the year of acquisition and in the year of disposal.

The Township has a capitalization threshold of \$5,000 so that individual assets of lesser value are expensed unless they are pooled because collectively they have a significant value.

**i. Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expense as incurred.

**ii. Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt. The fair value is also recorded as contributed revenue.

**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1. Significant accounting policies continued**

**f. Short-term investments**

Short-term investments are recorded at cost. Market value approximates cost.

**g. Deferred revenue**

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenditures are incurred, services performed, or the tangible capital assets are acquired.

**h. Financial instruments**

Financial instruments of the Township consist mainly of cash, accounts and taxes receivable. The carrying values of these financial assets approximate their fair values unless otherwise disclosed.

**i. Revenue recognition**

Government grants and transfers are recognized in the financial statements as revenue 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.

**j. Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates.

**k. Budget**

The Township's Council completes separate budget reviews for its operating and capital budget each year. The approved operating budget for 2018 is reflected on the Statement of Operations and Accumulated Surplus. For capital spending, budgets are set for individual projects and funding for these activities is determined annually and made by transfers from surplus funds and by application of applicable grants or other funds available to apply to capital projects.

**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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**2. Trust funds**

Trust funds administered by the Township amounting to \$198,493 (2017 - \$196,283) have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations and Accumulated Surplus.

**3. Investments**

The Township does not own any short-term investments.

**4. Pension agreements**

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (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 services and rates of pay. The amount contributed to OMERS for 2018 was \$138,063 (2017 - \$128,717) for current service and is included as an expenditure on the Statement of Operations. The Township had no obligation, as at December 31, 2018, under the past service provisions. The OMERS funding ratio for 2018 is 96.0% (2017 - 94.2%), with the goal of being fully funded by 2025.

**5. Operations of School Boards and the Township of Blandford-Blenheim**

The Township is required to bill, collect and remit taxation revenue on behalf of the School Boards and the County of Oxford pursuant to provincial legislation. The Township has no jurisdiction or control over the operations of these entities or the setting of their tax rates. Therefore, the taxation, other revenue, expenditures, assets and liabilities with respect to the operations of the School Boards and the County are not reflected in these financial statements. Taxation revenue billed and requisitions paid on behalf of the School Boards and County of Oxford are not reflected in the Statement of Operations and are comprised of the following:

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	<b>School Boards</b>	<b>County</b>
Taxation	\$ 3,630,936	\$ 5,062,422
Requisitions	\$ 3,630,936	\$ 5,062,422

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**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**6. Deferred revenue**

The deferred revenue balance is comprised of the following:

	2018	2017
Development charges	\$ 201,890	\$ 247,725
Federal gas tax	985,421	1,024,909
OCIF	1,089,890	-
Other	-	37,220
	<b>\$ 2,277,201</b>	<b>\$ 1,309,854</b>

**7. Net long-term liabilities**

a. The balance of long-term liabilities reported on the Statement of Financial Position is made up of the following:

	2018	2017
Total long-term liabilities, incurred by the Township and outstanding at the end of the year, amount to:	<b>\$ 1,267,627</b>	<b>\$ 1,483,757</b>
Of the long-term liabilities above, the responsibility for payment of principal and interest charges for tile drain loans assumed by individuals. At the end of the year, the outstanding principal amount of this liability is:	<b>(57,219)</b>	<b>(14,030)</b>
Net long-term liabilities at the end of the year:	<b>\$ 1,210,408</b>	<b>\$ 1,469,727</b>

b. Of the net long-term liabilities reported in a. of this note; the minimum principal repayments required are estimated as follows:

	Recoverable from ratepayers	Recoverable from tax rate
2019	\$ 29,905	\$ 230,000
2020	\$ 30,503	\$ 230,000
2021	\$ -	\$ 230,000
2022	\$ -	\$ 230,000
2023	\$ -	\$ 230,000

**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**7. Net long-term liabilities continued**

- c. The long-term liabilities in a. issued in the name of the Township have received approval of the Ontario Municipal Board for those approved on or before December 31, 1992. Those approved on or after January 1, 1993 have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs.
- d. The Township is contingently liable for long-term liabilities with respect to tile drainage loans. The total amount outstanding as at December 31, 2018 is \$57,219 (2017 - \$14,030) and is not recorded on the Statement of Financial Position.
- e. The Township paid interest on its long-term liabilities of \$44,078 (2017 - \$52,454).

**8. Accumulated surplus**

The accumulated surplus is comprised of the following:

	2018	2017
<b>Surplus</b>		
Operations	\$ 381,232	\$ 390,166
Invested in tangible capital assets	34,704,345	31,981,705
<b>Reserves</b>	<b>2,984,713</b>	3,824,645
	<b>\$ 38,070,290</b>	<b>\$ 36,196,516</b>

**9. Tax revenue**

Property tax billings are prepared by the Township based on an assessment roll prepared by the Municipal Property Assessment Corporation. All assessed property values in the Township were reviewed and new values established based on a common valuation date which was used by the Township in computing the 2018 property tax bills. Property tax revenue and tax receivables are subject to appeals which may not have been heard yet. Any supplementary billing adjustments made necessary by the determination of such appeals will be recognized in the fiscal year they are determined and the effect shared with the Township of Blandford-Blenheim and the appropriate school boards.

**TOWNSHIP OF BLANDFORD-BLENHEIM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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**10. Commitment**

The Township entered into a policing contract that expires on December 31, 2019 with the Ontario Provincial Police. The contracted amount paid for 2018 was \$941,256 (2017 - \$936,980).

**11. Public sector salary disclosure**

There are two employees paid a salary, as defined in the Public Sector Disclosure Act, 1996 of \$100,000 or more by the Township.

**12. Contaminated sites**

The Township has reviewed their land inventory in accordance with PSAB 3260 for possible contamination. The Township has not recognized a liability for contaminated sites as the Township does not expect that future economic benefits will be given up for remediation of any properties.

**13. Segmented information**

Segmented information is presented on Schedule 2. The Township is a diversified Township and provides a wide range of services to its citizens including police, through contracted services, fire, transportation and community services, including recreation and planning. The general government segment includes such functions as finance, council and administrative offices.

**14. Annexation**

On August 17, 2005 the Minister of Municipal Affairs and Housing issued a restructuring order to allow an area of approximately 2,900 acres to be annexed into the Corporation of the City of Woodstock from the Township. The effective date of the annexation was September 1, 2005. The Township and the City of Woodstock also entered into a compensation agreement whereby the City will effectively pay the Township a base amount for the loss of current tax revenue and a percentage of future tax revenue. The future tax revenue will depend on the level of development of the annexed lands. This compensation is included in Government Grant revenue on the Statement of Operations and Accumulated Surplus.

**15. Comparative balances**

Certain comparative balances have been reclassified to conform with the current year's financial statement presentation.

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**TOWNSHIP OF BLANDFORD-BLENHEIM  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Land and Land Improvements	Buildings	Fleet	Machinery and Equipment	Furniture and Fixtures	Bridges and Roads	2018 Total	2017 Total
<b>COST</b>								
Balance, beginning of year	\$ 4,951,117	\$ 8,616,667	\$ 4,240,726	\$ 3,009,152	\$ 1,147,252	\$ 38,766,763	\$ 60,731,677	\$ 59,017,280
Add:								
Additions during the year	423,408	35,845	536,683	255,377	11,019	2,907,377	4,169,709	1,930,431
Less:								
Disposals during the year	-	(6,811)	(206,853)	(243,972)	-	(71,837)	(529,473)	(216,034)
Balance, end of year	5,374,525	8,645,701	4,570,556	3,020,557	1,158,271	41,602,303	64,371,913	60,731,677
<b>ACCUMULATED AMORTIZATION</b>								
Balance, beginning of year	547,000	2,799,084	2,223,224	1,293,184	474,807	20,201,358	27,538,657	26,161,484
Add:								
Amortization during the year	54,510	284,702	377,479	84,932	60,593	802,809	1,665,025	1,573,901
Less:								
Disposals during the year	-	(6,198)	(206,853)	(243,972)	-	(67,830)	(524,853)	(196,728)
Balance, end of year	601,510	3,077,588	2,393,850	1,134,144	535,400	20,936,337	28,678,829	27,538,657
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>								
	\$ 4,773,015	\$ 5,568,113	\$ 2,176,706	\$ 1,886,413	\$ 622,871	\$ 20,665,966	\$ 35,693,084	\$ 33,193,020

This schedule is provided for information purposes only.

**TOWNSHIP OF BLANDFORD-BLENHEIM  
SCHEDULE OF SEGMENTED INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>General Government</b>	<b>Protective Services</b>	<b>Transportation</b>	<b>Health</b>	<b>Recreation and Culture</b>	<b>Planning and Development</b>	<b>Total</b>
<b>REVENUE</b>							
Taxation	\$ 5,111,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,111,997
User fees	46,025	371,650	5,908	41,793	246,920	31,759	744,055
Government grants	1,846,916	98,912	358,757	-	3,546	31,359	2,339,490
Investment income	87,389	-	-	4,816	-	2,012	94,217
Penalty and interest on taxes	167,895	-	-	-	-	-	167,895
Other	-	8,432	-	-	184,193	-	192,625
Capital revenue	(4,619)	3,727	420,420	-	600,353	-	1,019,881
	7,255,603	482,721	785,085	46,609	1,035,012	65,130	9,670,160
<b>EXPENDITURES</b>							
Salaries and benefits	572,405	586,865	734,586	15,028	333,675	54,731	2,297,290
Materials, goods and services	399,492	1,485,594	1,504,746	63,734	371,920	8,585	3,834,071
Amortization	41,177	199,356	1,133,313	76	282,933	8,170	1,665,025
	1,013,074	2,271,815	3,372,645	78,838	988,528	71,486	7,796,386
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 6,242,529</b>	<b>\$ (1,789,094)</b>	<b>\$ (2,587,560)</b>	<b>\$ (32,229)</b>	<b>\$ 46,484</b>	<b>\$ (6,356)</b>	<b>\$ 1,873,774</b>

This schedule is provided for information purposes only.



## TOWNSHIP OF BLANDFORD-BLENHEIM

### Agenda Item

<b>To:</b>	Members of Council	<b>From:</b>	Rick Richardson – Director of Protective Services
<b>Reviewed By:</b>	Rodger Mordue	<b>Date:</b>	June 10 <sup>th</sup> , 2019
<b>Subject:</b>	May Monthly Report	<b>Council Meeting Date:</b>	June 19 <sup>th</sup> , 2019
<b>Report #:</b>	FC-19-08		

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### Recommendation:

That Report FC-19-08 is received as information

### Background:

To provide Council with an update regarding the activities of the Protective Services Department, for the month of May 2019

### Analysis/Discussion:

#### Fire:

- (54) burn permits were issued in May
- May 2019 monthly fire calls (attach)

#### Meetings, Courses and Training Attended:

- May 7 completed an online demo with MESH to see if their program will work for fire department in our frontline units
- May 7 attended staff meeting
- May 10 & 11 hosted a pump op course at Plattsville Station for 10 firefighters
- May 15 meet with Armstrong monitoring at Plattsville and Drumbo Stations to complete the yearly calibration of the station CO2 units
- May 16 attended Drumbo School along with a number of Drumbo firefighters to complete a fire drill
- May 24 & 25 hosted the last of the pump op course at Plattsville Station for 10 firefighters along with the Ontario Fire Marshal testing which was completed on Saturday afternoon
- May 27 meet with the owner of MEU to discuss strategies and any issues with our current By Law enforcement policy's and any required changes

**May Fire Calls 2019****Bright**

11 17-May Wilson St Medical Call

**Drumbo**

51 03-May Oxford Rd 3 Fire Alarm  
52 07-May Hwy 2 Fire Alarm  
53 08-May Oxford Rd 29 Medical Call  
54 09-May Hwy 401 Km 247 MVC  
55 16-May Oxford Rd 29 MVC  
56 17-May Hwy 401 Km 246 MVC  
57 21-May Twp. Rd 4 Co Alarm  
58 21-May Hwy 401 Km 250 MVC  
59 22-May Twp. Rd 6 Unauthorized Burn  
60 24-May Hwy 401 Km 248 Vehicle Fire  
61 25-May Twp. Rd 8 Hydro Lines Smoking  
62 26-May Centre St Medical Call  
63 28-May Hwy 401 Km 252 MVC

**Plattsville**

20 04-May Twp. Rd 12 CO Alarm  
21 13-May Twp. Rd 11 Vehicle Fire  
22 15-May Oxford Rd 8 MVC  
23 17-May Wilson St Medical Call  
24 20-May Albert St Fire Alarm  
25 21-May Mill St Fire Alarm  
26 21-May Hwy 401 Km 250 MVC - Assist

**Princeton**

27 07-May 2nd Concession Structure Fire  
28 07-May Highway 2 Smoke Alarm  
29 26-May Oxford Rd 22 MVC  
30 30-May Highway 2 MVC

**EZT**

6 24-May Oxford Rd 29 Fire Alarm

**Fire Inspections - 2019**

<b><u>#</u></b>	<b><u>Date</u></b>	<b><u>Address</u></b>	<b><u>Reason</u></b>	<b><u>Notes</u></b>
2019-001	20-Mar	Plattsville	Request	1st visit
	11-Apr		Follow-up	2nd visit
	15-May		Final	Final visit

**Fire Investigations - 2019**

<b><u>#</u></b>	<b><u>Date</u></b>	<b><u>Address</u></b>	<b><u>Reason</u></b>	<b><u>Notes</u></b>
	07-Apr	Twp. Rd 4	Burn Complaint	letter sent
	24-Apr	Twp. Rd 9	Burn Complaint	letter sent
	24-Apr	Oxford St W	Burn Complaint	letter sent
2019-002	30-Apr	Wilmot St N	Complaint	researched only (-given to Building)
	08-May	Oxford Rd 3	False Alarm	letter sent
2019-003	08-May	Blenheim Rd	Burn Complaint	site visit
	03-Jun	Twp. Rd 11	Burn Complaint	letter sent
	03-Jun	Oxford Rd 29	False Alarm	letter sent
	03-Jun	Twp. Rd 6	Burn Complaint	letter sent

**By Law Enforcement Update****By-Law Enforcement – May 2019**

- 18-024 – Dirt Dumping

**In Progress-2019**

- 19-05 – Dogs Running at Large
- 19-06 – Parking
- 19-07 – Parking
- 19-08 – Dogs Running at Large
- 19-13 – Dogs Running At Large
- 19-14 – Other - Light

**New By-Laws-2019**

- Phone call regarding dog excrement
- Phone call regarding MNR regulations
- Phone call regarding unlicensed vehicles

**SEPA – 2019**

- 19-001 June 22 2019



**Closed By-Laws-2019**

- 19-01 – Noise - Dog Barking
- 19-02 – Noise – Construction
- 19-03 – Parking
- 19-04 – Parking
- 19-09 – Parking
- 19-10 – Dogs Running at Large
- 19-11 – Dog Bite (Tags)
- 19-12 – Dog Bite (Tags)

**Emergency Plan Coordinator:**

- May 28<sup>th</sup> attended our Township EOC training
- May 29<sup>th</sup> attended our Sector Emergency Management meeting in London

**CEMC Activities:**

## CEMC-May 2019

- Emergency Preparedness Week May 5-11
  - Updated social media posts daily
- Annual Emergency Municipal Control Group Annual Meeting held on May 28<sup>th</sup>
  - Attendees included all MCEMG members (7) and Support Members (4)
  - Binders distributed that included copies of Emergency Plan, contacts, Emergency forms, MCEMG responsibilities and individual job descriptions.
  - Power point presented and discussion over the contents of the binders and importance of each member's responsibilities
  - Discussed EOC's and telecommunication options
- May 29<sup>th</sup> St Clair Spring Sector Meeting (EOC-London)
  - OFMEM Hira New Process Update (Sarah Thompson - OFMEM)
  - Training updates
    - EMIS (Emergency Management Instruction Series)
    - Senior and Elected Official Workshops
    - EIO Course
    - IMS 100 course no longer available online
    - Scribe training
  - Advised that compliance letters should be out next week
  - New Co-chair of St Clair Sector – Dave Colvin (Oxford County)
  - Presentation by Dave Colvin – Municipal 511
  - Updating Appendices for Emergency Plan
  - Organizing MCEMG meeting for May 2019

Respectfully submitted by:

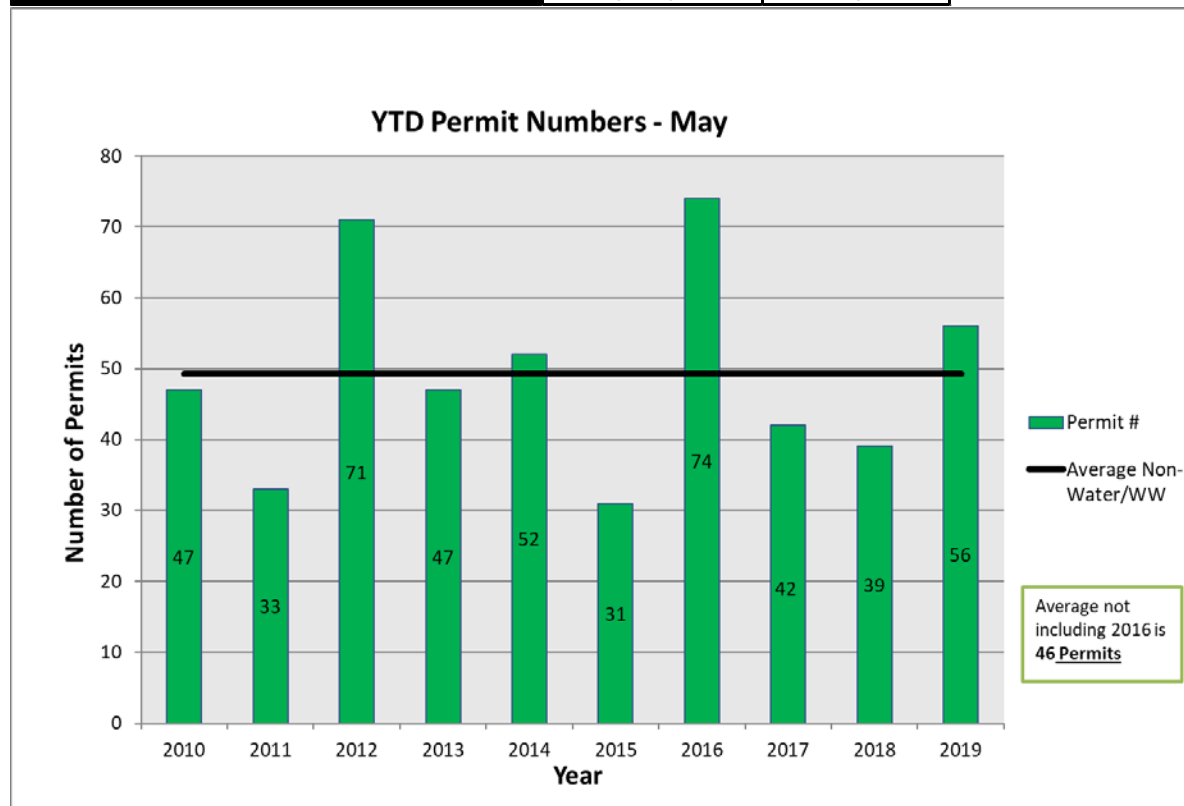
Rick Richardson  
Director of Protective Services

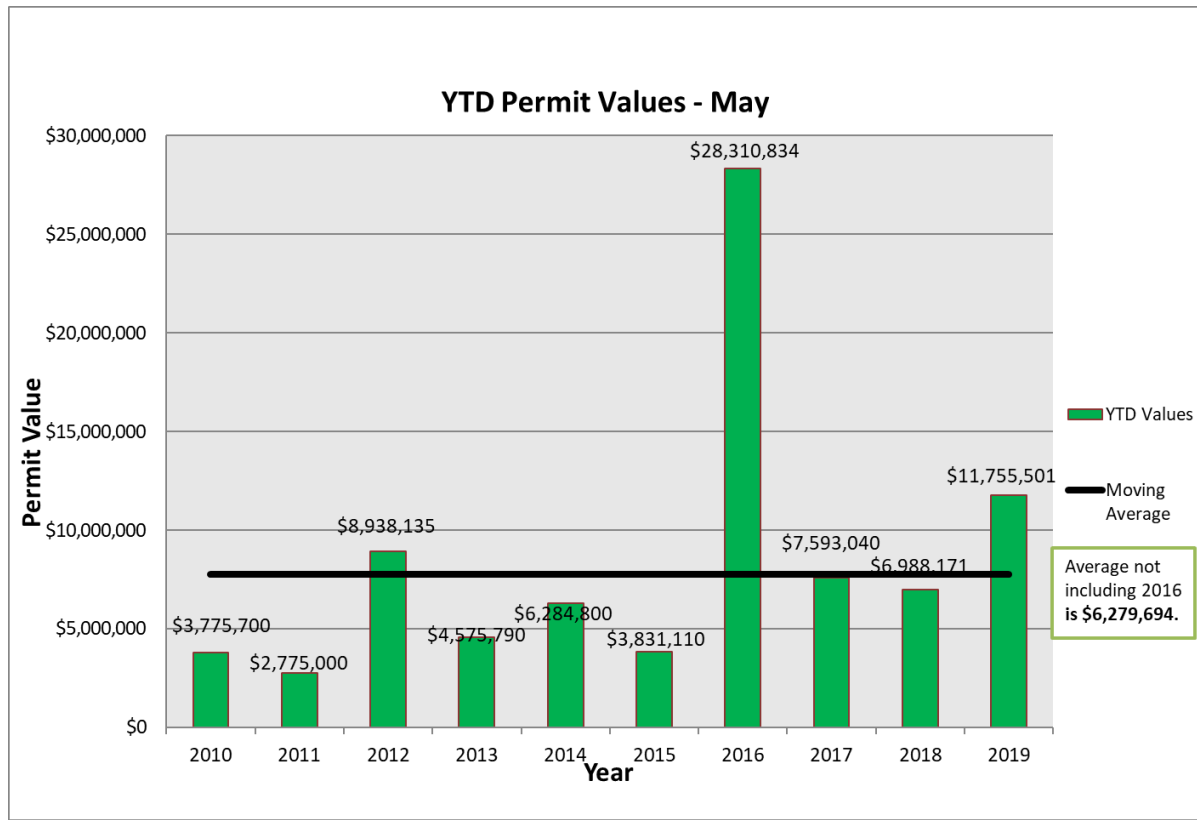


**Monthly Permit Activity**

	# Permits	Const. Value	Permit Fees
May 2019	21	\$5,881,000.00	\$46,373.00
Year to Date - May 31, 2019	56	\$11,755,501.00	\$126,046.47

Building Description	Permit Value	Permit Fee
New SDD	\$ 650,000.00	\$ 6,265.00
Septic System	\$ 13,000.00	\$ 550.00
New SDD	\$ 680,000.00	\$ 5,215.00
Septic System	\$ 20,000.00	\$ 550.00
Storage Building Addition	\$ 250,000.00	\$ 749.70
Deck	\$ 28,000.00	\$ 200.00
Porch	\$ 10,000.00	\$ 200.00
Shed	\$ 5,000.00	\$ 235.00
Feed Bunker	\$ 50,000.00	\$ 600.00
Grain Bin	\$ 35,000.00	\$ 600.00
New SDD	\$ 600,000.00	\$ 5,375.00
Grain Bin	\$ 140,000.00	\$ 600.00
Ag Storage Building	\$ 345,000.00	\$ 4,090.00
Septic Tank Replacement	\$ 6,000.00	\$ 200.00
Septic System	\$ 12,500.00	\$ 550.00
Pool	\$ 30,000.00	\$ 200.00
SDD Addition	\$ 100,000.00	\$ 1,299.10
New Barn - Swine	\$ 2,000,000.00	\$ 11,725.00
New Barn - Dairy	\$ 800,000.00	\$ 6,219.20
Manure Pit	\$ 100,000.00	\$ 750.00
Septic Tank Replacement	\$ 6,500.00	\$ 200.00
	<b>\$5,881,000.00</b>	<b>\$46,373.00</b>





Respectfully submitted by:

John Scherer  
Manager Building Services/CBO



# TOWNSHIP OF BLANDFORD-BLENHEIM

## Agenda Item

<b>To:</b>	Members of Council	<b>From:</b>	Jim Borton Director of Public Works
<b>Reviewed By:</b>	Rodger Mordue Denise Krug	<b>Date:</b>	June 12, 2019
<b>Subject:</b>	Road Needs Study	<b>Council Meeting Date:</b>	June 19, 2019
<b>Report #:</b>	PW-19-19		

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### Recommendation:

That Report PW-19-19 be received for information;

And further to award the Road Needs Study to R.J. Burnside & Associates Ltd. of Stratford ON. for the quoted price of \$39,482.00 plus HST.

### Background:

The municipality currently maintains approximately 333 center-line kilometres (km) of roadway. Of this approximately 113 km is classed as high class bituminous (HCB) or low class bituminous (LCB) and approximately 220 km is gravel (GR) roadway.

The Asset Management Plan recommends the implementation of a full condition assessment program for the road network as an essential next step to defining actual field requirements. A condition assessment program will aid in prioritizing overall needs for rehabilitation and replacement and will assist with optimizing the long and short-term budgets. It is the Township's intention to action these recommendations through the completion of this study.

### Analysis/Discussion:

The main objective of this study is to have a third party evaluate and provide accurate and quality information in regards to Road Management. The plan will be a useful tool when updating the Township's Asset Management Plan and completing our annual Ten-Year Capital Forecasting exercise.

The Road Needs Study shall be a comprehensive review of all aspects of the Road Network. The last Road Needs Study was done in 1999 by K. Smart Associates Ltd.

The RFP was sent out to 9 Engineering firms that are known to have completed such studies in the past. The Township received 2 submissions at closing time. K. Smart Associates Ltd and R.J Burnside & Associates. After reviewing both submissions staff is satisfied that either engineering firm could conduct a compressive study. Therefore, we are recommending that R.J. Burnside & Associates Ltd. be awarded the contract for the quoted price of \$39,482.00 plus HST.

**Financial Considerations:**

2019 Approved Budget: \$50,000.00

R.J. Burnside & Associates Ltd. quote \$39,482.00 plus HST (Net \$40,176.88)

K. Smart Associates Ltd. quote \$44,710.00 plus HST (Net \$45,496.90)

**Attachments:**

Respectfully submitted by:



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Jim Borton  
Director of Public Works



## TOWNSHIP OF BLANDFORD-BLENHEIM

### Agenda Item

<b>To:</b>	Members of Council	<b>From:</b>	Jim Borton Director of Public Works
<b>Reviewed By:</b>	Rodger Mordue Denise Krug	<b>Date:</b>	June 12, 2019
<b>Subject:</b>	Drumbo Shop Floor	<b>Council Meeting Date:</b>	June 19, 2019
<b>Report #:</b>	PW-19-20		

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### Recommendation:

That Report PW-19-20 be received for information;

And further to award the replacement of the Drumbo Shop Floor to Oxford Plumbing Inc. of Woodstock, ON. for the quoted price of \$126,901.74 plus HST.

And further that the Director of Finance be permitted to transfer approximately \$29,135.21 from the Working Capital reserve for the overages consumed by this project.

### Background:

The Drumbo shop floor was identified as needing repair by the Joint Health & Safety committee back in 2017 and was identified in the 2018 budget for replacement. In 2018 staff was unable to attract anyone who would be interested or had time to do the work. It was re-identified in the approved 2019 budget. With the help of the Township engineer a Tender was sent out.

### Analysis/Discussion:

The project consists of the construction of a new heated garage floor consisting of 340.5 square meters. This includes the removal of the existing concrete floor and approach slab, removal of the existing floor trench drain and reconstruction of a new floor drain, design/build the in-floor heating system and to pour the new concrete floor and approach slab.

The Tender was sent out to 7 known contractors that do this type of work. Since the in-floor heating was a design/build a mandatory meeting for bidders was held at the Drumbo shop so contractors could see first hand what they would be bidding on and we were there to answer any questions. At the time of closing we received 2 bids, one from Oxford Plumbing Inc. of Woodstock, ON. and the other from Agri-Urban Building Inc. of Dresden, On.

The Tender submissions from Oxford Plumbing Inc. & Agri-Urban Design Inc. were both reviewed and meet all the qualifications. Oxford Plumbing Inc. was the low bid at \$126,901.74 plus HST and staff are confident that they can complete the job within the allowed time table.

**Financial Considerations:**

2019 Approved Budget: \$100,000.00

Oxford Plumbing Inc. Price \$126,901.74 plus HST (Net \$129,135.21)

Agri-Urban Building Inc. Price \$149,014.00 plus HST (Net \$151,636.64)

The Oxford Plumbing Inc. price is over budget by \$29,135.21. In consultation with the CAO & the Director of Finance, staff is recommending that the \$29,135.21 be transferred from the Working Capital reserve.

**Attachments:**

Respectfully submitted by:



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Jim Borton  
Director of Public Works





# TOWNSHIP OF BLANDFORD-BLENHEIM

## Agenda Item

**To:** Members of Council                      **From:** Denise Krug, Director of Finance/Treasurer  
**Reviewed By:** Rodger Mordue                      **Date:** June 12, 2019  
**Subject:** Recommendation re: Use of 2018 Surplus                      **Council Meeting Date:** June 19, 2019  
**Report #:** TR-19-10

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### Recommendation:

That Report TR-19-10 be received as information;

And further that the 2018 surplus of \$381,232.27 be allocated to the Public Works reserve.

### Background:

On November 7, 2012 Council approved a policy that any operating surplus would not be taken into the operating budget but placed in reserves. The policy also indicated that the first priority for reserves would be an allocation to the PTRS Property Tax Rate Stabilization reserve to maintain the reserve at between 5-10% of the budgeted property tax funded operating budget expenditures net of transfers to other reserves.

Currently, the balance in the tax stabilization reserve is \$312,474.82 which is 10.9%, or almost 1% over the range required under the policy. (This is due to the Police Reserve being transferred here in 2018.)

#### Property Tax Rate Stabilization (PTRS) Reserve Fund

5% Minimum	\$143,405.85
10% Minimum	\$286,811.70

### Analysis/Discussion:

The 2018 operating surplus is \$381,232.27 and is a result of several factors. Levy adjustments came in \$130K over budget as there were significant supplementary billings that came in earlier than expected. Interest income was \$58K over budget mostly due to interest collected on past

due taxes. We will see a decrease in this as some of the larger balances are being cleaned up due to ongoing tax sale proceedings. Public Works had a savings of almost \$40K in wages and benefits charged to capital; therefore, covered by reserves. Community Services had a savings of almost \$100k due to a staff shortage and some additional arena revenues.

Recommendation for the use of the 2018 operating surplus:

Reserve	December 2019 Forecasted Reserve Balance	Additional amount recommended	Comments
Public Works Reserve	(\$548,492)	\$381,232.27	Due to the large amount of bridge and road work this year and last, the PW Reserve is expected to be in a deficit position at year end. It is recommended to put the 2018 surplus in this reserve.

**Financial Considerations:**

See Above

**Attachments:**

None

Respectfully submitted by:

Denise Krug  
 Director of Finance/Treasurer

THE CORPORATION OF THE  
TOWNSHIP OF BLANDFORD-BLENHEIM  
BY-LAW NUMBER 2143-2019

Being a By-law to confirm the proceedings of Council.

**WHEREAS** by Section 5 of the *Municipal Act* 2001, S.O. 2001, c.25, the powers of a municipal corporation are to be exercised by its Council.

**AND WHEREAS** by Section 11 of the *Municipal Act* 2001, S.O. 2001, c.25, the powers of every Council are to be exercised by by-law;

**AND WHEREAS** it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Blandford-Blenheim at this meeting be confirmed and adopted by by-law;

**NOW THEREFORE** the Council of the Corporation of the Township of Blandford-Blenheim hereby enacts as follows:

1. That the actions of the Council of the Corporation of the Township of Blandford-Blenheim in respect of each recommendation contained in the reports of the Committees and each motion and resolution passed and other action taken by the Council of the Corporation of the Township of Blandford-Blenheim, at this meeting held on June 19, 2019 is hereby adopted and confirmed as if all such proceedings were expressly embodied in this by-law.
2. That the Mayor and proper officials of the Corporation of the Township of Blandford-Blenheim are hereby authorized and directed to do all things necessary to give effect to the actions of the Council referred to in the proceeding section hereof.
3. That the Mayor and the CAO / Clerk be authorized and directed to execute all documents in that behalf and to affix thereto the seal of the Corporation of the Township of Blandford-Blenheim.

By-law read a first and second time this 19 day of June, 2019.

By-law read a third time and finally passed this 19 day of June, 2019.

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MAYOR  
MARK PETERSON

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CAO / CLERK  
RODGER MORDUE