



Municipality of Mississippi Mills

COUNCIL AGENDA

Tuesday, May 15, 2018

6:00 p.m.

Council Chambers, Municipal Office

PLEASE REMEMBER TO SET YOUR CELL PHONE TO SILENT AND THAT NO RECORDING DEVICES ARE PERMITTED.

A. CALL TO ORDER (5:00 p.m.)

B. CONSIDERATION OF A CLOSED SESSION

1. Update on HR Matter - personal matters about an identifiable individual, including municipal or local board employees (*Municipal Act s. 239 2(b)*).
2. Sale of Business Park Lots 26, 27, 28 - proposed or pending acquisition or disposition of land by the municipality or local board (*Municipal Act s. 239 2(c)*).

REGULAR SESSION (6:00 p.m.)

C. O CANADA

D. ATTENDANCE

E. APPROVAL OF AGENDA

F. DISCLOSURE OF PECUNIARY INTEREST

G. APPROVAL OF MINUTES

Council Minutes dated May 1st, 2018

Pages 6-12

H. PUBLIC MEETINGS

[None]

I. DELEGATION, DEPUTATIONS, AND PRESENTATIONS

1. Rodeo Recognition Presentation – John Gleeson & Ben Kipp

2. Howard Allan, Allan and Partners Chartered Accountants Pages 13-75
Re: 2017 Financial Statements

Recommendation:

That the deputation by Howard Allan, Allan and Partners Chartered Accountants, be received;

And that the 2017 Financial Statements for the Corporation of the Municipality of Mississippi Mills be received.

J. COMMITTEE OF THE WHOLE

Motion to resolve into Committee of the Whole.

(J.1) CONSENT ITEMS

Motion to receive:

- CAO Report – May 2018
- Proclamation National Access Awareness Week 2018

Pages 76-77

Recommendation:

Whereas National Access Awareness Week was first established in 1988 to promote better community access for people with disabilities; and

Whereas the week was created in response to a request from Rick Hansen following his 40,000 km Man in Motion World Tour, organized to raise awareness about the need for accessibility for people with disabilities; and

Whereas the week celebrates achievements made by and for people with disabilities; and

Whereas it promotes access for people with all disabilities who encounter barriers that prevent full participation in day-to-day activities.

Therefore be it resolved that the Council of the Corporation of the Municipality of Mississippi Mills does hereby proclaim May 27 – June 2, 2018 as National Access Awareness Week in an effort to raise awareness of the importance of equal access and full participation of persons with disabilities

Minutes

Motion to receive:

- CEDC – March 20, 2018
- Beautification – March 22, 2018
- Heritage – March 28, 2018
- MRPC – March 28, 2018

Pages 78-84

Pages 82-84

Pages 85-87

Pages 88-92

Heritage

Recommendation:

That Council approve Ian MacLean, a resident of the Municipality and former upstanding and long-serving member of this Committee be eligible for appointment to the Board of Directors of Community Heritage Ontario (CHO), subject to a vote at the Annual General Meeting of CHO in June, 2018. In this role, Mr. MacLean will provide our Heritage Committee with regular feedback on Ontario heritage matters.

(J.2) REPORTS

Planning and Development

- a. Zoning Amendment - Pakenham Golf and Country Club Subdivision Pages 93-98

Recommendation:

That Council provide direction to staff to commence a municipally led zoning amendment to recognize the lands in the Pakenham Golf and Country Club Subdivision as Rural Residential (RR).

- b. Land Transfer – Gemmill Street, Conc. 2 Ramsay Ward Pages 99-105

Recommendation:

That Council support the acquisition of the lands at the end of the Gemmill Street road allowance known as Concession 2, Southwest ½ Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills from the land owner of Concession 2, Southwest Part Lot 23, Plan 248, Lots 41 to 47, Lots 59 to 64, Lots 119 to 125, Part Lots 40, 48, 58, 65, 118, Parts of Queen Street, Raglan Street, and Louis Street (closed by court order – INST No. RS199763), Ramsay Ward, Municipality of Mississippi Mills to establish frontage for two lots within the Village of Clayton Settlement Area and serve as a municipal turnaround.

- c. Consent Authorization – 106 Stonehome Crescent, Ramsay Ward Pages 106-109

Recommendation:

That Council select option A regarding a potential lot creation for the property legally known as Concession 11, East Part Lot 14, Plan 77, Lot 1, Ramsay Ward, Municipality of Mississippi Mills.

- d. Site Plan Control – Manion Single-detached Infill, Glass St, Almonte Pages 110-121

Recommendation:

That Council approve the site plans for the property described as Plan 6262, Cameron Section, Lot 27 subject to their revision to the satisfaction of the Municipality’s Department of Roads & Public Works;

And that the Mayor and Clerk be authorized to enter into a Site Plan Control Agreement for the proposed works.

Finance and Administration

- e. 2018 Water and Sewer Rate By-law – Administrative Revisions Pages 122-124

Recommendation:

That Council repeal By-law No. 18-33 and pass a new Water and Sewer Rate By-law for 2018.

(J.3) INFORMATION ITEMS

- Mayor’s Report None
- County Councillors’ Report None
- Mississippi Valley Conservation Authority None
- Information List 08-18 (*Motion to receive*) Pages 125-128
- Meeting Calendars (*May & June*) Pages 129-130

K. RISE AND REPORT

Motion to return to Council Session.

Recommendation:

That the recommendations of the Committee of the Whole for the meeting of May 15, 2018 be adopted as resolutions of Council.

L. BY-LAWS

That By-laws 18-51 to 18- 55 be taken as read, passed, signed and sealed in Open Council.

- 18-51 Rename Snedden Road to Snedden Farm Road Pages 131-132
- 18-52 Part Lot Control Part of Block 2 Plan 27M-80 Page 133
 - Millrun Subdivision Apartments, Honeyborne Street
- 18-53 Gemmill Street Land Transfer Pages 134-135
- 18-54 Water Sewer Rates 2018 Pages 136-137
- 18-55 Appoint CAO Becking Page 138

M. OTHER/NEW BUSINESS

1. Bernard Cameron Memorial Fountain

Recommendation:

That Council approve an additional \$4,000 for the installation of the Cameron Memorial Fountain;

And that staff be approved to proceed with Munro Electrical with work to be funded from Special Circumstances account.

N. NOTICE OF MOTION

[None]

O. ANNOUNCEMENTS AND INVITATIONS**P. CONFIRMATORY BY-LAW – 18-56****Q. ADJOURNMENT**



The Corporation of the Municipality of Mississippi Mills

Council Meeting #10-18

MINUTES

A regular meeting of Council was held on Tuesday, May 1, 2018 at 6:00 p.m. in the Council Chambers.

A. CALL TO ORDER

Mayor McLaughlin called the meeting to order at 4:36 p.m.

B. CONSIDERATION OF A CLOSED SESSION

Resolution No. 230-18

Moved by Councillor Ferguson

Seconded by Councillor Abbott

THAT Council enter into an in camera session at 4:30 p.m. re: personal matters about an identifiable individual, including municipal or local board employees (Municipal Act s. 239 2(b)) and litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board (Municipal Act s. 239 2(e)) – HR Matter, and proposed or pending acquisition of land by the municipality or local board (*Municipal Act* s. 239 2(c)) - Ramsay Landfill Buffer Land Acquisition and Sale of Business Park Land Lot 24.

CARRIED

Resolution No. 231-18

Moved by Councillor Abbott

Seconded by Councillor Pulker-Mok

THAT Council return to regular session at 5:49 p.m.

CARRIED

Council recessed at 5:49 p.m. and reconvened at 6:01 p.m.

Rise & Report

1. HR Matter

Staff direction was provided in camera.

2. Ramsay Landfill Buffer Land Acquisition

Staff direction was provided in camera.

3. Sale of Business Park Land Lot 24

Staff direction was provided in camera.

C. O CANADA

The Council meeting was opened with the singing of O Canada.

D. ATTENDANCE

PRESENT:

Mayor Shaun McLaughlin
Councillor Amanda Pulker-Mok
Councillor Denzil Ferguson
Councillor Alex Gillis
Councillor Duncan Abbott
Councillor Christa Lowry
Councillor Jill McCubbin
Councillor Jane Torrance
Councillor John Edwards
Councillor Paul Watters (arrived at 5:12 p.m.)
Councillor Val Wilkinson

ABSENT:

Shawna Stone, Acting CAO
Cynthia Moyle, Acting Clerk
Jennifer Russell, Acting Deputy Clerk
Pascal Meunier, Fire Chief (left at 5:10 p.m.)
Guy Bourgon, Director of Roads & Public Works (arrived at 5:10 pm left at 6:37pm)
Abby Barclay, Environmental Compliance Officer (arrived at 6:01pm left at 6:37pm)

E. APPROVAL OF AGENDA

Resolution No. 232-18
Moved by Councillor Wilkinson
Seconded by Councillor Pulker-Mok
THAT the agenda be approved as presented.

CARRIED

F. DISCLOSURE OF PECUNIARY INTEREST

[None]

G. APPROVAL OF MINUTES

Resolution No. 233-18
Moved by Councillor Wilkinson
Seconded by Councillor Watters

THAT the Council Minutes dated April 17 and April 24, 2018 be approved as presented.

CARRIED

Councillor McCubbin declared a pecuniary interest on the following item as she is an employee of the Library Board. She was not present during discussions and did not vote on the matter.

H. PUBLIC MEETINGS

[None]

I. DELEGATION, DEPUTATIONS, AND PRESENTATIONS

1. Danielle Shewfelt, Public Health Nurse, Leeds Grenville and Lanark District Health Unit

Re: Eastern Ontario Active Transportation Summit

Key highlights from the presentation included:

- 5th Annual Active Transportation Summit, "*Planning for Action*";
- May 10 – 11, 2018, Brockville Memorial Centre;
- 80 – 100 participants; and
- key speakers, workshops and topics.

Resolution No. 234-18

Moved by Councillor Pulker-Mok

Seconded by Councillor Lowry

THAT the delegation by Danielle Shewfelt re: Eastern Ontario Active Transportation Summit, be received for information.

CARRIED

J. COMMITTEE OF THE WHOLE

Resolution No. 235-18

Moved by Councillor McCubbin

Seconded by Councillor Watters

THAT Council resolve into Committee of the Whole, with Councillor Lowry in the Chair.

CARRIED

J.1 CONSENT ITEMS

Financial Report to March 31, 2018

Resolution No. 236-18**Moved by Councillor Abbott****Seconded by Councillor Ferguson****THAT** the Financial Report to March 31, 2018 be received.**CARRIED**

Drinking Water Quality Management Standards – 1st Quarter 2018

Resolution No. 237-18**Moved by Councillor Abbott****Seconded by Councillor Ferguson****THAT** the Drinking Water Quality Management Standards – 1st Quarter 2018, be received.**CARRIED**

Advisory Committee Minutes

Resolution No. 238-18**Moved by Mayor McLaughlin****Seconded by Councillor Pulker-Mok****THAT** the minutes of the following committees be received:

- Beautification– February 22, 2018
- Active Transportation (AT) – April 10, 2018

CARRIED**J.2 STAFF REPORTS****Public Works**

a. Drinking Water System - 2017 Annual Water Report

Resolution No. 239-18**Moved by Councillor Torrance****Seconded by Councillor Gillis****THAT** Council receive the 2017 Annual Summary Report for the Mississippi Mills Drinking Water System pursuant to the requirements of Ontario Regulation 170/03 (Safe Drinking Water Act – 2002);**AND THAT** Council receive the Ministry of the Environment and Climate Change (MOECC) - Inspection Rating Record and Inspection Rating Record Methodology for the Reporting Year - 2017-2018 for the Mississippi Mills Drinking Water System as information;

AND THAT Council receive the Municipal Drinking Water License Issue #3 and Drinking Water Works Permit Issue #4 as information.

CARRIED

J. 3 **INFORMATION ITEMS**

- **Mayor's Report**

[None]

- **County Councillors' Report**

Highlights: 2018 taxation policies set and change to inaugural meeting process, and traffic signal upgrades.

- **Mississippi Valley Conservation Report**

Highlights: Carp River Restoration Project & Wetland Park Concept, Morris Island Conservation Area Lease Renewal for 25 years, Section 28 Compliance Report for 2017, and Watershed Conditions Statement.

- **Information List 07-18**

Resolution No. 240-18

Moved by Councillor Ferguson

Seconded by Mayor McLaughlin

THAT Information List 07-18 be received;

AND THAT Council participate in the Green Light Campaign in support of Children's Mental Health Week May 7th to 11th, 2018 by lighting a prominent Municipal building green.

CARRIED

- **Meeting Calendars**

May & June 2018

K. **RISE AND REPORT**

Resolution No. 241-18

Moved by Councillor Pulker-Mok

Seconded by Councillor Ferguson

THAT the Committee rise and return to Council to receive the report on the proceedings of the Committee of the Whole.

CARRIED

Resolution No. 242-18**Moved by Councillor Abbott****Seconded by Councillor Wilkinson****THAT** the recommendations of the Committee of the Whole for the meeting of May 1, 2018 be adopted as resolutions of Council.**CARRIED****L. BY-LAWS****Resolution No. 243-18****Moved by Councillor Pulker-Mok****Seconded by Councillor Watters****THAT** By-law 18-49, being a by-law to adopt the estimates for the sums required during the year 2018 for the general and special purposes of the Corporation of the Municipality of Mississippi Mills and to establish tax rates, be taken as read, passed, signed and sealed in Open Council.**CARRIED****M. OTHER/NEW BUSINESS**

1. Mississippi River Power Corporation Report
Re: Award of Tender for Millfall Dam and Earthen Dam Projects

Resolution No. 244-18**Moved by Councillor Gillis****Seconded by Councillor Torrance****THAT** Council authorize Mississippi River Power Corporation to award the Millfall Dam and Earthen Dam Rehabilitation Project construction contract to Ross & Anglin Limited at a revised price of \$1,620,147.85, plus HST.**CARRIED****N. NOTICE OF MOTION**

[None]

O. ANNOUNCEMENTS AND INVITATIONS

Mississippi Valley Conservation Authority – celebrating 50 years of conservation in 2018.

Hypatia's Voice Women's Choir: A Mother's Love – Almonte Old Town Hall, May 5, 2018, 10:30 a.m. to 12:30 p.m.

Ken Becking has been hired as Mississippi Mills' Chief Administrative Officer commencing employment on May 7, 2018.

Clayton Community Hall – Pancake Breakfast, May 5, 2018, 8:00 a.m. to 12:00 p.m.

P. CONFIRMATORY BY-LAW

By-law 18-50

Resolution No. 245-18

Moved by Councillor Lowry

Seconded by Councillor Ferguson

THAT By-law 18-50, being a by-law to confirm the proceedings of the Council of the Corporation of the Municipality of Mississippi Mills at its regular meeting held on the 1st day of May 2018, be read, passed, signed and sealed in Open Council this 1st day of May 2018.

CARRIED

Q. ADJOURNMENT

Resolution No. 246-18

Moved by Councillor Wilkinson

Seconded by Councillor Gillis

THAT the meeting be adjourned at 6:59 p.m.

CARRIED

Shaun McLaughlin
MAYOR

Cynthia Moyle
ACTING CLERK

**CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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Draft for Discussion Purposes Only

**Municipality of
Mississippi Mills
Consolidated
Financial Statements
December 31, 2017**

Municipality of Mississippi Mills
Five Year Financial Review
(not subject to audit)

December 31	2017	2016	2015	2014	2013
Population (Statistics Canada)	13,163	13,163	12,385	12,385	12,385
Number of Households (MPAC)	5,654	5,550	5,478	5,321	5,265
Taxable Assessment (000's)					
	\$	\$	\$	\$	\$
Residential and farm	1,691,275	1,597,790	1,500,963	1,461,449	1,309,801
Commercial, industrial and multi residential	90,847	112,593	122,608	106,230	98,824
Total	1,782,122	1,710,383	1,623,571	1,507,679	1,408,625
Commercial, industrial as % of assessment	5.09%	6.56%	7.55%	7.04%	7.02%
Rates of Taxation					
Residential					
▸ for general municipal purposes	0.508951	0.492824	0.489343	0.492008	0.492752
▸ for county purposes	0.376627	0.373000	0.379779	0.392978	0.410042
▸ for school board purposes	0.179000	0.188000	0.195000	0.203000	0.212000
Total	1.064578	1.053824	1.064122	1.087986	1.114794
Multi-Residential (municipal)	1.13514	1.132799	1.141454	1.166452	1.189050
Commercial (municipal)	0.901541	0.840852	0.823141	0.815153	0.803546
Industrial (municipal)	1.322777	1.285926	1.256043	1.236795	1.299614
Tax Arrears ▸ percentage of current levy (<10%)**	8.69%	9.81%	10.38%	11.18%	10.01%
Taxes Transferred (000's)					
▸ County	7,121	6,744	6,410	6,143	6,081
▸ School Boards	4,178	4,260	4,103	3,971	3,951
Revenues (000's)					
	\$	\$	\$	\$	\$
▸ Taxation and payments in lieu	11,156	10,442	9,774	9,309	9,217
▸ Government transfers	1,870	1,729	1,721	1,487	1,271
▸ Fees and service charges	4,770	4,569	4,719	4,024	3,939
▸ Other	3,418	1,454	4,416	1,913	2,196
▸ Revenues related to capital assets	3,209	599	2,014	2,020	2,225
Total	24,423	18,793	22,644	18,753	18,848
Expenditures (000's)					
▸ Operations	19,924	18,745	18,064	16,731	16,868
▸ Amortization	3,010	2,696	2,652	2,540	2,730
Net Financial Assets (Net Debt)					
▸ % of Operating Revenue (>(20%)) **	(18.45%)	(14.88%)	(18.86%)	(22.57)%	(32.84)%
▸ % of Taxation and User Charges (>(50%)) **	(23.10%)	(18.25%)	(23.80%)	(29.91)%	(42.84)%

** Represents the Provincial Low Risk Indicator.
(Note: All dollar amounts are in thousands of dollars.)

Municipality of Mississippi Mills
Five Year Financial Review
(not subject to audit)

December 31	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Long Term Debt					
▸ Net long term debt (000's)	15,646	15,216	14,966	15,754	7,251
▸ Long term debt charges (000's)	1,406	1,384	1,414	1,243	572
▸ Total annual repayment limit (000's)	3,861	3,763	3,644	3,084	3,206
▸ Long term debt per household	2,767	2,742	2,732	2,961	1,377
▸ Debt charges (000's)					
▸ user charges	490	471	471	350	26
▸ tax supported	916	913	943	893	546
	1,406	1,384	1,414	1,243	572
Municipal Equity (000's)					
▸ Surplus and Reserves	8,155	7,785	6,827	5,837	4,692
▸ Invested in capital assets	53,274	50,192	50,573	49,783	49,317
▸ Equity in MRPC, ORPC, ORES	6,559	5,573	6,104	6,017	5,642
▸ Reserves as % of operating expenses (>20%) **	40.90%	41.20%	37.60%	37.08%	37.34%
▸ Asset consumption ratio	34.83%	34.98%	33.10%	32.97%	31.29%
Financial Indicators					
▸ Sustainability					
▸ financial assets to liabilities	0.8399	0.8734	0.8398	0.8250	0.7460
▸ financial assets to liabilities excluding long term debt	2.6320	2.9407	2.8960	3.0380	1.1260
▸ capital reserves to accumulated amortization	14.60%	15.00%	13.54%	11.80%	11.87%
▸ Flexibility					
▸ Debt charges to total operating revenue (<5%) **	7.05%	7.52%	7.87%	7.43%	5.96%
▸ Total operating revenue to taxable assessment	1.12%	1.08%	1.10%	1.11%	1.11%
▸ Working capital to operating expenses (>10%) **	60.10%	66.56%	64.15%	71.58%	61.95%
▸ Vulnerability					
▸ Operating government transfers to operating revenue	9.37%	9.39%	9.66%	8.89%	8.61%
▸ Total government transfers to total revenues	13.97%	11.82%	11.45%	10.37%	11.67%

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Corporation of the Municipality of Mississippi Mills are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards. A summary of significant accounting policies are described in note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of consolidated financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to Council approval of the consolidated financial statements.

The consolidated financial statements have been audited by Allan and Partners LLP, independent external auditors appointed by the Municipality. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.

Ken Becking,
Chief Administrative Officer

Rhonda Whitmarsh, CPA, CA
Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Municipality of Mississippi Mills:

We have audited the accompanying consolidated financial statements of the Corporation of the Municipality of Mississippi Mills which comprise the consolidated statement of financial position as at December 31, 2017 and the consolidated statements of operations, changes in net debt and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

The Corporation of the Municipality of Mississippi Mills' management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the Municipality of Mississippi Mills as at December 31, 2017 and the consolidated results of its operations, changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario,
May 15, 2018.

Draft for Discussion Purposes ONLY

**Municipality of Mississippi Mills
Consolidated Statement of Financial Position**

December 31	2017	2016
	\$	\$
ASSETS		
Financial Assets		
Cash and short term deposits	8,291,588	9,489,359
Taxes receivable (net of allowance of \$17,453)	1,916,034	2,069,665
User charges receivable	859,057	87,913
Accounts receivable (net of allowance of \$25,580)	1,591,048	798,916
Inventory for resale	48,089	136,822
Long term receivables (note 7)	35,395	49,371
Investment in Ottawa River Power Corporation (note 6)	2,179,451	2,133,283
Investment in Ottawa River Energy Solutions Inc. (note 6)	312,289	306,597
Investment in Mississippi River Power Corporation (note 6)	4,065,716	3,132,678
	19,300,267	18,904,604
LIABILITIES		
Financial Liabilities		
Accounts payable and accrued liabilities	2,633,083	1,759,528
Prepaid property taxes	1,181,733	1,150,708
Accrued landfill closure and post closure	816,179	801,179
Other current liabilities	922,736	977,651
Deferred revenues (note 5)	1,779,937	1,739,516
Long term liabilities (note 7)	15,645,860	15,215,789
	22,979,528	21,644,371
NET DEBT	(3,679,261)	(2,739,767)
NON-FINANCIAL ASSETS		
Tangible capital assets (note 16)	71,609,587	66,174,493
Inventories	58,226	53,730
	71,667,813	66,228,223
Contingent Liabilities (note 13)		
MUNICIPAL EQUITY (note 8)	67,988,552	63,488,456

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

**Municipality of Mississippi Mills
Consolidated Statement of Operations**

For the year ended December 31	(Note 18) Budget	2017	2016
	\$	\$	\$
REVENUES			
Taxation ▶ residential	8,514,697	8,587,354	7,952,104
▶ commercial	847,598	851,767	821,361
▶ other governments	247,640	245,757	239,192
▶ garbage collection and local improvements	1,431,864	1,471,428	1,429,583
User charges ▶ sewer and water	2,720,268	2,944,092	2,775,700
▶ recreation and culture	534,103	589,975	537,030
▶ daycare	880,000	898,752	838,229
▶ other	204,450	337,416	387,666
Government transfers	1,506,943	1,869,862	1,729,044
Licences and permits	411,157	596,294	445,618
Deferred revenues earned (note 5)	381,447	360,947	352,185
Investment income	70,000	89,391	78,101
Penalties and interest on taxes	265,000	238,087	280,039
Provincial offenses	120,000	84,540	54,286
Other	406,800	761,200	376,811
Net income(loss)			
▶ Ottawa River Power Corporation	—	90,483	9,975
▶ Ottawa River Energy Solutions Inc.	—	17,888	22,929
▶ Mississippi River Power Corporation	—	1,159,638	(228,676)
TOTAL REVENUES	18,541,967	21,214,873	18,131,177
EXPENDITURES			
General government	1,722,093	1,676,802	1,628,514
Protection to persons and property	3,281,067	3,260,148	3,175,184
Transportation services	3,912,937	4,448,937	4,016,470
Environmental services	5,141,859	5,604,352	5,327,834
Social and family services	1,498,025	1,658,660	1,527,325
Recreation and cultural services	2,561,665	2,739,047	2,535,415
Planning and development	547,236	535,682	534,213
TOTAL EXPENDITURES	18,664,882	19,923,628	18,744,955
NET REVENUES (EXPENDITURES) FROM OPERATIONS	(122,915)	1,291,245	(613,778)
OTHER			
Grants and transfers related to capital			
Deferred revenues earned (note 5)	1,713,752	941,492	64,756
Government transfers	1,292,954	1,365,816	517,804
Other	406,500	215,310	15,960
Contributed assets	—	686,233	—
	3,413,206	3,208,851	598,520
ANNUAL SURPLUS (DEFICIT)	3,290,291	4,500,096	(15,258)
MUNICIPAL EQUITY, BEGINNING OF YEAR	63,488,456	63,488,456	63,503,714
MUNICIPAL EQUITY, END OF YEAR	66,778,747	67,988,552	63,488,456

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

**Municipality of Mississippi Mills
Consolidated Statement of Changes in Net Debt**

For the year ended December 31	(Note 18) Budget	2017	2016
	\$	\$	\$
ANNUAL SURPLUS (DEFICIT)	3,290,291	4,500,096	(15,258)
Amortization of tangible capital assets	3,116,025	3,009,880	2,695,598
Acquisition of tangible capital assets	(10,589,376)	(8,444,974)	(2,024,842)
Acquisition of supplies inventories	---	(4,496)	(17,818)
	(7,473,351)	(5,439,590)	652,938
DECREASE IN NET DEBT	(4,183,060)	(939,494)	637,688
NET DEBT, BEGINNING OF YEAR	(2,739,767)	(2,739,767)	(3,377,447)
NET DEBT, END OF YEAR	(6,922,827)	(3,679,261)	(2,739,767)

Draft for Discussion Purposes Only

**Municipality of Mississippi Mills
Consolidated Statement of Cash Flows**

For the year ended December 31	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Annual surplus for the year	4,500,096	(15,258)
Non cash changes ▶ amortization	3,009,880	2,695,598
	7,509,976	2,680,340
Net Change in Non-Cash Working Capital Balances		
Taxes receivable	153,631	67,347
User charges receivable	(71,144)	(54,609)
Accounts receivable	(792,132)	136,162
Inventory for resale	88,733	382
Accounts payable and accrued liabilities	872,555	(279,504)
Prepaid property taxes	31,025	67,680
Accrued landfill closure and post closure	15,000	15,000
Other current liabilities	(54,915)	15,082
Deferred revenues	40,421	498,644
Inventories	(4,496)	(17,818)
Long term receivables	13,976	12,208
	293,654	460,574
Working Capital from Operations	7,803,630	3,140,914
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(8,444,974)	(2,024,842)
Net investment in tangible capital assets	(8,444,974)	(2,024,842)
INVESTING ACTIVITIES		
(Increase) decrease in investment in Ottawa River Power Corporation	(46,168)	51,696
(Increase) decrease in investment in Ottawa River Energy Solutions Inc.	(5,692)	10,781
(Increase) decrease in investment in Mississippi River Power Corporation	(934,638)	468,677
Net decrease in cash from investing activities	(986,498)	531,154
FINANCING ACTIVITIES		
Debt issued for Municipality purposes	1,268,000	1,012,800
Debt principal repayments	(837,929)	(763,068)
Net increase in cash from financing activities	430,071	249,732
NET (DECREASE) INCREASE IN CASH	(1,197,771)	1,896,958
CASH, BEGINNING OF YEAR	9,489,359	7,592,401
CASH, END OF YEAR	8,291,588	9,489,359

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

Municipality of Mississippi Mills

Notes to the Consolidated Financial Statements

December 31, 2017

1. Status of the Municipality of Mississippi Mills

The Municipality of Mississippi Mills (the 'Municipality') was incorporated January 1, 1998 (being an amalgamation of the former Town of Almonte and Townships of Ramsay and Pakenham) and assumed its responsibilities under the authority of the Minister of Municipal Affairs and the Municipal Act. The Municipality operates as a lower tier government in the County of Lanark, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

2. Significant Accounting Policies

The consolidated financial statements of the Corporation of the Municipality of Mississippi Mills are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies adopted by the Municipality are as follows:

Reporting Entity

- (i) The consolidated financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the Municipality. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Municipality and which are owned or controlled by the Municipality. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:

- ▶ Public Library Board
- ▶ Community Services Committee
- ▶ Day Care Centre

The Ottawa River Power Corporation, Mississippi River Power Corporation and the Ottawa River Energy Solutions Inc. are accounted for on a modified equity basis, consistent with Canadian generally accepted accounting treatment for government business enterprises. Under the modified equity basis, the business enterprises accounting principles are not adjusted to conform with those of the Municipality and inter-organizational transactions and balances are not eliminated.

- (ii) The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards are not reflected in these consolidated financial statements.

Basis of Accounting

- (i) The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.
- (ii) 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 revenues over expenses, provides the change in net financial assets for the year.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

2. Significant Accounting Policies / continued

Basis of Accounting / continued

(iii) Trust funds and their related operations administered by the Municipality are not included in these financial statements but are reported separately on the Trust Funds Statement of Financial Activities and Financial Position.

Taxation and Related Revenues

Property tax billings are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation ('MPAC'). Tax rates are established by Town Council, incorporating amounts to be raised for local services, amounts to be raised on behalf of County of Lanark for regional services, and amounts the Town is required to collect on behalf of the Province of Ontario in respect of education taxes. Taxation revenues are recorded at the time tax billings are issued. Adjustments to taxation revenue can occur during the year related to the issuance of supplementary tax billings and/or assessment appeals. These adjustments are recorded when the amount of the adjustments can be quantified. The Town is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period in which the interest and penalties are applied.

Tangible Capital Assets

Tangible capital assets are recorded at historical cost or where historical cost records were not available, other methods determined to provide a best estimate of historical cost and accumulated amortization of the assets. In certain cases the Municipality used replacement costs and appropriate indices to deflate the replacement cost to an estimated historical cost at the year of acquisition. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Land	
Landfill Sites	5 years
Parking Lots	45 - 65 years
Buildings	10 - 40 years
Vehicles	5 - 20 years
Equipment	10 - 20 years
Water and Sewer Facilities / Networks	
Linear Assets	50 - 80 years
Facilities / Wells / Lagoons	15 - 40 years
Linear Assets	
Roads	12 - 40 years
Sidewalks / Curbs	50 years
Bridges and Culverts	50 - 80 years
Construction in Progress	

Amortization is pro rated in the year of acquisition and in the year of disposal.

The Municipality has a capitalization threshold of \$5,000 for vehicles and equipment and \$50,000 for linear assets and buildings so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operations reasons.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

2. Significant Accounting Policies / continued

Tangible Capital Assets / continued

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of other asset as of the date of transfer.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the consolidated statement of operations in the year of disposal. Transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of transfer.

When conditions indicate that a tangible capital asset no longer contributes to the Board's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the consolidated statement of operations.

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 expenses as incurred.

Inventories and Prepaid Expenses

Inventories and prepaid expenses held for consumption are recorded at the lower of cost or replacement cost.

Pension and Employee Benefits

The Municipality accounts for its participation in the Ontario Municipal Employees Retirement System ('OMERS') a multi-employer public sector pension fund, as a defined benefit plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

Employee benefits include vacation entitlement and sick leave benefits. Vacation entitlements are accrued as entitlements are earned. Sick leave benefits are accrued in accordance with the Municipality's policy.

Cash and Cash Equivalents

The Municipality considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

Government Transfers

Government 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.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

2. Significant Accounting Policies / continued

Deferred Revenues

The Municipality defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. Government transfers of gas taxes, development charges collected under the *Development Charges Act, 1997*, and recreational land collected under the Planning Act are reported as deferred revenues in the Consolidated Statement of Financial Position. These amounts will be recognized as revenues in the fiscal year the services are performed.

The Municipality receives restricted contributions under the authority of Federal and Provincial legislation and Municipality by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Municipality has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

Investments

Short-term and long-term investments are recorded at cost plus accrual interest. If the market value of investments become lower than cost and the decline in value is considered to be other than temporary, the investments are written down to market value.

Investment income earned on surplus current funds, capital funds, reserves and reserve funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on development charges and parkland obligatory reserve funds is added to the fund balance and forms part of respective deferred revenue balances.

Landfill Closure and Post-Closure Liabilities

The Municipality accrues landfill closure and post-closure care requirements that have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-five year period using the best information available to management.

Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

2. Significant Accounting Policies / continued

Liability for Contaminated Sites

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

- (a) an environmental standard exists;
- (b) contamination exceeds the environmental standard;
- (c) the Municipality:
 - (i) is directly responsible; or
 - (ii) accepts responsibility
- (d) it is expected that future economic benefit will be given up; and
- (e) a reasonable estimate of the amount can be made.

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

Financial Instruments

All financial instruments are initially recognized at fair value on the consolidated statement of financial position. The Municipality has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Municipality classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the consolidated financial statements in the period in which they become known.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

3. Operations of the School Boards and County of Lanark

During 2017, the Municipality collected and made property tax transfers including payments in lieu of property taxes, to the County of Lanark and School Boards as follows:

	School Boards \$	County \$
Property taxes	4,176,341	7,053,436
Taxation from other governments	1,767	67,750
Amounts requisitioned and paid	4,178,108	7,121,186

4. Bank Indebtedness

The Municipality's financial agreement with its bank provides for an operating credit facility of up to \$1,000,000 to finance expenses, pending receipt of property taxes and other income. Interest on funds drawn is charged at the Royal Bank's prime rate. As at December 31, 2017, there was \$Nil (2016 \$Nil) drawn on the facility.

5. Deferred Revenues

A requirement of public sector accounting standards of the Chartered Professional Accountants of Canada 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 and under certain circumstances these funds may possibly be refunded. The transactions for the year are summarized below:

	Development Charges	Recreational Land	Total
	\$	\$	\$
January 1, 2017	1,737,580	1,936	1,739,516
Contributions from developers	1,347,382	---	1,347,382
Interest	15,470	8	15,478
Transfer for capital projects	(941,492)	---	(941,492)
Transfer for other capital	(380,947)	---	(380,947)
December 31, 2017	1,777,993	1,944	1,779,937

6. Investment in Ottawa River Power Corporation, Ottawa River Energy Solutions Inc., Mississippi River Power Corporation (government business enterprises)

Ottawa River Power Corporation (ORPC) (15.94%), Ottawa River Energy Solutions Inc. (OES) (15.94%), and the Mississippi River Power Corporation (MRPC) (100.00%) are government business enterprises in which the Municipality owns the percentage interest as noted and accounted for on a modified equity basis in these consolidated financial statements.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

**6. Investment in Ottawa River Power Corporation, Ottawa River Energy Solutions Inc.,
Mississippi River Power Corporation (government business enterprises) / continued**

The principal business of ORPC is to distribute electric power to the Municipality of Mississippi Mills Almonte Ward (and other communities) and manage the electric distribution system. Ottawa River Energy Solutions Inc. is a retailer of electricity related activities for the residents of Mississippi Mills Almonte Ward. MRPC's principal business is the generation of electric power for the benefit of the Municipality of Mississippi Mills Almonte Ward's residents.

The following tables provide condensed supplementary financial information setting out the Municipality's proportionate share for the three entities for the year ended December 31.

Ottawa River Power Corporation (15.94%)	2017	2016
	\$	\$
Financial Position		
Current and other assets	1,469,435	1,615,436
Capital assets	1,761,890	1,663,847
Future income taxes	107,494	118,305
	3,338,819	3,397,588
Current liabilities	1,153,094	1,250,750
Long term debt	6,274	13,555
Net Assets	2,179,451	2,133,283
Results of Operations		
Revenues	719,484	651,835
Operating expenses	629,001	641,860
Net Income	90,483	9,975
Ottawa River Energy Solutions Inc. (15.94%)	2017	2016
	\$	\$
Financial Position		
Current and other assets	202,105	245,884
Capital assets	240,693	222,049
	442,798	467,933
Current liabilities	10,858	18,658
Long term debt	119,651	142,678
Net Assets	312,289	306,597
Results of Operations		
Revenues	104,048	190,262
Operating expenses	86,160	167,333
Net Income	17,888	22,929

During the year, the Municipality reviewed dividends of \$65,889 which is netted to other income on consolidation.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

**6. Investment in Ottawa River Power Corporation, Ottawa River Energy Solutions Inc.,
Mississippi River Power Corporation (government business enterprises) / continued**

Mississippi River Power Corporation (100.00%)	2017	2016
	\$	\$
Financial Position		
Current assets	3,609,341	2,013,602
Capital assets	17,678,507	18,278,812
	21,287,848	20,292,414
Current liabilities	1,463,429	947,728
Long term debt (excluding Municipality debt)	16,767,103	16,212,008
Net Assets	3,067,316	3,132,678
Results of Operations		
Revenues	3,900,455	1,920,913
Operating expenses	2,740,817	2,149,589
Net Income (Loss)	1,159,638	(228,676)

During 2017, the Municipality received a dividend of \$225,000 which is netted to other income on consolidation.

7. Long Term Liabilities

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

	2017	2016
	\$	\$
Ontario Infrastructure Projects Corporation (2 projects) (4.63% and 4.13%), with semi annual blended payments of \$41,628 and \$230,273, maturing 2022 and 2044.	7,711,547	7,928,209
Fixed rate bank loans with maturity dates between 2018 and 2036 and interest rates between 2.61% and 5.40%.	7,898,918	7,238,209
Instalment debentures with the Province of Ontario under the Ontario Tile Loan Program. The responsibility for payment of principal and interest charges for tile drainage and shoreline property assistance loans has been assumed by individuals. At the end of the year, the outstanding principal amount of this liability is	35,395	49,371
Net long term liabilities at the end of the year	15,645,860	15,215,789

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

7. Long Term Liabilities / continued

(b) Principal payments fall due as follows:

	General Revenues	User Charges	Total
	\$	\$	\$
2018	736,148	189,995	926,143
2019	755,308	198,247	953,555
2020	791,602	188,920	980,522
2021	819,598	194,615	1,014,213
2022	837,759	194,776	1,032,535
2023 to 2027	2,823,326	1,067,309	3,890,635
2028 and thereafter	1,377,525	5,470,732	6,848,257
	8,141,266	7,504,594	15,645,860

(c) Interest expense on long term liabilities in 2017 amounted to \$567,801 (2016 \$620,478).

(d) These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

8. Municipal Equity

Municipal equity consists of:

	2017	2016
	\$	\$
Investment in tangible capital assets		
Tangible capital assets	71,609,587	66,174,493
Long term liabilities	(15,610,465)	(15,166,418)
Unfinanced Capital Projects		
Protection	---	(261,432)
Parks and Recreation	(935,953)	(54,653)
Public works projects	(1,701,671)	(289,429)
Water and sewer projects	(87,601)	(209,988)
	53,273,897	50,192,573
Reserves (Schedule 1)	8,155,599	7,723,325
Equity in Government Business Enterprises		
Ottawa River Power Corporation	2,179,451	2,133,283
Ottawa River Energy Solution Inc.	312,289	306,597
Mississippi River Power Corporation	4,067,316	3,132,678
	6,559,056	5,572,558
Total Municipal Equity	67,988,552	63,488,456

Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements

December 31, 2017

9. Pension Contributions

The Municipality makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent 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. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Municipality does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

The amount contributed to OMERS was \$357,484 (2016 \$333,837) for current services and is included as an expenditure on the Consolidated Statement of Operations classified under the appropriate functional expenditure. Contributions by employees were a similar amount.

10. Trust Funds

Trust funds administered by the Municipality amounting to \$Nil (2016 \$6,805) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the Municipality for the benefit of others, they are not presented as part of the Municipality's financial position or financial activities.

11. Provincial Offences Administration (POA)

The Town of Perth has assumed the administration of the Provincial Offences office for all County of Lanark resident municipalities. The transfer of administration from the Ministry of the Attorney General to the Town was a result of the Provincial Offences Act (POA) 1997, which provides the framework for the transfer of responsibility and administration of POA courts.

The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Trespass to Property Act, Liquor Licence Act, Municipal By-Laws and minor federal offences. The POA governs all aspects of legal process, from serving notice to a defendant, to conducting trials, including sentencing and appeals.

The Municipality's share of net revenues arising from operation of the POA office have been consolidated with these financial statements. The revenue of the court office consists of fines levied under Parts I and III (including delay penalties) for POA charges filed in the Perth court.

If fines are paid at other court offices, the receipt is recorded in the Integrated Courts Operation Network System ("ICON") operated by the Province of Ontario. Revenue is recognized when receipt of funds is recorded by the provincial ICON system regardless of the location where payment is made.

The Municipality of Mississippi Mills shares net POA revenues based on weighted assessment.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

12. Contractual Obligations

In November 2017, the Municipality entered into a contract with OCWA (Ontario Clean Water Agency). For the management and operations of the water plant, wastewater plant and the sanitary pumping station. The contract is for the period January 1, 2018 to December 31, 2024 and provides for a four year extension to December 31, 2028.

The contract is a fixed price contract that provides for an annual inflation increase of 1.85%. The contract provides for the reconciliation of hydro costs on an annual basis.

Prior to the contract being negotiated, the Municipality was providing extensions on the contract originally signed in March 2012.

The annual cost of the water treatment contract was \$432,499 (2016 \$379,177) and the wastewater treatment plant and sanitary pumping station \$1,029,926 (2016 \$803,551).

There is no contract for policing services. The Municipality is provided police services by the Ontario Provincial Police under Section 5.1 of the Police Services Act. The annual charges are determined based on the level of service and are reconciled to actual costs in the following year. The amount paid in 2017 for police service usage was \$1,820,736 (2016 \$1,782,144).

The Municipality has negotiated a 7 year contract with Waste Management Canada Corporation for the collection of curbside garbage. The contract runs from June 1, 2013 to May 31, 2020. Annual charges are determined by reference to the Municipality's number of households, the consumer price index and a fuel surcharge clause. The contract for 2017 was \$470,531 (2016 \$463,333).

The Municipality has negotiated a long term contract with GFL Environmental Inc. for the collection, processing and marketing of recycled materials collected at curbside. The contract runs from June 1, 2013 to May 31, 2020. Annual charges are determined based on the number of households in the Municipality, the consumer price index and a fuel surcharge clause. The contract for 2017 was \$465,776 (2016 \$449,073).

The Municipality has entered into a long term lease agreement for property located at 134 Main Street. The annual lease commitments are as follows:

	\$
2018	18,000
2019	18,000
2020	16,500

13. Contingent Liabilities

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2017, management believes that the Municipality has valid defences and appropriate insurance coverages in place.

In the event any claims are successful, the amount of any potential liability is not determinable, therefore, no amount has been accrued in the consolidated financial statements.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

14. Landfill Closure and Post Closure Liability

The Environment Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites and is in accordance with the Municipality's accounting policy. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage.

The Municipality currently has one active and two inactive landfill sites. The Almonte site is licensed, and accepts approximately 100 tonnes of waste per year. At current disposal rates, the site has an estimated lifespan of 8 to 10 years. Estimated closure costs are in the range of \$388,000. The anticipated closure plan involves a layer of sand followed by a layer of clay and soil. Annual post closure maintenance and monitoring requirements are estimated to be \$20,000 per annum.

The Pakenham site was closed in 1990 and involved covering the site with a clay cap and vegetative cover. Additional buffer lands were also purchased at the time of closing. Annual site monitoring costs are estimated at \$10,000 per annum.

The Ramsay site was closed in 1996 with a layer of cover material of a mixture of sand, silt stone and some clay. Annual site monitoring costs are estimated at \$10,000 per annum.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-five year period using the best information available to management. Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the Municipality's average long term borrowing rate of 2.0% and using an assumed rate of 2.0% for inflation. The estimated total landfill closure and post-closure care expenditures are calculated to be approximately \$1,428,139. For sites that are inactive, the estimated liability for these expenditures is recognized immediately. Included in liabilities on the Consolidated Statement of Financial Position at December 31, 2017 is an amount of \$816,179 (2016 \$801,179) with respect to landfill closure and post-closure liabilities recognized to date.

15. Risk Management

In the normal course of operations, the Municipality is exposed to a variety of financial risks which are actively managed by the Municipality.

The Municipality's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities. The fair values of cash, investments and accounts payable and accrued liabilities approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Municipality's exposure to and management of risk has not changed materially from December 31, 2016.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

15. Risk Management / continued

Credit Risk

Credit risk arises from the possibility that the entities to which the Municipality provides services to may experience difficulty and be unable to fulfill their obligations. The Municipality is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The Municipality does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Municipality is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash and cash equivalents and operating loan. Changes in variable interest rates could cause unanticipated fluctuations in the Municipality's operating results.

Liquidity Risk

Liquidity risk is the risk that the Municipality will not be able to meet its obligations as they fall due. The Municipality requires working capital to meet day-to-day operating activities. Management expects that the Municipality's cash flows from operating activities will be sufficient to meet these requirements.

16. Tangible Capital Assets

	2017	2016
	\$	\$
Land	329,636	319,900
Landfill Sites	42,759	46,609
Buildings	10,911,335	9,885,932
Vehicles	3,626,412	3,049,404
Equipment		
Parks	1,486,632	603,930
Streetlights and traffic lights	705,174	752,524
Other	844,778	737,592
Water and Sewer Facilities / Networks		
Linear assets	13,419,708	11,812,235
Water tower	731,694	789,121
Wells, lagoons, pumping stations	26,679,840	27,336,686
Linear Assets		
Roads	6,377,447	5,406,521
Sidewalks and curbs	2,041,825	1,943,788
Bridges and culverts	3,434,765	2,666,605
Construction in Progress	977,582	823,646
	71,609,587	66,174,493

For additional information, see Schedule 2 ▶ Tangible Capital Assets.

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

17. Segmented Information

The Municipality is a diversified municipal government that provides a wide range of services to its citizens. The services are provided by departments and their activities are reported in the consolidated statement of operations.

Departments have been separately disclosed in the segmented information, along with the service they provide, are set out in the schedule below.

For each reported segment, expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 2.

2017	Salaries, Wages & Employee Benefits	Debenture Debt Interest	Materials & Services	External Transfers	Amortization	Total
	\$	\$		\$	\$	\$
General Government						
Governance	209,008	---	44,526	---	---	253,534
Corporate Management	768,232	82,404	395,572	---	177,060	1,423,268
Protection to Persons and Property						
Fire	322,625	32,076	253,739	---	177,087	775,527
Police	700	---	1,826,567	---	---	1,827,267
Conservation Authority	---	---	---	68,796	---	68,796
Protective Inspection	424,258	---	152,934	8,409	2,957	588,558
Transportation						
Roadways	957,753	106,554	1,346,716	---	947,598	3,358,621
Winter Control	192,442	---	670,903	---	---	863,015
Street Lighting	492	---	164,299	---	62,510	227,301
Environmental						
Sanitary Sewer and Waterworks	323,806	314,822	2,196,482	---	1,252,849	4,087,959
Waste Services	50,050	---	1,464,812	---	1,531	1,516,393
Social and Family						
Child Care	1,461,223	---	183,435	---	14,002	1,658,660
Recreation and Cultural Services						
Recreation Facilities & Programs	768,228	32,696	673,509	325,472	291,961	2,091,866
Libraries	417,071	---	83,956	49,575	73,582	624,184
Cultural Services	975	---	2,199	19,823	---	22,997
Planning and Development						
Planning & Zoning	198,658	---	107,117	---	---	305,775
Economic Development	90,637	9,249	118,940	---	8,743	227,569
Agriculture	---	---	2,338	---	---	2,338
2017	6,185,828	567,801	9,688,044	472,075	3,009,880	19,923,628

**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

17. Segmented Information / continued

2016	Salaries, Wages & Employee Benefits	Debenture Debt Interest	Materials & Services	External Transfers	Amortization	Total
\$	\$	\$	\$	\$	\$	\$
General Government						
Governance	200,416	---	35,115	---	---	235,531
Corporate Management	719,499	116,295	377,320	---	179,869	1,392,983
Protection to Persons and Property						
Fire	346,057	22,602	283,001	---	161,144	812,804
Police	600	---	1,787,878	---	---	1,788,478
Conservation Authority	---	---	---	65,578	---	65,578
Protective Inspection	381,429	---	104,664	20,752	1,479	508,324
Transportation						
Roadways	902,164	101,017	1,150,150	---	814,578	2,967,909
Winter Control	202,029	---	634,337	---	---	836,366
Street Lighting	846	---	153,076	---	58,273	212,195
Environmental						
Sanitary Sewer and Waterworks	223,875	317,876	2,159,834	---	1,160,661	3,862,246
Waste Services	46,968	---	1,418,239	---	5,381	1,465,588
Social and Family						
Child Care	1,348,468	---	163,769	---	15,088	1,527,325
Recreation and Cultural Services						
Recreation Facilities & Programs	760,333	31,766	602,109	212,558	231,516	1,858,282
Libraries	414,524	---	106,431	46,142	59,301	626,398
Cultural Services	900	---	11,635	38,200	---	50,735
Planning and Development						
Planning & Zoning	219,204	---	97,606	---	---	316,810
Economic Development	84,043	10,922	112,298	---	8,308	215,571
Agriculture	1,832	---	---	---	---	1,832
2016	5,853,187	620,478	9,192,462	383,230	2,695,598	18,744,955

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**Municipality of Mississippi Mills
Notes to the Consolidated Financial Statements**

December 31, 2017

18. Budget Figures

The 2017 budget amounts that were approved were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as program expenses, but the actual expenses have been removed in the Statement of Operations. The revenues attributable to these items continue to be included in the Statement of Operations, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

	Budget	Actual
		\$
Total Revenues	18,541,967	21,214,873
Total Expenditures	18,064,882	19,923,628
Net (Expenditures) Revenues	(122,915)	1,291,245
Amortization	3,116,025	3,009,880
Adjusted Net Revenues	2,993,110	4,301,125
Capital Revenues	3,413,206	3,208,851
Funds Available	6,406,316	7,509,976
Capital Expenditures	(10,589,376)	(8,444,974)
Net Change in Investment in:		
Ottawa River Power Corporation	---	(46,168)
Ottawa River Energy Solutions Inc.	---	(5,692)
Mississippi River Power Corporation	---	(934,638)
Principal Repayments	(862,804)	(823,953)
Net Long Term Debt Acquired	3,008,631	1,268,000
Decrease in Operating Surplus	(2,037,233)	(1,447,449)
Allocated as follows:		
Net transfers (from) to reserves	(2,037,233)	432,274
Net increase in unfinanced capital	---	(1,909,723)
	(2,037,233)	(1,477,449)

Municipality of Mississippi Mills
Schedule 1 ▶ Continuity of Reserves and Reserve Funds

For the year ended December 31	(Note 18) Budget	2017	2016
	\$	\$	\$
Net Transfers From/(To) Other Funds			
Transfers from operations	453,544	2,083,927	1,902,307
Transfers to capital acquisitions	(2,490,777)	(1,651,653)	(971,937)
Total Net Transfers	(2,037,233)	432,274	930,370
Reserves and Reserve Fund Balances, Change in Year	(2,037,233)	432,274	930,370
Reserves and Reserve Fund Balances, Beginning of Year	7,723,325	7,723,325	6,792,955
Reserves and Reserve Fund Balances, End of Year	5,686,092	8,155,599	7,723,325

Composition of Reserves and Reserve Funds

For the year ended December 31	2017	2016
	\$	\$
Reserves set aside for specific purposes by Council: For the Municipality of Mississippi Mills		
For Operating Purposes		
▶ for working capital	1,100,000	1,100,000
▶ for contingencies	701,250	775,186
▶ for library	98,879	136,949
▶ for winter control	55,820	55,820
▶ for protection to persons and property	300,766	98,763
▶ for planning and zoning	42,159	42,159
▶ for economic development	95,432	100,752
▶ for parking	32,738	32,738
▶ for daycare	131,728	27,746
▶ for the Former Township of Ramsay - general purposes	2,917	2,917
▶ for the Former Township of Pakenham - general purposes	8,490	8,490
	2,570,179	2,381,520
For Capital Purposes		
▶ for acquisition of capital assets	1,348,843	1,012,218
▶ for public works	644,742	835,875
▶ for recreation	312,394	251,548
▶ for fire	38,026	29,405
▶ for waste management	1,113,332	982,100
▶ for the Former Town of Almonte - water and sewer	1,956,514	2,099,458
▶ for septage system	171,569	131,201
	5,585,420	5,341,805
Total Reserves and Reserve Funds	8,155,599	7,723,325

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

**Municipality of Mississippi Mills
Schedule 2 ▸ 2017 Tangible Capital Assets**

Asset Class	Cost 01/01/17	Additions	(Disposals)	Cost 31/12/17
	\$	\$	\$	\$
Land	319,900	9,736	--	329,636
Landfill Sites	112,423	---	--	112,423
Buildings	16,543,162	1,453,030	---	17,996,192
Vehicles	5,995,145	913,858	(227,089)	6,681,914
Equipment				
Parks	1,198,111	963,132	--	2,161,243
Streetlights and traffic lights	3,165,116	13,900	---	3,179,016
Other	3,002,943	252,674	---	3,255,617
Water and Sewer				
Linear assets	16,965,236	1,939,584	(67,325)	18,837,495
Water tower	1,701,978	---	---	1,701,978
Wells, lagoons, pumping stations	32,244,845	167,417	---	32,412,262
Linear Assets				
Roads	13,005,683	1,543,890	---	14,549,573
Sidewalks and curbs	3,229,423	203,107	(49,033)	3,383,497
Bridges and culverts	3,473,333	830,710	---	4,304,043
Construction in Progress	823,646	153,936	---	977,582
	101,780,944	8,444,974	(343,447)	109,882,471

Asset Class	Accumulated Amortization 01/01/17	Amortization	(Disposals)	Accumulated Amortization 31/12/17	Net Book Value 31/12/17
	\$	\$	\$	\$	\$
Land	---	---	---	---	329,636
Landfill Sites	65,814	3,850	---	69,664	42,759
Buildings	6,657,230	427,627	---	7,084,857	10,911,335
Vehicles	2,945,741	336,850	(227,089)	3,055,502	3,626,412
Equipment					
Parks	594,181	80,430	---	674,611	1,486,632
Streetlights and traffic lights	2,412,592	61,250	---	2,473,842	705,174
Other	2,265,351	145,488	---	2,410,839	844,778
Water and Sewer					
Linear assets	5,153,001	332,111	(67,325)	5,417,787	13,419,708
Water tower	912,857	57,427	---	970,284	731,694
Wells, lagoons, pumping stations	4,908,159	824,263	---	5,732,422	26,679,840
Linear Assets					
Roads	7,599,162	572,964	---	8,172,126	6,377,447
Sidewalks and curbs	1,285,635	105,070	(49,033)	1,341,672	2,041,825
Bridges and culverts	806,728	62,550	---	869,278	3,434,765
Construction in Progress	---	---	---	---	977,582
	35,606,451	3,009,880	(343,447)	38,272,884	71,609,587

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

**Municipality of Mississippi Mills
Schedule 2 ▸ 2016 Tangible Capital Assets**

Asset Class	Cost 01/01/16	Additions	(Disposals)	Cost 31/12/16
	\$	\$	\$	\$
Land	319,898	2	---	319,900
Landfill Sites	112,423	---	---	112,423
Buildings	16,519,518	52,439	(28,795)	16,543,162
Vehicles	5,551,908	532,391	(89,154)	5,995,145
Equipment				
Parks	1,007,701	190,410	---	1,198,111
Streetlights and traffic lights	3,165,116	---	---	3,165,116
Other	2,717,612	285,331	---	3,002,943
Water and Sewer				
Linear assets	16,930,227	35,009	---	16,965,236
Water tower	1,701,978	---	---	1,701,978
Wells, lagoons, pumping stations	32,247,520	43,585	(46,260)	32,244,845
Linear Assets				
Roads	12,462,714	542,969	---	13,005,683
Sidewalks and curbs	3,229,423	---	---	3,229,423
Bridges and culverts	3,473,333	---	---	3,473,333
Construction in Progress	480,940	342,706	---	823,646
	99,920,311	2,024,842	(164,209)	101,780,944

Asset Class	Accumulated Amortization 01/01/16	Amortization	(Disposals)	Accumulated Amortization 31/12/16	Net Book Value 31/12/16
	\$	\$	\$	\$	\$
Land	---	---	---	---	319,900
Landfill Sites	65,964	3,850	---	69,814	46,609
Buildings	6,283,517	402,508	(28,795)	6,657,230	9,885,932
Vehicles	2,759,099	275,796	(89,154)	2,945,741	3,049,404
Equipment					
Parks	550,984	43,197	---	594,181	603,930
Streetlights and traffic lights	2,354,319	58,273	---	2,412,592	752,524
Other	2,135,783	129,568	---	2,265,351	737,592
Water and Sewer					
Linear assets	4,883,877	269,124	---	5,153,001	11,812,235
Water tower	867,705	45,152	---	912,857	789,121
Wells, lagoons, pumping stations	4,135,272	819,147	(46,260)	4,908,159	27,336,686
Linear Assets					
Roads	7,077,299	521,863	---	7,599,162	5,406,521
Sidewalks and curbs	1,215,762	69,873	---	1,285,635	1,943,788
Bridges and culverts	749,481	57,247	---	806,728	2,666,605
Construction in Progress	---	---	---	---	823,646
	33,075,062	2,695,598	(164,209)	35,606,451	66,174,493

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Municipality of Mississippi Mills:

We have audited the accompanying statement of financial position of the trust fund of the Corporation of the Municipality of Mississippi Mills as at December 31, 2017 and the statement of financial activities of the trust fund for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Corporation of the Municipality of Mississippi Mills' management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the trust fund of the Municipality of Mississippi Mills as at December 31, 2017 and the financial activities for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario,
May 15, 2018.

Draft for Discussion Purposes Only

**Municipality of Mississippi Mills
Trust Fund
Statement of Financial Position**

December 31	2017	2016
	\$	\$
ASSETS		
Cash	---	6,805
LIABILITIES		
Fund balance	---	6,805

Statement of Operations		
For the year ended December 31	2017	2016
	\$	\$
REVENUES		
Bank interest	---	2
EXPENDITURES		
Cenotaph repairs	6,805	---
NET (EXPENDITURES) REVENUES FOR THE YEAR	(6,805)	2
BALANCE AT THE BEGINNING OF THE YEAR	6,805	6,803
BALANCE AT THE END OF THE YEAR	---	6,805

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

**Municipality of Mississippi Mills
Trust Fund
Notes to the Financial Statements**

December 31, 2017

1. Significant Accounting Policies

Reporting Entity

Perpetual care receipts, for the war memorial, are reported on the cash basis of accounting and interest income is reported on the accrual basis of accounting.

Expenditures are reported on the cash basis of accounting with the exception of administrative expenses which 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.

Draft for Discussion Purposes Only

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Municipality of Mississippi Mills:

We have audited the statement of financial position of the Corporation of the Municipality of Mississippi Mills Public Library Board as at December 31, 2017 and the statement of operations, changes in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Corporation of the Municipality of Mississippi Mills Public Library Board's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Municipality of Mississippi Mills Public Library Board as at December 31, 2017 and the results of its operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario,
May 15, 2018.

Draft for Discussion Purposes Only

**Municipality of Mississippi Mills
Public Library Board
Statement of Financial Position**

December 31	2017	(Note 6) 2016
	\$	\$
ASSETS		
Financial Assets		
Cash and short term deposits	112	116
Accounts receivable	43,019	28,916
Due from Town of Mississippi Mills	3,680	3,729
	46,811	32,761
LIABILITIES		
Accounts payable and accrued liabilities	16,660	12,637
Other current liabilities	30,151	20,124
	46,811	32,761
NET FINANCIAL ASSETS	---	---
NON-FINANCIAL ASSETS		
Tangible capital assets (note 4)	1,424,225	403,174
ACCUMULATED SURPLUS (note 3)	1,424,225	403,174

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**Municipality of Mississippi Mills
Public Library Board
Statement of Operations**

For the year ended December 31	(Note 5) Budget	2017	(Note 6) 2016
	\$	\$	\$
REVENUES			
Government Grants			
Municipal Grants	552,531	533,002	525,318
Province of Ontario	31,848	50,344	55,692
Federal Grants	12,000	---	6,071
User Charges			
Programs	---	---	408
Rentals	1,900	2,756	1,490
Photocopy charges	1,400	4,667	1,857
Other Income			
Fines	10,400	11,857	12,412
Donations, book sales, miscellaneous	4,450	2,256	3,851
TOTAL REVENUES	614,529	601,879	607,099
EXPENDITURES			
Salaries, wages, employee benefits	433,733	417,070	414,524
Library materials	16,000	16,610	18,823
Administration	28,425	29,692	28,974
Insurance	3,215	3,094	3,238
Building maintenance and utilities	37,380	30,104	34,691
Programs	---	3,911	6,671
Contribution to Carleton Place Public Library	46,210	49,575	46,142
Amortization	49,566	73,584	59,301
TOTAL EXPENDITURES	614,529	623,640	612,364
NET EXPENDITURES FROM OPERATIONS	---	(21,761)	(5,265)
OTHER			
Grants and transfers related to capital			
Municipal contribution to tangible capital assets	54,500	241,429	---
Deferred revenues earned	137,740	371,714	---
Government grants	264,880	245,341	---
Fundraising and donations	---	184,328	---
	457,120	1,042,812	---
ANNUAL SURPLUS (DEFICIT)	457,120	1,021,051	(5,265)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	403,174	403,174	408,439
ACCUMULATED SURPLUS, END OF YEAR	860,294	1,424,225	403,174

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

**Municipality of Mississippi Mills
Public Library Board
Statement of Changes in Net Financial Assets**

For the year ended December 31	2017	2016
	\$	\$
ANNUAL SURPLUS (DEFICIT)	1,021,051	(5,265)
Amortization of tangible capital assets	73,584	59,301
Acquisition of tangible capital assets	(1,094,635)	(46,353)
	(1,021,051)	2,948
INCREASE IN NET FINANCIAL ASSETS	-	7,683
NET DEBT, BEGINNING OF YEAR	---	(7,683)
NET FINANCIAL ASSETS, END OF YEAR	---	---

Statement of Cash Flows

For the year ended December 31	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Annual surplus (deficit)	1,021,051	(5,265)
Non cash changes ▶ amortization	73,584	59,301
	1,094,635	54,036
Net Change in Non-Cash Working Capital Items		
Accounts receivable	(14,103)	(2,988)
Due from Municipality	49	(6,547)
Accounts payable and accrued liabilities	4,023	1,334
Other current liabilities	10,027	518
	(4)	(7,683)
Working Capital from Operations	1,094,631	46,353
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(1,094,635)	(46,353)
NET DECREASE IN CASH	(4)	---
CASH, BEGINNING OF YEAR	116	116
CASH, END OF YEAR	112	116

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

**Municipality of Mississippi Mills
Public Library Board
Notes to the Financial Statements**

December 31, 2017

1. Status of the Board

The Mississippi Mills Public Library Board (the 'Board') was established under the Public Library Act, 1992, R.S.O. 1990 in accordance with the Section 15 of the Minister of Municipal Affairs Restructuring Order which amalgamated the former Town of Almonte and the Townships of Ramsay and Pakenham.

2. Significant Accounting Policies

The financial statements of the Mississippi Mills Public Library Board are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards Board ('PSAB'). Significant aspects of the accounting policies adopted by the Board are as follows:

Reporting Entity

The financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the Board.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

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 revenues over expenses, provides the Change in Net Financial Assets for the year.

Tangible Capital Assets

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

Assets	Estimated Useful Life
Building	40 years
Books	7 years

One half of the annual amortization is charged in the year of acquisition and the year of disposal. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

**Municipality of Mississippi Mills
Public Library Board
Notes to the Financial Statements**

December 31, 2017

2. Significant Accounting Policies / continued

Tangible Capital Assets / continued

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of other assets as of the date of transfer.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the statement of operations in the year of disposal. Transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of transfer.

When conditions indicate that a tangible capital asset no longer contributes to the Board's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the statement of operations.

Cash and Cash Equivalents

The Board considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

Government Transfers

Government transfers are recognized in the 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.

Deferred Revenue

The Board defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

The Board receives restricted contributions under the authority of Federal and Provincial legislation and Board by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Board has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

**Municipality of Mississippi Mills
Public Library Board
Notes to the Financial Statements**

December 31, 2017

2. Significant Accounting Policies / continued

Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The Board has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Board classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

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 revenue and expenditures during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary they are recorded in the financial statements in the period in which they become known.

3. Accumulated Surplus

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

	2017	2016
	\$	\$
Surplus		
Invested in tangible capital assets	1,424,225	403,174
Deficit	---	---
Accumulated Surplus	1,424,225	403,174

**Municipality of Mississippi Mills
Public Library Board
Notes to the Financial Statements**

December 31, 2017

4. Tangible Capital Assets

Net Book Value of Assets	2017	2016
	\$	\$
Buildings	1,270,665	250,250
Books	153,560	142,924
	1,424,225	403,174

For additional information, see Schedule 1 ▶ Tangible Capital Assets.

5. Budget Figures

Mississippi Mills Public Library Board reviews its operating and capital budgets each year. The approved operating budget for 2017 is included in the budget figures presented in the Consolidated Statement of Operations.

6. Comparative Information

During 2017, the original cost and net book value were reconciled to the detailed list of tangible capital assets. Current year data is presented with the corrected value.

Draft for Discussion Purposes Only

**Municipality of Mississippi Mills
Public Library Board
Schedule 1 ▶ Tangible Capital Assets**

December 31, 2017

Assets	Cost 01/01/17	Additions (Disposals)	Cost 31/12/17	Accumulated Amortization 01/01/17	Amortization 2017	Accumulated Amortization 31/12/17	Net Book Value 31/12/17
	\$	\$	\$	\$	\$	\$	\$
Buildings	747,017	1,042,812	1,789,829	486,767	32,397	519,164	1,270,665
Books	1,257,543	51,823	1,309,366	1,114,619	41,187	1,155,806	153,560
	2,004,560	1,094,635	3,099,195	1,601,386	73,584	1,674,970	1,424,225

December 31, 2016

Assets	Cost 01/01/16	Additions (Disposals)	Cost 31/12/16	Accumulated Amortization 01/01/16	Amortization 2016	Accumulated Amortization 31/12/16	Net Book Value 31/12/16
	\$	\$	\$	\$	\$	\$	\$
Buildings	747,017	---	747,017	486,212	18,555	486,767	260,250
Books	1,211,190	46,353	1,257,543	1,073,873	40,746	1,114,619	142,924
	1,958,207	46,353	2,004,560	1,542,085	59,301	1,601,386	403,174

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**Municipality of Mississippi Mills
Parks and Recreation Committee
Statement of Operations**

For the year ended December 31	(Note 18) Budget	2017	2016
	\$	\$	\$
REVENUES			
Grants			
Municipality of Mississippi Mills	1,004,755	1,151,186	987,969
Government of Canada	3,100	3,500	2,300
Recreation fees			
Activity fees	49,250	120,850	80,550
Facility rental	12,100	18,831	19,818
Arena fees			
Ice rentals	348,700	342,713	326,945
Hall rentals	30,000	26,698	23,571
Food and beverage sales	45,000	66,264	38,133
Canteen and other	9,300	6,493	9,520
Curling			
Rentals and special events	33,403	31,493	32,926
Food and beverage sales	35,500	32,852	31,076
Other			
Contribution from developers	3,400	3,400	3,400
Donations	---	---	4,000
TOTAL REVENUES	1,574,508	1,774,280	1,610,208
EXPENDITURES			
Recreation operations			
Salaries, wages and benefits	126,000	121,693	105,189
Program supplies and operations	100,580	137,632	125,800
Maintenance and other services	16,500	17,660	15,162
Insurance	8,600	8,638	8,575
Grants to other organizations	129,926	232,397	154,049
Arena operations			
Salaries, wages and benefits	200,800	210,383	218,400
Utilities	165,000	205,035	180,081
Insurance	14,680	13,882	14,390
Maintenance, building and equipment	86,650	85,485	67,199
Food and beverage purchases	23,900	15,505	23,301
Curling operations			
Utilities	22,800	27,731	35,701
Insurance	7,340	7,018	7,195
Maintenance, building and equipment	16,350	29,256	19,967
Administration			
Salaries, wages and benefits	387,900	376,095	372,617
Other services and rents	68,305	86,896	63,475
Carleton Place recreation grants	60,081	63,385	58,509
Curling bar			
Salaries, wages and benefits	12,400	13,023	12,326
Food and beverage purchases	11,800	14,561	14,052
Long term debt payment	114,896	108,005	114,220
TOTAL EXPENDITURES	1,574,508	1,774,280	1,610,208
NET REVENUES FOR THE YEAR	---	---	---

**Municipality of Mississippi Mills
Day Care Centre
Statement of Operations**

For the year ended December 31	(Note 18) Budget	2017	2016
	\$	\$	\$
REVENUES			
Grants			
County of Lanark	500,370	728,705	639,173
Municipality of Mississippi Mills	9,553	(43,979)	13,125
User charges			
Child care fees	875,000	895,800	874,077
Other			
Contribution from developers	13,000	13,000	13,000
Fundraising	5,000	2,949	4,152
TOTAL REVENUES	1,402,923	1,596,475	1,483,527
EXPENDITURES			
Salaries ▶ supervisory and teaching	977,376	1,133,468	1,045,087
▶ other	67,612	73,695	64,578
Employee benefits	229,185	254,060	238,802
Staff travel and training	5,000	2,825	3,690
Food and kitchen supplies	54,550	53,623	52,128
Insurance	3,000	2,926	3,168
Program supplies	31,000	24,075	36,415
Property operations and maintenance	30,200	34,864	31,295
Office and other	4,000	14,749	2,372
Bad debt	1,000	2,190	5,992
TOTAL EXPENDITURES	1,402,923	1,596,475	1,483,527
NET REVENUES FOR THE YEAR	---	---	---

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**Municipality of Mississippi Mills
Waterworks Operations Schedule
Statement of Operations**

For the year ended December 31	(Note 18) Budget	2017	2016
	\$	\$	\$
REVENUES			
User charges			
Water bill revenue	2,649,168	2,829,633	2,741,491
Hydrant rental	3,500	3,500	3,500
Rent	21,600	21,600	23,400
Miscellaneous fees and service charges	37,600	77,371	51,436
Other			
Contribution from developers	540,224	279,382	210,385
Government transfers	51,669	335,675	10,337
Interest ▶ Ottawa River Power Corporation	85,800	70,789	81,879
▶ Mississippi River Power Corporation	72,000	206,660	224,250
Interest and penalty	65,000	66,710	51,074
TOTAL REVENUES	3,526,561	3,891,240	3,397,752
EXPENDITURES			
Current Operations			
Administration	236,462	240,671	230,249
Sanitary sewer maintenance	74,845	67,910	83,451
Water distribution ▶ general	4,700	5,260	5,631
▶ maintenance	222,531	202,307	226,814
Meter installation and maintenance	41,250	44,081	38,970
Billing and collecting	13,280	7,469	10,031
Pump houses and lagoons	1,359,264	1,542,241	1,264,158
Interest on long term debt	319,842	314,822	317,876
Principal on long term debt	178,158	175,305	152,705
	2,450,332	2,600,066	2,329,885
Capital			
Sewer and watermain reconstruction	1,311,310	845,971	328,052
Plant upgrades	564,100	493,068	360,850
Other construction and equipment	351,529	182,673	45,340
	2,226,939	1,521,712	734,242
TOTAL EXPENDITURES	4,677,271	4,121,778	3,064,127
NET (EXPENDITURES) REVENUES FOR THE YEAR	(1,150,710)	(230,538)	333,625
FINANCING AND TRANSFERS			
Proceeds of long term debt	305,696	209,980	---
Transfers to reserves	(266,606)	(598,907)	(737,070)
Transfers from reserves	1,111,620	741,851	323,822
	1,150,710	352,924	(413,248)
INCREASE (DECREASE) IN FUND BALANCES	---	122,386	(79,623)

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Mississippi River Power Corporation are the responsibility of the Corporation's management and have been prepared in compliance with legislation, and in accordance with International Financial Reporting Standards. A summary of significant accounting policies are described in note 2 to the financial statements. The preparation of financial statements necessarily involved the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Corporation's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of financial statements. These systems are monitored and evaluated by management.

Management meets with the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters. The Board of Directors meets with management subsequently to review these same matters prior to the Board's approval of the financial statements.

The financial statements have been audited by Allan and Partners LLP, independent external auditors appointed by the Corporation. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Corporation's financial statements.

Paul Virgin, President

Scott J. Newton, General Manager

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Mississippi River Power Corporation:

We have audited the accompanying financial statements of Mississippi River Power Corporation which comprise the statement of financial position as at December 31, 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The approved operating budget for 2017 is included in the budget figures presented in the statement of comprehensive income but is not subject to audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting 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.

Auditor's Responsibility

Our responsibility is to express an audit opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Mississippi River Power Corporation as at December 31, 2017 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario,
, 2018.

Draft for Discussion Purposes Only

Mississippi River Power Corporation
Statement of Financial Position

(Expressed in Canadian Dollars)

December 31	2017	(Note 17) 2016
	\$	\$
ASSETS		
Current Assets		
Cash	2,400,956	1,001,958
Accounts receivable (net of allowance)	1,074,468	833,321
Government taxes receivable	---	6,242
Deferred expenses	87,746	120,478
Prepaid expenses	46,171	51,603
	3,609,341	2,013,602
Non-Current Assets		
Property, plant and equipment (note 3)	17,678,807	18,278,812
Total Assets	21,287,848	20,292,414
EQUITY AND LIABILITIES		
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	273,193	134,302
Government taxes payable	155,113	---
Payments in lieu of income taxes payable (note 6)	12,675	---
Deferred revenue	700	1,400
Interest payable	119,433	119,433
Short term financial liabilities (note 5)	444,715	425,593
	1,005,829	680,728
Non-Current Liabilities		
Long term financial liabilities (note 5)	18,155,756	18,600,661
Deferred tax liabilities (note 6)	447,600	267,000
	18,603,356	18,867,661
EQUITY		
Capital Stock	2,000	2,000
Retained Earnings	1,676,663	742,025
	1,678,663	744,025
Total Equity and Liabilities	21,287,848	20,292,414

Commitments (note 9) and Contingent Liabilities (note 10)

On Behalf of the Board:

_____, Chair _____, Director

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

Mississippi River Power Corporation
Statement of Comprehensive Income and Changes in Equity
(Expressed in Canadian Dollars)

For the year ended December 31	(Note 13) Budget	2017	2016
	\$	\$	\$
Revenue ▶ sale of power	2,355,095	3,900,455	1,920,913
Cost of Power ▶ Direct Expenses			
Amortization ▶ plant and equipment			
Heat, light and power	637,890	638,440	634,376
Insurance	21,000	27,728	22,177
Plant automation	34,177	31,521	36,599
Repairs and maintenance	18,000	3,789	8,053
▶ building	108,500	88,639	27,811
▶ equipment	114,600	83,564	103,176
▶ engineering fees	95,000	104,444	---
▶ vehicle	5,500	3,209	4,270
Taxes, fees and licences	15,586	15,586	15,586
Wages and benefits	78,000	88,618	66,579
	1,128,253	1,085,538	913,627
Income Before Operating Expenses	1,226,842	2,814,917	1,007,286
Operating Expenses			
Advertising and promotion	7,600	5,582	7,031
Amortization	31,378	31,377	40,197
Finance			
Bank charges and interest	1,760	2,149	1,735
Debenture interest	781,550	780,894	797,606
Loan interest	153,747	153,566	154,940
Feasibility studies	18,250	133,837	6,676
Occupancy			
Heat, light and power	8,500	7,079	8,900
Insurance	1,582	1,582	1,582
Repairs and maintenance ▶ building	17,500	14,784	16,810
▶ equipment	400	1,182	918
grounds keeping	20,500	21,990	33,981
Taxes, fees and licences	6,300	6,059	6,241
Office			
Bookkeeping	3,000	2,268	2,333
Office	7,500	6,982	9,943
Telephone and communications	8,000	9,716	7,504
Professional fees	17,000	13,485	42,000
Wages			
Directors' fees	25,500	28,000	20,000
Wages and benefits	134,788	121,672	125,116
	1,244,855	1,342,204	1,283,513
Operating Income (Loss)	(18,013)	1,472,713	(276,227)
Other Income and Expense			
Other income and net rent	16,400	20,200	18,051
Income (Expense) Before Amount in Lieu of Income Taxes	(1,613)	1,492,913	(258,176)

Continued on Next Page

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

Mississippi River Power Corporation
Statement of Comprehensive Income and Changes in Equity

(Expressed in Canadian Dollars)

For the year ended December 31	(Note 13) Budget	2017	2016
	\$	\$	\$
Income (Expense) Before Amount in Lieu of Income Taxes / continued	(1,613)	1,492,913	(258,176)
Income Taxes (note 6)			
Payment in lieu of income taxes	---	152,675	---
Deferred income taxes	---	180,600	(29,500)
	---	333,275	(29,500)
Net Income (Loss) for the Year	(1,613)	1,159,688	(228,676)
Retained Earnings, Beginning of Year	742,025	742,025	1,195,701
Dividends	---	(225,000)	(225,000)
Retained Earnings, End of Year	740,412	1,676,663	742,025

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Mississippi River Power Corporation
Statement of Cash Flows
(Expressed in Canadian Dollars)

For the year ended December 31	2017	2016
	\$	\$
Cash Flows from Operating Activities		
Net income (loss) for the year	1,159,638	(228,676)
Amortization	669,817	674,573
Income tax expense	180,600	(29,500)
	2,010,055	416,397
Movements in Working Capital		
Accounts receivable	(241,147)	152,676
Government taxes receivable	6,242	(6,242)
Deferred expenses	32,732	---
Prepaid expenses	5,432	(67,407)
Accounts payable and accrued liabilities	138,991	25,943
Government taxes payable	195,113	(47,316)
Payments in lieu of income taxes payable	12,675	---
Deferred revenue	(700)	700
	109,238	58,355
Cash Flows from Investing Activities		
Payments to acquire capital assets (note 3)	(69,512)	(301,870)
Cash Flows from Financing Activities		
Dividends paid	(225,000)	(225,000)
Repayment of long term borrowings	(425,783)	(407,480)
	(650,783)	(632,480)
Change in Cash, During the Year	1,398,998	(459,598)
Cash, Beginning of Year	1,001,958	1,461,556
Cash, End of Year	2,400,956	1,001,958

Mississippi River Power Corporation

Notes to the Financial Statements

December 31, 2017

The Mississippi River Power Corporation (the 'Corporation') was incorporated in Canada under the Business Corporations Act (Ontario) on April 27, 2000 by the Town of Mississippi Mills, its sole shareholder, to comply with provincial legislation. This Corporation's principal activities include the generation and sale of hydro-electric power in the Town of Mississippi Mills, Ontario and is regulated by the Ontario Energy Board (OEB). The address of the Corporation's registered office is 28 Mill Street, P. O. Box 179, Almonte, Ontario, K0A 1A0.

1. Basis of Presentation

Statement of Compliance

The financial statements of the Mississippi River Power Corporation are the representation of management and are prepared in accordance with International Financial Reporting Standards (IFRSs). As issued by the International Accounting Standards Board (IASB) and the interpretations are issued by the International Financial Reporting Interpretations Committee (IFRIC) of the IASB.

Basis of Measurement

The financial statements have been prepared on the historical cost basis.

Use of Estimates and Judgments

The presentation of financial statements in compliance with IFRS requires management to make certain critical accounting estimates. It also requires management to exercise judgment in applying the Corporation's accounting policies. The areas involving a higher degree of judgment, complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in each relevant significant accounting policy where applicable.

Estimates and judgments are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions.

2. Significant Accounting Policies

The preparation and presentation of the financial statements can be significantly affected by the accounting policies, which are an integral part of understanding them.

Revenues

Revenue is recognized to the extent that is probable that the economic benefits will flow to the Corporation and that the revenue can be reliably measured. Revenue is comprised of the sale of hydro-electric power and other miscellaneous revenues.

Revenue from the sale of hydro-electric power is recognized on the accrual basis.

Mississippi River Power Corporation

Notes to the Financial Statements

December 31, 2017

2. Significant Accounting Policies / continued

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on demand with financial institutions, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

Financial Assets

Financial assets are classified as loans and receivables.

These include cash and accounts receivable. Collectability of accounts receivable is reviewed on an ongoing basis. Accounts receivable which are known to be uncollectible are written off. A provision for doubtful receivables is established when there is objective evidence that the Corporation will not be able to collect all the amounts due according to the original term of the receivables. In determining the allowance for doubtful accounts, the Corporation considers historical loss experience of account balances based on the aging and arrears status of accounts receivable balances. The amount of the provision is the difference between the asset's carrying amount and the present value of future cash flows. The amount of the provision is recognized in the statement of comprehensive income.

Financial Liabilities

Accounts payable and accruals and long-term debt are classified as other financial liabilities. These liabilities are measured at amortized cost.

Property, Plant and Equipment

Property, plant and equipment (PP&E) are recorded at cost, being the purchase price and directly attributable cost of acquisition or construction required to bring the asset to the location and condition necessary to be capable of operating in the manner intended by the Corporation.

Amortization of PP&E is recorded in the statement of comprehensive income on a straight-line basis over the estimated useful life of the related asset. Half of a year's amortization is taken for the first year, regardless of when the property was actually put into service during the year. The estimated useful lives, residual values, and amortization methods are reviewed at the end of each annual reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Gains and losses on disposal of an item of PP&E are determined by comparing the net proceeds from disposal with the carrying amount of the asset, and are included in the statement of comprehensive income when the asset is disposed.

The estimated useful lives are as follows:

Buildings	40 years
Substation	20 years
Generation Equipment	20 years
Office Equipment	10 years
Water Rights	10 years
Vehicles	5 years
Signage	5 years
Safety Equipment	5 years
Computer Equipment	5 years
Paving, Landscaping and Fencing	5 years
Leasehold Improvements	5 - 20 years

Mississippi River Power Corporation

Notes to the Financial Statements

December 31, 2017

2. Significant Accounting Policies / continued

Borrowing Costs

The Corporation capitalizes interest expenses and other finance charges directly relating to the acquisition, construction, or production of assets that take a substantial period of time to get ready for its intended use. Capitalization commences when expenditures are being incurred, borrowing costs are being incurred, and activities that are necessary to prepare the assets for its intended use or sale are in progress. Capitalization will be suspended during periods in which active development is interrupted. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use or sale are complete.

Impairment of Non-Financial Assets

The Corporation conducts assessments of the values of PP&E to determine whether there are events or changes in circumstances that indicate that their carrying amount may not be recoverable. Where carrying value exceeds its recoverable amount, which is the higher of value in use and fair value less costs to sell, the asset is written down accordingly. An impairment loss is charged to the statement of comprehensive income except to the extent it reverses gains previously recognized in other comprehensive income.

Pension Plan

The permanent employees of the Corporation participate in the Ontario Municipal Employees Retirement System ("OMERS"). The Corporation also makes contributions to the OMERS plan on behalf of its employees. The plan has a defined benefit option at retirement available to employees, which specifies the amount of the retirement benefit plan to be received by the employees based on length of service and rates of pay.

Payments in Lieu of Taxes Payable

The Corporation is a Municipal Electricity Utility (MEU) for purposes of the payments in lieu of taxes (PILs) regime contained in the Electricity Act, 1998. As a MEU, the Corporation is exempt from tax under the Income Tax Act (Canada) and the Corporations Tax Act (Ontario).

Under the Electricity Act, 1998, the Corporation is required to make, for each taxation year, PILs to Ontario Electricity Financial Corporations ("OEFEC"). These payments are calculated in accordance with rules for computing income and taxable capital and other relevant amounts contained in The Income Tax Act (Canada) and the Corporations Tax Act (Ontario) as modified by the Electricity Act, 1998 and related regulations.

Provision in lieu of taxes (PILs) is comprised of current and deferred tax. Current tax and deferred tax are recognized in net income except to the extent that it relates to items recognized directly in equity.

Current PILs are recognized on the taxable income or loss for the current year plus any adjustment in respect of previous years. Current PILs are determined using tax rates and tax laws that have been enacted or substantively enacted by the year-end date.

Deferred tax assets and liabilities are recognized where the carrying amount of an asset or liability differs from its tax base. The amount of the deferred tax asset or liability is measured at the amount expected to be recovered from or paid to the taxation authorities. This amount is determined using tax rates and tax laws that have been enacted or substantively enacted by the year-end date and are expected to apply when the liabilities/(assets) are settled/(recovered).

Mississippi River Power Corporation

Notes to the Financial Statements

December 31, 2017

2. Significant Accounting Policies / continued

Payments in Lieu of Taxes Payable / continued

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain.

At the end of each reporting period, the Corporation reassesses both recognized and unrecognized deferred tax liabilities.

Finance Income and Finance Costs

Finance income is comprised of interest income on funds invested such as cash and short-term investments. Interest income is recognized as it accrues in the statement of comprehensive income, using the effective interest method.

Finance cost is comprised of interest payable on debt.

Equity

Share capital represents the nominal value of shares that have been issued. Retained Earnings include all current and prior period retained profits. Dividend distribution payable to equity shareholders are included in other liabilities when the dividends have been approved prior to the recording date.

Financial Instruments

(i) Non-Derivative Financial Assets

All of the Corporation's non-derivative financial assets are classified as loans and receivables. Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such financial assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortized cost using the effective interest rate method, less any impairment losses.

The Corporation recognizes loans and receivables on the date they are originated.

The Corporation derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

(ii) Non-Derivative Financial Liabilities

All of the Corporation's non-derivative financial liabilities are classified as other financial liabilities. Other financial liabilities comprise loans and borrowings, and trade and other payables. Such financial liabilities are recognized initially at fair value less any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortized cost using the effective interest rate method.

The Corporation recognized other financial liabilities on the trade date, which is the date that the Corporation becomes a party to the contractual provisions of the instrument.

Mississippi River Power Corporation
Notes to the Financial Statements

December 31, 2017

2. Significant Accounting Policies / continued

(ii) Non-Derivative Financial Liabilities / continued

The Corporation derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire.

It is management's opinion that the facility is not exposed to significant interest, currency or credit risks arising from its non-derivative financial instruments.

3. Property, Plant and Equipment

	2017			2016
	Cost	Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$
Land	5,168	---	5,168	5,168
Generating Station Building				
▸ Lower Falls	17,469,210	3,215,223	14,253,987	14,646,153
▸ Upper Falls	4,426,064	2,317,076	2,107,988	2,218,614
Paving, Landscaping and Fencing	93,576	87,209	6,367	10,613
Generating Equipment	1,722,286	693,460	1,079,826	1,141,716
Substation	119,510	108,601	10,909	13,090
Vehicles	36,946	35,518	1,428	2,853
Signage	10,890	10,890	---	1,089
Safety Equipment	18,642	15,567	3,075	4,941
Office Equipment	68,907	59,371	9,536	13,093
Water Rights	27,452	27,452	---	---
Computer Equipment	47,551	47,551	---	---
Leasehold Improvements	275,702	75,479	200,223	221,482
	24,371,904	6,693,397	17,678,507	18,278,812

Additions (disposals) during the year were as follows:

	2017	2016
	\$	\$
Leasehold improvements ▸ Metcalfe Park	---	6,195
Generation Station ▸ Lower Falls	44,012	281,330
Safety Equipment ▸ plant automation	25,500	3,845
Office equipment ▸ alarm system	---	10,500
Total Net Additions	69,512	301,870

Mississippi River Power Corporation
Notes to the Financial Statements

December 31, 2017

4. Bank Indebtedness

The Corporation's financial agreement with its bank provides for an operating credit facility of up to \$200,000 to finance expenses, pending receipt of income. Interest on funds drawn is charged at the bank's prime rate. As at December 31, 2017, there was \$Nil (2016 \$Nil) drawn on the facility.

5. Long Term Debt

	2017	2016
	\$	\$
Ontario Infrastructure Projects Corporation debenture (5.2023%), repayable in blended monthly payments of \$92,673.06, secured by a general security agreement covering all assets, due October 2040.	14,842,703	15,173,239
Bank of Montreal Loan (2.5100%), repayable in monthly principal payments of \$5,531.59, secured by a general security agreement due March 2020.	698,101	746,350
Bank of Montreal Loan (2.1500%), repayable in monthly principal payments of \$2,601.76, secured by a general security agreement, due March 2018.	335,447	359,197
Bank of Montreal Loan (2.4700%), repayable in monthly principal payments of \$2,648.39, secured by a general security agreement, due March 2019.	335,567	358,815
Town of Mississippi Mills promissory note, with no fixed terms of repayment, the term and the interest rate to be renegotiated annually between the Board of Directors and corporate shareholder. Interest accrued for 2017 was at a rate of 5.0000% (2016 5.0000%).	2,388,653	2,388,653
	18,600,471	19,026,254
Less: current portion of long term borrowings	444,715	425,593
	18,155,756	18,600,661

Principal payments falls due as follows:

	\$
2018	444,715
2019	752,894
2020	1,008,755
2021	670,601
2022 and thereafter	15,723,506
	18,600,471

Interest on promissory note is calculated annually and payable annually to the shareholders.

Mississippi River Power Corporation
Notes to the Financial Statements

December 31, 2017

6. Payments in Lieu of Corporate Income Taxes

Statutory Canadian Federal and Provincial tax rates for the current year comprise 15.0% (2016 15.5%) for Federal corporate tax and 11.5% (2016 11.0%) for corporate tax in Ontario. The PILs expense varies from amounts which would be computed by applying the Corporation's combined statutory income tax rate as follows:

	2017	2016
	\$	\$
Income (Loss) Before Provision for PILs	1,492,913	(258,176)
Statutory Canadian provincial tax rate (blended)	22.6484%	26.0000%
Provision for PILs at statutory rate	338,121	(67,126)
(Decrease) Increase in Income Tax Resulting From:		
Non-capital loss carryforward	(178,353)	---
(Capital cost allowance in excess of amortization)		
amortization expense in excess of capital cost allowance	(5,635)	66,996
Charitable donations	(1,458)	130
Total Provision	152,675	---

Effective Tax Rate	10.23%	0.00%
--------------------	--------	-------

The change in the deferred tax liability is as follows:

	2017	2016
	\$	\$
Opening Balance, January 1	267,000	296,500
Recognized in Statement of Comprehensive Income	180,600	(29,500)
Closing Balance, December 31	447,600	267,000

Deferred tax liabilities are attributable to property, plant and equipment.

The Corporation has losses for tax purposes to carry forward against future income in the amount of \$Nil (2016 \$673,032).

7. Gross Revenue Charge

The Corporation is liable to pay a charge based on their gross generation of kilowatts hours to the Ontario Electricity Financial Corporation. The Corporation has applied with the Ministry of Natural Resources for a deduction under the Electricity Act 1998 to waive this charge for 10 years. In 2016, the application was approved and the charge was waived effective May 9, 2010 for a ten year period ending May 9, 2020.

Mississippi River Power Corporation

Notes to the Financial Statements

December 31, 2017

8. Related Party Balances on Transactions

During the year, the Corporation paid \$119,433 (2016 \$119,433) of interest on long term and short term debts to its shareholder, the Town of Mississippi Mills, and rent in the amount of \$36,000 (2016 \$36,000). The Corporation owes its shareholder \$2,544,086 (2016 \$2,544,086) at the year end.

9. Commitments

The Corporation leases office premises from the Town of Mississippi Mills under the terms of an operating lease at a monthly cost of \$3,000. The lease has a term of 10 years, with an expiration date of September 30, 2023, with an option to renew for one further period of 10 years upon revised terms.

The Corporation leases Metcalfe Geo Heritage Park from the Town of Mississippi Mills under the terms of an operating lease at an annual cost of \$1.00. The lease has a term of 20 years with an expiration date of December 31, 2033, with an option to renew for one further period of 20 years, upon the same terms.

10. Contingent Liabilities

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2017, management maintains that the Corporation has valid defences and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Corporation's financial position.

11. Risk Management

In the normal course of operations, the Corporation is exposed to a variety of financial risks which are actively managed by the Corporation.

The Corporation's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities. The fair values of cash, investments and accounts payable and accrued liabilities approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Corporation's exposure to and management of risk has not changed materially from December 31, 2016.

Credit Risk

Credit risk arises from the possibility that the entities to which the Corporation provides services to may experience difficulty and be unable to fulfill their obligations. The Corporation is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The Corporation does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Mississippi River Power Corporation

Notes to the Financial Statements

December 31, 2017

11. Risk Management / continued

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Corporation is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash and cash equivalents and operating loan. Changes in variable interest rates could cause unanticipated fluctuations in the Corporation's operating results.

Liquidity Risk

Liquidity risk is the risk that the Corporation will not be able to meet its obligations as they fall due. The Corporation requires working capital to meet day-to-day operating activities. Management expects that the Corporation's cash flows from operating activities will be sufficient to meet these requirements.

12. Capital Management

The Corporation considers its capital to be its capital stock and retained earnings. The Corporation's main objectives when managing capital are to: i) ensure sufficient liquidity to maintain and improve its electricity distribution system, support its financial obligations and execute its operating and strategic plans, ii) minimize the cost of capital while taking into consideration current and future industry, market and economic risks and conditions, and iii) provide an adequate return to its shareholders.

The Corporation relies on its cash flow from operations to fund its dividend distributions to its shareholders.

13. Budget Figures

Mississippi River Power Corporation reviews its operating and capital budgets each year. The approved operating budget for 2017 is included in the budget figures presented in the Statement of Comprehensive Income but they are not subject to audit.

14. Compensation of Key Management Personnel

The remuneration of directors and other members of key management personnel during the year was as follows:

	2017	2016
	\$	\$
Management and Director Remuneration	137,465	131,306
Other Long Term Benefits	12,768	12,576
	150,233	143,882

**Mississippi River Power Corporation
Notes to the Financial Statements**

December 31, 2017

15. Lost Revenue Recuperation

During 2012 there was a malfunction within the generating station, after which no revenues were able to be generated until repairs were completed in 2013. The Corporation received partial payments in 2013, but there remains monies outstanding. Management has provided their best estimate of lost revenues to be recuperated from other parties responsible and these amounts are included in accounts receivable.

16. Approval of the Financial Statements

The financial statements were approved by the Board of Directors and authorized for issue on _____, 2018.

17. Comparative Figures

Some reclassification of prior year's figures was necessary in order to conform to this year's presentation.

Draft for Discussion Purposes Only

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

INFORMATION REPORT

DATE: May 15, 2018
TO: Committee of the Whole
FROM: Shawna Stone, Clerk
SUBJECT: CAO's Report May 2018

The following information is an update on delegated authority items approved under By-law 13-18, namely for tenders, requests for proposals, and staff hiring.

Staffing
Emily McPhail, Jessica Dalgity, Rachael Costello - Daycare ECE Teacher
Lorri Harrison - Daycare Supply ECE Teacher
Summer Students: <ul style="list-style-type: none"> • Victoria Tuffin and Megan Giles, Daycare/Summer Camp • Matthew Hickey, Engineering Assistant • Liam Fiebig and Dillon Elder, Recreation Facility Labourer

Procurement	
Award of Contract (under standing offer) 2018 Capital Works Program - Water and Sewer Replacements - Construction Inspection – Jp2g Consultants Inc.	\$ 31,688.06
Tender 18-04 Rehabilitation of Back and Short Bridge - National Structures Inc.	\$1,958,847.09
Tender 18-05 Rehabilitation of Concession 7B Bridge (Cochran Bridge) - Beam Construction (1984) Co. Ltd.	\$758,420.69
Tender 18-06 Rehabilitation of Culverts (structures A-002, A-004, A-008, A-009, R-007) - Corington Engineering Inc.	\$350,015.20

Tender 18-07 2018 Capital Works Program – Water and Sewer Replacements (State St, Martin St and easement) - C.A.C.E. Construction (1991) Ltd.	\$689,229.80
Contract Extension for line painting - Acculines & Signs Inc. (in accordance with provisions of contract and Procurement Policy)	\$20,014.90
Tender 18-14 Grass Cutting Services 2018-2019 - Troy Property Maintenance	\$20,848.50
Tender 18-16 Re-shingle Ramsay Sand Dome - Wren Construction	\$40,129.06
Tender 18-17 Cedar Hill School House Repairs - Chartrand Construction	\$34,097.75 (repair and paint) upset limit \$40,000 if replacement required
Tender 18-19 Installation of Fence Ramsay Garage - Bradley Contracting	\$22,005.60
Award of RFP Ice Resurfacers Advertising (2018-2021) Almonte Community Centre and Stewart Community Centre - Cooney Construction & Landscape Ltd.	\$7,467.04

*All items awarded within budget.

**All quotes and tenders awarded to the lowest compliant bidder.

Respectfully submitted,



Shawna Stone
Clerk

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS
COMMUNITY AND ECONOMIC DEVELOPMENT COMMITTEE

March 20, 2018

8:00 a.m.

Municipal Office - Council Chambers

Present: Scott McLellan (Chairperson)
Jill McCubbin
Jeff Mills
Christa Lowry (late 8:11 am)
Denzil Ferguson
David Hinks
Vic Bode
Erick Schultz
Sanjeev Sivarulrasa

Staff: Tiffany MacLaren, Community Economic & Cultural Coordinator
Bonnie Ostrom, Recording Secretary

Regrets: Ron MacMeekin, Mary Rozenberg

Chairperson Scott McLellan called the meeting to order at 8:03a.m.

1. Approval of Agenda

To add Business Arising: 5.4 Business Breakfast 6.3 Ontario Community Environment Fund

Moved by Vic Bode

Seconded by Denzil Ferguson

THAT the March 20, 2018 agenda be accepted as amended.

CARRIED

2. Disclosure of Pecuniary Interest

None

3. Approval of Minutes – March 6, 2018

Moved by Jeff Mills

Seconded by Denzil Ferguson

THAT the March 6, 2018 C&EDC committee minutes be accepted as presented.

CARRIED

4. Delegations – None

5. Business Arising

o MM2020 update

Mike O'Malley is looking for stories from residents that have no cell/internet coverage and how it has impacted them. Clem has requested more copies of the handout. The Bridging Generations business forum will also be discussing WIFI/internet coverage.

o Video Contest

After some discussion on a video contest and rules, it was suggested that perhaps a selfie contest would be easier to do.

Facebook is typically used by those 35+, Instagram is used by the younger generations 18+. Using a possible hashtag MM selfie contest?

Tiffany is to develop guidelines for the selfie contest and present them at the next meeting. It was suggested that the selfie be taken at a distinguishable Mississippi Mills site.

Part of the requirements for the Information Summer student position is to be able to take photos, do videos, post to Facebook/Instagram/Twitter etc.

o Longer term strategic planning

Some project suggestions:

- Business park plan to implement utilities in the park
- Lack of local accommodations; festivals/events, weddings, work retreats, meeting spaces. Huge marketing opportunity for a small town/ spin offs.
- Selfie contest – video promotion
- Promote our natural resource (The River)
- Increase physical activity (quality of life) cycling routes, canoe/kayaks rentals (possible sites; Pakenham beach, Almonte beach, Metcalfe Geo Heritage Park)
- Promote “the experience/ day trippers”

Opportunity: Ministry of Tourism & Sport will be looking at funding investment ready programs. Tiffany is to advise other departments of this opportunity as well.

o Business Breakfast

Cindy James from the Small Business Advisory Centre will be a guest speaker. Adrian Schut has agreed to speak about his experience in the Entrepreneur program. Cindy is to reach out to others who have taken advantage of the training programs. Launch lab could also have interesting stories to share.

Tiffany is to look into alternate hosting sites and confirm at the next meeting.

6. New Business

o Business Profile - Tiffany

To be discussed at the next meeting.

- o Tourism Meeting

Ottawa Travel & Tourism event took place last weekend, Mississippi Mills businesses sent items to help promote the area. Our visitor guides were also handed out.

Marie White – Lanark County Tourism is looking at updating their tourism strategy. She is reaching out for feedback from Mississippi Mills.

Tiffany is looking to set up a local tourism strategy meeting, wanting to include: festivals, events coordinators, museums etc.

- o Ontario Community Environment Fund

Marie White sent information on the Ontario Community Environment Fund that funds projects that restore and protect affected watersheds. Application deadline is May 15. Applicants can use the funding for land and water-based projects, including community based restoration, research, education or outreach and capacity building.

Watershed areas that could possibly benefit from these funds: Riverwalk expansion, flood plain in Pakenham and the Almonte fairgrounds, municipalities could use as a planning tool on how to improve drinking water in Pakenham etc.

Treasurer, Rhonda Whitmarsh is to complete all grant writing in the absence of a CAO.

7. Report from CEDC members on Mississippi Mills Committees

St. Patty's Dance – great attendance

The Textile Museum received a grant for the preservation of the interior walls of the museum. National Trust highlights National Historic Sights and will be including the Textile Museum in their promotions this year.

Official Plan meetings (6pm – 9pm):

Wed March 21	Almonte Old Town Hall
Tues March 27	Clayton Community Centre
Wed March 28	Stewart Community Centre
Thurs March 29	Almonte Community Centre

Riverwalk Fundraising working group are working on fundraising ideas.

Wed April 4 – Almonte Old Town Hall 10am – 1:30pm – Social Innovation session – A conversation for a rural prospective.

Bridging Generations meeting brought about some ideas: branding survey for Pakenham, Riverwalk/trails and various ideas to promote Pakenham including business partnerships.

Maple Run Studio Tour – April 7 & 8 from 10 – 5pm.

David Hinks has written an article in the Harrowsmith Magazine on the Neighbourhood Tomato. David will also be speaking at the Pakenham Horticultural society meeting on Wednesday.

Agricultural Luncheon – March 22 at 11am at the Civitan Hall.

8. Information

None

9. Meeting dates:

April 3 & 17

10. Other important dates:

11. Adjournment

Moved by Vic Bode

Seconded by Sanjeev Sivarulrasa

THAT the March 6, 2018 CEDC meeting be adjourned.

CARRIED

The meeting was adjourned at 9:30AM

Bonnie Ostrom, Recording Secretary

The Corporation of the Municipality of Mississippi Mills
Beautification Committee Meeting
Thursday March 22, 2018 at 8:00AM
Almonte Old Town Hall meeting room

Present: Malte Mendzigall (Chairperson)
Julie Yeaman
Joachim Moenig
Jill McCubbin
David Hinks
Lea Anne Solomonian
Nancy Timmons
Betty Waterman

Staff: Tiffany MacLaren, Community, Cultural & Economic Coordinator
Bonnie Ostrom, Recording Secretary

Regrets: Garwood Tripp, Cornelius Berg

Chairperson Malte Mendzigall called the meeting to order at 8:09 am.

A. Approval of Agenda

To add E e) Library trees

Moved by Jill McCubbin

Seconded by Joachim Moenig

THAT the March 22, 2018 agenda be accepted as amended.

CARRIED

B. Disclosure of Pecuniary Interest

C. Round Table – Positive observations around Mississippi Mills

D. Approval of Minutes – February 22, 2018

Various minor amendments were mentioned. Bonnie is to make changes.

Moved by Betty Waterman

Seconded by Joachim Moenig

THAT the February 22, 2018 Beautification minutes be accepted as amended.

CARRIED

E. Business

a) Updates from MM Communities; Appleton, Clayton & Blakeney

Appleton: Betty Waterman confirmed the Appleton Community Association (ACA) has a list of items they would like to bring forward to Appleton residents. After some discussion it was suggested that the group be in touch with their local Councillor John Edwards with regards to

some items. It was also suggested to contact Public Work regarding their concerns with high speed traffic in the village.

Blakeney: Nothing to report

Clayton: Nothing to report

b) Updates from Pakenham and Almonte Hort. Societies

Pakenham: There was a meeting last evening with 40 in attendance. The topic was vegetable gardening. David Hinks will be a guest speaker on community gardens.

David Hinks also has an article in the Harrowsmith magazine on the Neighbourhood Tomato community garden at August St. Park.

Bridging Generations has completed two business forum meetings. Some items discussed could be linked to the Pakenham horticultural society, more details to come.

Almonte: The annual plant sale will take place at the library parking lot on May 12.

c) Brainstorming - Fundraiser

Jill, Joachim, Lea Anne, Malte, Tiffany and Bonnie are to meet to discuss the proposed coffee table book fundraiser idea on Thursday April 6 at 8:00am.

d) Beautification Committee Project List – assign leads

Pitch In/Arbour Week: April 21 - 28

Pitch In bags will be made available at: Baker Bobs, Nicholson's, Appleton mailboxes, Clayton General Store. Tiffany will reach out to the schools to encourage them to participate and enter into the photo contest.

Advertisements are in the block ad, the Humm, Canadian Gazette.

It was suggested to put up posters along Mill St to encourage businesses to “check their back doors” and clean up the garbage there too.

It was proposed to bring back Fern's “Brownie Points” awards evening sometime in the fall.

Committee members are to bring forward names for the 2018 Tree Champion to the next meeting.

e) Library trees

There are three Manitoba Maple trees that have been cut back by hydro over the years that have now become a safety hazard. Tiffany was asked to send an email to Public Works department to see if they could remove the trees. Public Works are to get back to Pam Harris, Chief Librarian as well. Replacement trees will be looked at by the Library Board with the help of the Almonte Horticulture and local tree experts.

F. Tree Meeting Report

Arbour Week events:

- Monday April 23rd 7:30PM Tree Film – “Call of the Forest” by Diane Beresford-Kroeger, Almonte Old Town Hall (Diane Beresford-Kroeger will be available for a book signing in the hall at 7:00PM)
- Wednesday April 25th 7:30PM Tree Talk led by Allan Goddard -Selecting Trees for Outdoor Living – Almonte Old Town Hall
- Friday April 27th 6:30PM Evening Tree Walk–Guided by Allan Goddard, 6:30 PM - The Bare and the Beautiful -*transformation of a neighbourhood over 20 years*. Meet at the Riverside Parkette, Spring St. (hospital street) & Robert Hill St.

G. Correspondence - none

H. Round Table

Ag Luncheon today at 11am at the Almonte Civitan Club.

Inquiries into the removal of the fence along the library parking lot were made. Jill will check with the County on this item and report back to the committee.

Tiffany is to check the inventory of garbage cans, cigarette receptacles and dog poop receptacles.

Questions about the timing of the installation of the Bernard Cameron fountain were asked. Tiffany is to follow up, unsure who will be doing the install?

Bonnie is to order the daffodil bulbs again this year.

I. Adjournment

Moved by Joachim Moenig

Seconded by Betty Waterman

THAT the March 22, 2018 Beautification committee meeting be adjourned.

CARRIED

Meeting was adjourned at 9:27 am

Bonnie Ostrom, Recording Secretary

**THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS
HERITAGE ADVISORY COMMITTEE
MINUTES**

Wednesday, March 28, 2018 @ 7:00 P.M.

Council Chambers, Municipal Office

PRESENT: Jason Gilmore, Chair
Harold McKay
Al Jones
Fred Dennis
Sarah More

ABSENT: Michael Rikley-Lancaster (with regrets)
Councillor John Edwards (with regrets)
David Thomson

STAFF: Roxanne Sweeney, Recording Secretary

Chair Jason Gilmore called the meeting to order at 7:00 p.m.

A. APPROVAL OF AGENDA

Moved by Harold McKay

Seconded by Al Jones

THAT the Agenda dated March 28, 2018, be accepted as amended with the following changes:

D. 1 Introduction of Jonathan Amodeo, The Glen, 297 Strathburn Street

CARRIED

B. DISCLOSURE OF PECUNIARY INTEREST

None were declared.

C. APPROVAL OF MINUTES

Moved by Al Jones

Seconded by Harold McKay

THAT the Minutes dated January 24, 2018 be accepted as presented.

CARRIED

D. DELEGATIONS/PRESENTATIONS

Jonathan Amodeo, new owner of the Glen, 297 Strathburn Street attended to discuss upcoming renovations to the property.

E. NEW BUSINESS

1. Ian MacLean – endorsement to be a de facto representative of the Mississippi Mills Heritage Committee as a member of the Community Heritage Ontario Board of Directors

Moved by Fred Dennis

Seconded by Harold McKay

That the Mississippi Mills Heritage Committee recommends to Council that Ian MacLean, a resident of the Municipality and former upstanding and long-serving member of this Committee be eligible for appointment to the Board of Directors of Community Heritage Ontario (CHO), subject to a vote at the Annual General Meeting of CHO in June, 2018. In this role, Mr. MacLean will provide our Heritage Committee with regular feedback on Ontario heritage matters.

CARRIED

2. Proposed amendments to the Heritage Tax Refund By-law #10-89:
 - (a) Recommendation from the Heritage Committee to leave Part 1, Section (e)(I) in the by-law. Part V properties are now in the scope and property owners may decide to engage in larger projects.
 - (b) The Heritage Committee supports the date change from November 30 to September 30 - Under Part 1, Section (e)(II)(b),
 - (c) Proposal to change the date in Part 2, Section 2.1 from February to September cannot be changed due to legislative requirements.
 - (d) Part 6, Section 6.1 must remain part of the by-law as it coincides with Part 1, Section (e)(i)
3. Rosamond Memorial Hospital report of Sarah More
Chair Gilmore will contact the owners to explain the report and discuss the possibility of the property being added to the registry of heritage properties.
4. Draft Heritage Conservation Agreement for 65 Mill Street.
Draft Agreement was received and reviewed.
5. Draft Heritage Conservation Agreement for 297 Strathburn Street
Draft Agreement was received and reviewed. A more detailed description of the property will be included in the Agreement

F. INFO/CORRESPONDENCE**G. BUSINESS ARISING FROM MINUTES****H. ANNOUNCEMENT**

Next meeting: Wednesday, April 25, 2018

I. ADJOURNMENT

Moved by Al Jones

Seconded by Harold McKay

THAT there being no further business before the Committee, the meeting adjourned at 8:00 p.m.

CARRIED

Roxanne Sweeney, Recording Secretary

Mississippi River Power Corp.

Meeting #196, Wednesday, March 28, 2018

At 8:30am, in the offices Mississippi River Power Corp., 28 Mill St., Almonte, Ontario

Attendance: President Paul Virgin, Vice-President Adrian Foster, Directors Lyman Gardiner, Garry Dalgity, Mayor Shaun McLaughlin
General Manager - Scott Newton

Absent: none

Guests: none

Additions to the Agenda: none

Approval of Agenda:

Motion #1-196

Moved by Director Garry Dalgity,

Seconded by Mayor Shaun McLaughlin.

That the agenda for meeting #196, be approved as amended, all in favour,

CARRIED

Approval of Expenditure Report:

Motion #2-196

Moved by Mayor Shaun McLaughlin,

Seconded by Director Lyman Gardiner.

That the expenditure reports for the pay periods ending March 1, 2018, in the amount of \$69,044.03, and March 15, 2018, in the amount of \$117,221.00, be approved, all in favour,

CARRIED.

Approval of Minutes:

Motion #3-196

Moved by Mayor Shaun McLaughlin,

Seconded by Director Garry Dalgity.

That the minutes of the one-hundred and ninety-fifth meeting of the Mississippi River Power Corp. held on February 28, 2018, be approved as amended, all in favour,

CARRIED.

Information Items:

- 2018 Projects
- Market Renewal
- Audit
- OWA News Release

Action on Information Items:

Scott will attend a Market Renewal technical conference in Toronto on April 5th. The Board encouraged Scott to seek input and guidance from those most closely involved in the Market Renewal planning.

Scott will add a link to the Market Renewal website to the Director's section of the MRPC website and let Board members know about all future Market Renewal conferences, information sessions and webinars.

Matters for Discussion:

The Board reviewed and discussed the BMO Letter of Agreement which outlined their offer for both construction and long-term financing for the Millfall and Earthen Dam projects. Scott will contact BMO to make a couple of minor changes requested by the Board.

Scott updated the Board on the Crown Land quit claim application for the Millfall Dam. The Board expressed their frustration with the unreasonable delay in receiving an answer from MNRF, since it's been well over a year and a half since our application was submitted.

The construction contract award will be discussed at the next Board meeting.

There was a lengthy discussion about the office building. Scott indicated that he sent a report to the Municipality outlining the present state and possible options. Board members agreed that MRPC needs direction from the Municipality before proceeding with any repairs.

The Salary Survey RFP was discussed. Scott will bring this item forward in October.

Operations Report:

The Operations Report was reviewed. See attached report.

Matters for Decision/Motion:

Motion #4-196

Moved by Mayor Shaun McLaughlin,

Seconded by Director Garry Dalgity.

That the Operations Report be approved as printed and circulated, all in favour,

CARRIED.

Motion #5-196

Moved by Director Lyman Gardiner,

Seconded by Director Adrian Foster.

That the Board authorize acceptance of the Bank of Montreal construction financing and long term financing agreements for the Millfall and Earthen Dam project, as per the Letter of Agreement dated March 21, 2018, all in favour,

CARRIED.

Motion #6-196

Moved by Mayor Shaun McLaughlin,
Seconded by Director Garry Dalgity.

That the proposal from Bowfin Environmental Consulting Services for American Eel mitigations and monitoring, including tailrace surveys and boat electrofishing, in the amount of \$12,825, be approved, all in favour,

CARRIED.

Motion #7-196

Moved by Director Garry Dalgity,
Seconded by Director Adrian Foster.

That the proposal from Bowfin Environmental Consulting Services for environmental commitment monitoring for the Millfall Dam, as well as upstream and downstream eel ladder design and monitoring on a time and expenses basis, be approved, all in favour,

CARRIED.

New Business: none

Meeting Finalisation:

The next meeting will be at the call of the Chair.

Motion #8-196

Moved by Mayor Shaun McLaughlin,
Seconded by Director Lyman Gardiner.

That the meeting be adjourned at 10:44am, all in favour,

CARRIED.

Scott Newton, General Manager

Paul Virgin, President

Adrian Foster, Director

Operations Report to Directors - Mississippi River Power Corp.

March 28, 2018

Last regular meeting – February 28, 2018

Generation for the month of February was 1,572,276 KWh. We generated 359,996 Kwh on peak, at a rate of \$0.1499 per KWh for a total of \$53,963.35. We generated 1,212,281 KWh off peak, at a rate of \$0.1147 per KWh, for a total of \$139,048.60. Total generation revenue for the month of February was \$193,011.95.

At the time of our last meeting the flow in the river was between 65 and 70 cms. Over the next week, flows increased to a high of nearly 75 cms. Since that time flows have been steadily decreasing, but remained well above the seasonal average, until this past weekend, when they dropped below the average, down to close to 40 cms. With that flow our output is close to full capacity.

The work to reinforce the transition piece of penstock #1 was completed on Saturday, March 2nd. The job was completed about one week past the originally scheduled completion date mainly due to water leakage around the anchor bolts. In the end, all anchors, and anchor plates were installed as per the drawings. A welding inspector reviewed and passed all welds, and our onsite engineer from Kleinschmidt approved the completed works. The only task that was not completed was painting of the anchor plates. There was too much leakage around the bolts to finish this work, so we decided to re-evaluate this summer when we are shut down for the turbine blade testing.

We restarted unit #1 on the evening of March 2nd, bringing it online for the first time since it was shut down for the work on January 24th.

Late last month Tammy noticed an oil leak under the lift pump on unit #2. Her and Merlin drained the excess oil from the catch pan and tightened the hose and fittings.

On February 28th we received the final report from Schneider on their Arc Flash study. Less than two weeks later we received a complete set of new Arc Flash rating stickers for all of the cabinets in the generating station. These stickers advise workers of the power sources in the cabinet as well as what type of protective clothing should be worn to work in and around the cabinet.

We brought our damaged (spare) frazil ice pump in to the Pump House for repairs two weeks ago.

On March 14th we had a service technician from Freco Fluid Power onsite to discuss options for a complete hydraulic rebuild of the Hawk. We will be receiving a recommendation report and quotation from him shortly. He did send that laboratory report on the oil testing that was done. It showed extremely high levels of moisture in the oil. The recommendations in his report will address that.

Also on March 14th, Schneider Electric had a representative onsite to complete a Thermographic Imaging inspection of all of our equipment (our generating station, intake facility, transformer). The results were positive with only two minor issues (thought to be loose connections) detected. I've asked Merlin to address these minor issues.

We've had a few shut downs and drops in output as a result of the testing of the new Enerdu station. The new station passes more double the flow of the old station, so we've had to make adjustments to the way our station reacts to changes in their output. We think we've got a pretty good handle on it now.

Last week Merlin and Tammy built a new entry ramp for the generating station. The old one was rotten. This ramp is used for getting our riding mower in and out of the building and for wheelchair access

during tours.

That's all for this month.

Generation Stats

This section shows <u>annual</u> figures	
Budget Generation 2014	\$2,299,000
Actual Generation 2014	\$2,948,670
Actual Generation 2014 (KWh)	24,288,843
Budget Generation 2015	\$2,308,000
Actual Generation 2015	\$2,153,100
Actual Generation 2015 (KWh)	17,631,720
Budget Generation 2016	\$2,424,651
Actual Generation 2016	\$1,918,603
Actual Generation 2016 (KWh)	15,715,881
Budget Generation 2017	\$2,355,095
Actual Generation 2017	\$3,899,139
Actual Generation 2017 (KWh)	31,939,350

This section shows figures representing the period of January 1 – Feb 28 (2017 vs 2018)

2017		2018	
Budget Generation	\$525,186	Budget Generation	\$514,292
Actual Generation	\$638,502	Actual Generation	\$502,519
Actual Generation	5,206,378 KWh	Actual Generation	4,088,474 KWh

NOTE: The projected (or budgeted) revenue/KWh output is often well above or below the actual totals. As a run-of-river station we must base our projections on AVERAGE flows. Verified flow data exists on our system from 1919 to the present. We use data from 1960 to the present in our projections, as regulation of the system has changed significantly over the past 100 years.

Scott Newton, General Manager

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

STAFF REPORT

DATE: May 15, 2018
TO: Committee of the Whole
FROM: Niki Dwyer, Director of Planning
SUBJECT: Pakenham Golf and Country Club Subdivision – Request for Zoning Amendment

RECOMMENDATION:

THAT Council direct staff to commence a municipally led zoning amendment to recognize the lands in the Pakenham Golf and Country Club Subdivision as Rural Residential (RR).

BACKGROUND:

In June 2016, a resident of the Pakenham Golf and Country Club Subdivision attended the Public Meeting respecting the Community Official Plan review. At the meeting, the resident requested that Council change the zoning of the properties within the subdivision from Rural (RU) to Rural Residential (RR). Following the meeting, the resident remained in contact with the municipal planning staff respecting the requested change.

Rational provided for the change related to two key points: 1) the Rural zone permits the keeping of small quantities of livestock, which the resident indicated was inappropriate for the nature of the subdivision; and 2) that other estate lot subdivision in the community are zoned Rural Residential.

In investigating the request, planning staff circulated a survey in the fall of 2017 to gather information on the public opinion on the proposed zoning amendment. 43 notices were mailed to residents within the subdivision of which 20 supported the change, 8 voiced opposition to the proposal and 15 were not returned.

DISCUSSION:

Comparator Zoning in Rural Subdivisions:

<i>Ward</i>	<i>Street Name</i>	<i>Official Plan Designation</i>	<i>Zoning</i>
Ramsay	Julie Anne	Rural Settlement Area and Hamlet	RR
	Spruce	Rural Settlement Area and Hamlet	RR

	Oakland	Rural Settlement Area and Hamlet	RR
	Fairway	Rural Settlement Area and Hamlet	RR-1
	Torak	Rural Settlement Area and Hamlet	RR
	Munro Meadows	Rural Settlement Area and Hamlet	RR
	Greystone	Rural Settlement Area and Hamlet	RR
	White Tail Ridge	Rural Settlement Area and Hamlet	RR-4
Pakenham	Pakenham Golf and Country Club	Rural Settlement Area and Hamlet	RU

The Pakenham Golf and Country Club Subdivision was subdivided as a planned community with 64 lots over four cul de sacs which framed the fairways of the adjacent Pakenham Golf Course. As part of the original development, the builder registered an extensive restrictive covenant agreement on the title further regulating the use and function of the properties. These covenants have since expired.

The subdivision has been largely completed, with the exception of the northwestern extension of St Andrew’s Drive (now Lion Head), which requires the construction of a bridge to provide access to seventeen lots. Some additional infill has occurred on a remnant block of land fronting on Lynx Hallow and Lion Head resulting in the creation of five new residential lots.

The Zoning Bylaw provides that on lands zoned Rural (RU), small amounts of livestock may be kept on properties under 4 ha (Section 7.4.1). The Rural Zone provisions also permit “hobby farms” as permitted uses however, the lot must have an area of at least 40 ha, which is in excess of the lots within the subdivision.

OPTIONS:

There are several options that Council may choose to pursue at this stage:

1. Take no action

Council may choose to take no action to proceed with changes to the zoning amendment. Eight residents have expressed dissenting opinions of the proposed change and as the subdivision has been almost completely constructed staff believe that there would be little opportunity for new development that would be inconsistent with the character of the neighborhood.

2. Municipal Lead Zoning Amendment (recommended)

Council may choose to direct staff to move forward with a zoning amendment in two ways:

- a. As proposed by the resident, to recognize the lands as Rural Residential
- b. To maintain the Rural designation, but add an exception prohibiting the keeping of livestock in accordance with Section 7.4.1 of the Zoning Bylaw.

3. Pass a separate bylaw

Council may choose to pass a bylaw or introduce new provisions to an existing bylaw independent of the Zoning Bylaw to regulate the keeping of animals within the subdivision (e.g. Animal Control bylaw). This option may prove to be faster to process and easier to enforce in the long term.

FINANCIAL IMPLICATIONS:

In response to the survey, staff received questions from residents regarding the tax implications of amending the zoning of the properties. It is not predicted that an amendment will have any direct impact on the assessed value or tax rate applied to the properties.

The estimated cost to process a Zoning Amendment application is \$3,500.00 (excluding legal and professional fees if the file is appealed).

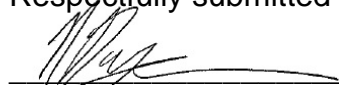
SUMMARY:

Staff recommend that Council proceed with a municipally lead zoning amendment application under Section 34 of the Planning Act.

In opening such an application, the planning process insures that due consultation with effected landowners is conducted and that if residents are dissatisfied with the decision of Council that avenues for appeal exist.

As there was not uniform support for the amendment proposed in the survey, a formal zoning amendment application provides opportunity to hear from all residents and continue dialog before making a policy recommendation.

Respectfully submitted by,


Niki Dwyer, MCIP RPP MA BES
Director of Planning



Reviewed by:

Ken Becking
Chief Administrative Officer

ATTACHMENTS:

1. Correspondence from Mr. Joe Moore requesting Zoning Amendment (April 26th, 2018)
2. Site Map of the original plan of Subdivision

ATTACHMENT 1

Date: April 26, 2018

(delivered by hand and e-mail)

From: Joe Moore
130 Glen Abbey Court,
Pakenham, Ontario K0A2X0

To: Nicole Dwyer, Director of Planning
Corporation OF The Municipality OF Mississippi Mills
3131 Old Perth Road, P.O. Box 400
RR2 Almonte Ontario K0A1A0

Subject: Rezoning Amendment for Subdivision Pakenham Golf and Country Club Estates from RU to RR

At this time, I would like to formally request that the Township of Mississippi Mills correct the zoning of the Pakenham Golf and Country Club Estates (PGACCE) from zoning category Rural (R) to zoning category Rural Residential (RR).

It's important to point out that while I've been the primary contact between our community and the Township, I'm representing a group of like-minded neighbours, who upon learning of the Rural (RU) zoning category agreed that it is not reflective of our property's intended use and in all likelihood was an oversight somewhere early in the amalgamation of the townships. While in a rural setting with farm land around us, we don't believe that the subdivision was ever meant to incorporate a livestock element in it. The problems created with livestock in such close proximity within our properties would certainly be significant and effect our quality of life. Odours, noise, and most certainly the management of animal waste potentially impacting our well water resources is something that all of us want to avoid.

Again, we feel that our PGACCE subdivision was always intended to be a residential neighbourhood like Greystone Estates, Munro Meadows, Stonehome Estates and other similar subdivisions now within Mississippi Mills. The initial strong covenants (since expired) that applied to our properties were evidence of this. Our mill rates too reflect the same tax structure as the other RR subdivisions.

We previously brought this requested amendment to the attention of the Municipal Planning group and more formally at a Council Meeting on June 23/2016. In our opinion at that time we received a favourable response from Council and Planning. Since that time, there have been countless conversations, phone calls and emails on the subject between the Planning group and some Councillors. It seems that we were all in agreement that the zoning needed to be changed to reflect the intended plan for the Subdivision. Unfortunately with the changeover in staff and relentless schedules, that has gone from being a relatively easy fix requiring a "rubber stamp" to something apparently more challenging to accomplish.

Regardless, we believe that this change is both logical and overdue. We want to have the same treatment as the other RR communities within Mississippi Mills.

Please advise us if there are any further actions required on our (PGACCE) part.

Kindest regards,

Joe Moore per PGACCE

cc

Duncan Abbott, Councillor, Pakenham Ward (dabbott@mississippimills.ca)
Denzil Ferguson, Councillor, Pakenham Ward (dferguson@mississippimills.ca)
Andrew Scanlan-Dickie, Junior Planner (ascanlandickie@mississippimills.ca)

SCHEDULE "F" PLAN OF SUBDIVISION

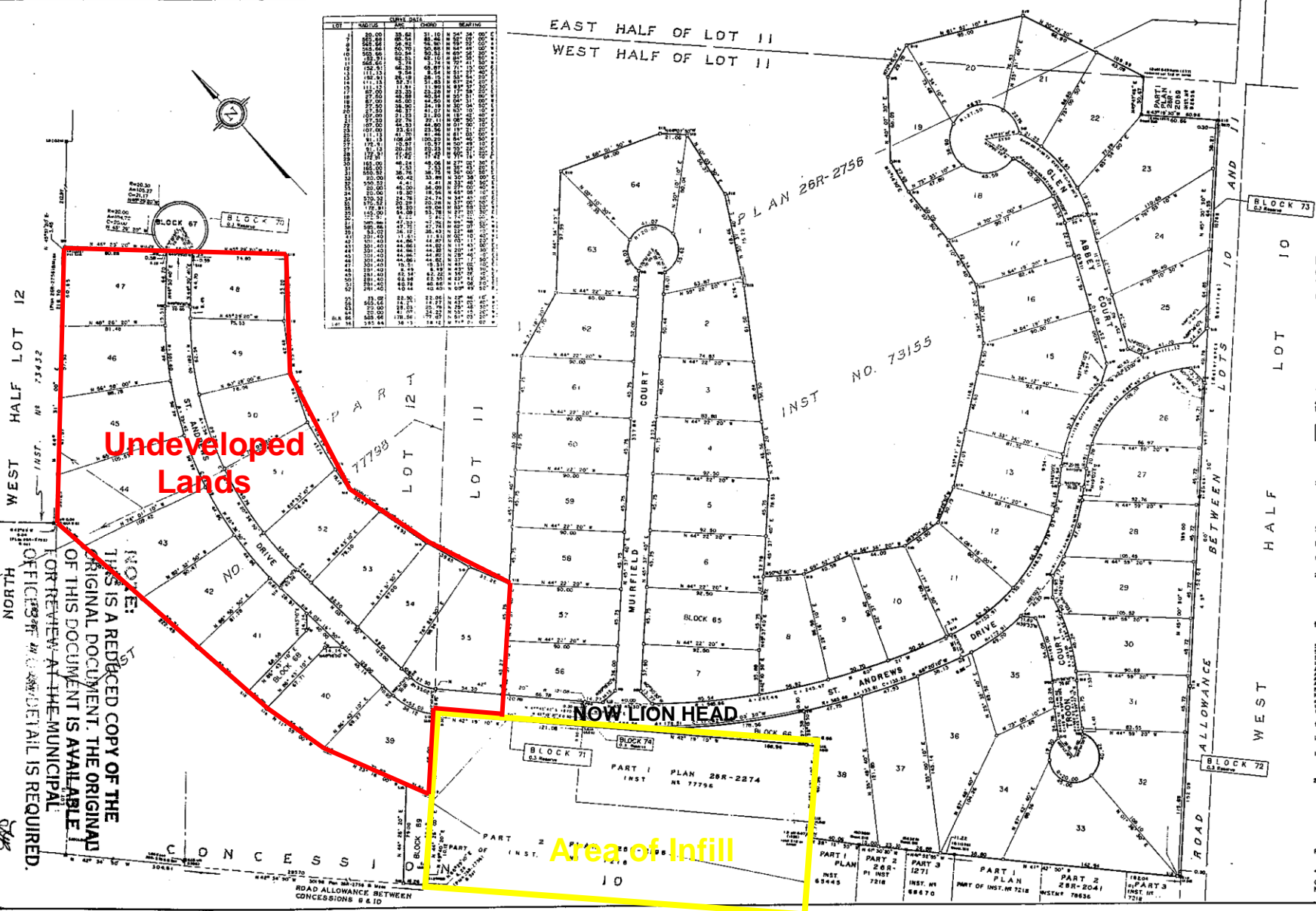
PLAN

I CERTIFY THAT THIS PLAN _____ IS REGISTERED IN THE LAND REGISTRY OFFICE FOR THE REGISTRY DIVISION OF LANARK No. 26 AT _____ O'CLOCK ON THE _____ DAY OF _____ 1996. AND REQUIRED CONSENTS AND AFFIDAVITS ARE REGISTERED AS PLAN DOCUMENT No. _____

LAND REGISTRAR

CERTIFICATE OF TITLE REGISTERED AS INST. NO. _____

LOT	NUMBER	AREA	BEARING
1	1	10.00	N 44° 22' 22" W
2	2	10.00	N 44° 22' 22" W
3	3	10.00	N 44° 22' 22" W
4	4	10.00	N 44° 22' 22" W
5	5	10.00	N 44° 22' 22" W
6	6	10.00	N 44° 22' 22" W
7	7	10.00	N 44° 22' 22" W
8	8	10.00	N 44° 22' 22" W
9	9	10.00	N 44° 22' 22" W
10	10	10.00	N 44° 22' 22" W
11	11	10.00	N 44° 22' 22" W
12	12	10.00	N 44° 22' 22" W
13	13	10.00	N 44° 22' 22" W
14	14	10.00	N 44° 22' 22" W
15	15	10.00	N 44° 22' 22" W
16	16	10.00	N 44° 22' 22" W
17	17	10.00	N 44° 22' 22" W
18	18	10.00	N 44° 22' 22" W
19	19	10.00	N 44° 22' 22" W
20	20	10.00	N 44° 22' 22" W
21	21	10.00	N 44° 22' 22" W
22	22	10.00	N 44° 22' 22" W
23	23	10.00	N 44° 22' 22" W
24	24	10.00	N 44° 22' 22" W
25	25	10.00	N 44° 22' 22" W
26	26	10.00	N 44° 22' 22" W
27	27	10.00	N 44° 22' 22" W
28	28	10.00	N 44° 22' 22" W
29	29	10.00	N 44° 22' 22" W
30	30	10.00	N 44° 22' 22" W
31	31	10.00	N 44° 22' 22" W
32	32	10.00	N 44° 22' 22" W
33	33	10.00	N 44° 22' 22" W
34	34	10.00	N 44° 22' 22" W
35	35	10.00	N 44° 22' 22" W
36	36	10.00	N 44° 22' 22" W
37	37	10.00	N 44° 22' 22" W
38	38	10.00	N 44° 22' 22" W
39	39	10.00	N 44° 22' 22" W
40	40	10.00	N 44° 22' 22" W
41	41	10.00	N 44° 22' 22" W
42	42	10.00	N 44° 22' 22" W
43	43	10.00	N 44° 22' 22" W
44	44	10.00	N 44° 22' 22" W
45	45	10.00	N 44° 22' 22" W
46	46	10.00	N 44° 22' 22" W
47	47	10.00	N 44° 22' 22" W
48	48	10.00	N 44° 22' 22" W
49	49	10.00	N 44° 22' 22" W
50	50	10.00	N 44° 22' 22" W
51	51	10.00	N 44° 22' 22" W
52	52	10.00	N 44° 22' 22" W
53	53	10.00	N 44° 22' 22" W
54	54	10.00	N 44° 22' 22" W
55	55	10.00	N 44° 22' 22" W
56	56	10.00	N 44° 22' 22" W
57	57	10.00	N 44° 22' 22" W
58	58	10.00	N 44° 22' 22" W
59	59	10.00	N 44° 22' 22" W
60	60	10.00	N 44° 22' 22" W
61	61	10.00	N 44° 22' 22" W
62	62	10.00	N 44° 22' 22" W
63	63	10.00	N 44° 22' 22" W
64	64	10.00	N 44° 22' 22" W



PLAN OF SUBDIVISION OF PARTS OF LOTS 11 and 12 CONCESSION 10 TOWNSHIP OF PAKENHAM COUNTY OF LANARK

SCALE 1 : 1250

SURVEYED BY ANNIS O'SULLIVAN VOLLEBEKK LTD 1988

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT

1. This survey and plan are correct and in accordance with The Survey Act and The Registry Act and the regulations made thereunder.

2. The Survey was completed on the _____ day of _____ 1996.

Aug 9/96 *Ann O'Sullivan*
 Surveyor

NOTES AND LEGEND

Survey monuments found where they were shown on the plan are shown as follows:
 S.S. = Survey Station
 I.C. = Iron Pipe
 A.C. = Aluminum Cap
 C.C. = Concrete Cap
 S.C. = Steel Cap
 S.P. = Survey Peg
 S.M. = Survey Monument
 S.B. = Survey Bench
 S.L. = Survey Line
 S.P. = Survey Peg
 S.M. = Survey Monument
 S.B. = Survey Bench
 S.L. = Survey Line

OWNER'S CERTIFICATE

I HEREBY CERTIFY THAT

1. Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

FROM THE OFFICE OF ANNIS O'SULLIVAN VOLLEBEKK LTD. ONTARIO LAND SURVEYORS 1000 DUNDAS ST. W. TORONTO, ONTARIO

NOTE:
 THIS IS A REDUCED COPY OF THE ORIGINAL DOCUMENT. THE ORIGINAL OF THIS DOCUMENT IS AVAILABLE FOR REVIEW AT THE MUNICIPAL OFFICE. NO DETAIL IS REQUIRED.

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

STAFF REPORT

DATE: May 15, 2018
TO: Committee of the Whole
FROM: Andrew Scanlan Dickie – Junior Planner
SUBJECT: **GEMMILL STREET – LAND TRANSFER**
Concession 2, Southwest Part Lot 23,
Plan 26R-1343, Part 4
Ramsay Ward, Municipality of Mississippi Mills
OWNER: Diana Jackson

RECOMMENDATION:

THAT Council support the acquisition of the lands at the end of the Gemmill Street road allowance known as Concession 2, Southwest ½ Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills from the land owner of Concession 2, Southwest Part Lot 23, Plan 248, Lots 41 to 47, Lots 59 to 64, Lots 119 to 125, Part Lots 40, 48, 58, 65, 118, Parts of Queen Street, Raglan Street, and Louis Street (closed by court order – INST No. RS199763), Ramsay Ward, Municipality of Mississippi Mills to establish frontage for two lots within the Village of Clayton Settlement Area and serve as a municipal turnaround.

BACKGROUND:

In Fall 2017, the Municipality of Mississippi Mills and Lanark County received a Consent application for an infill severance at the end of Gemmill Street within the Village of Clayton Settlement Area. The application, for a ±1.2ha (2.96ac) lot, received approval on February 15, 2018, subject to various conditions. Specific to this report is the following:

Condition #8 – that the owner conveys at no cost to the Municipality of Mississippi Mills the land required to augment the municipal right-of-way along Gemmill Street in order to facilitate future maintenance requirements.

The land transfer would provide approximately ±32.0m (105.0ft) of frontage to the severed lot and ±20.0m (67.0ft) to the currently land locked parcel immediately south of the subject property. The right-of-way access (described as Plan 26R-2953, Part 1 and shown in Schedule C) for the lot to the east would be maintained as part of the severance.

The lot is currently zoned “Development (D)” and is thus subject to a Zoning By-law Amendment to legally permit a dwelling or dwellings. As a Settlement Area infill property, the lot is also subject to Site Plan Control approval.

DISCUSSION:

The subject land would extend the existing Gemmill Street road allowance by ±24m (79ft), thereby providing two (2) lots with legal frontage, allowing for (re)development to occur within Clayton’s village boundaries. As per conversations with the Department of Roads & Public Works and a subsequent site visit, the department is comfortable with retaining the property as an extension to the roadway as it can be utilized as a public turnaround for municipal vehicles. In addition, the conveyed land would have negligible impact to existing maintenance requirements of Gemmill Street and/or the Village of Clayton.

FINANCIAL IMPLICATIONS:

There should be no financial implications associated with this recommendation. All legal fees associated with the transfer are the responsibility of the property owner.

SUMMARY:

Staff is recommending that the Municipality acquire the lands legally known as Concession 2, Southwest ½ Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills from Diana Jackson. The transfer would benefit the land owner by providing lot frontage to two (2) Clayton Settlement Area parcels and the Municipality via a turnaround for municipal vehicles.

All of which is respectfully submitted,

Andrew Scanlan Dickie
Junior Planner

Ken Becking
Reviewed by CAO

Niki Dwyer, MCIP, RPP
Reviewed by Director of Planning

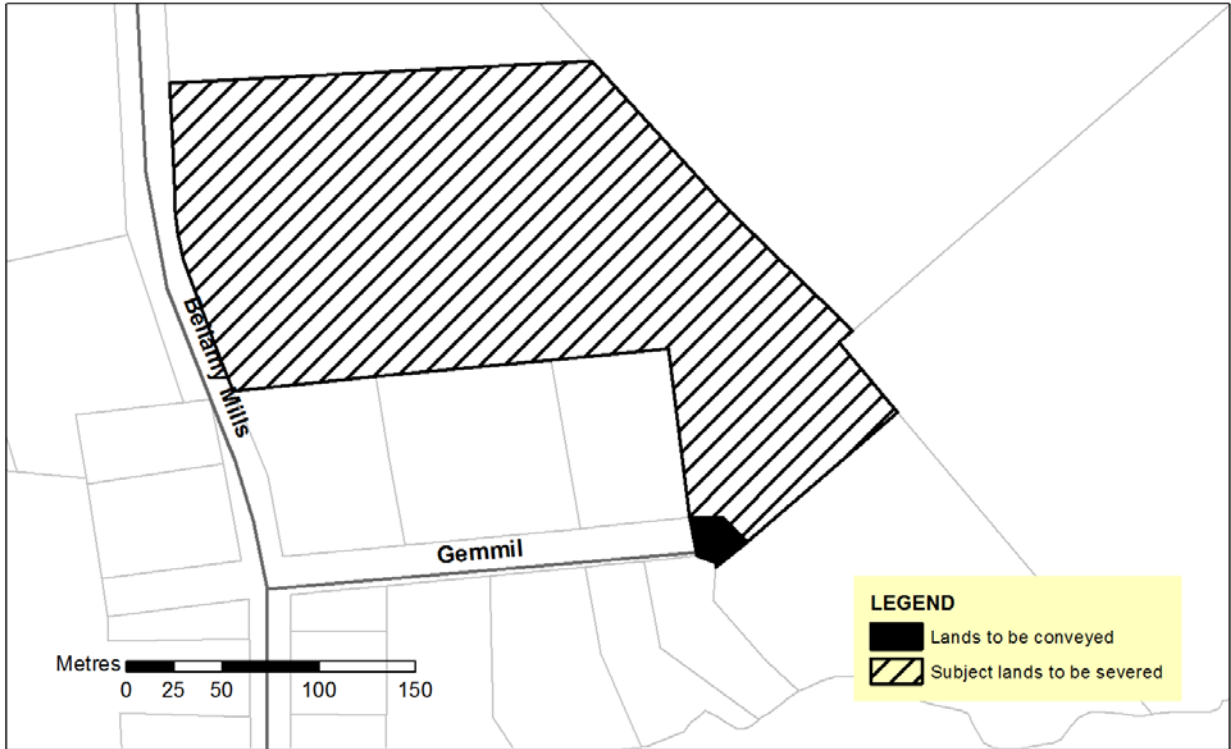
ATTACHMENTS:

- Schedule A – Location Map
- Schedule B – Reference Plan 26R-1343
- Schedule C – Reference Plan 26R-2953 (Right-Of-Way)
- Schedule D – Draft By-law

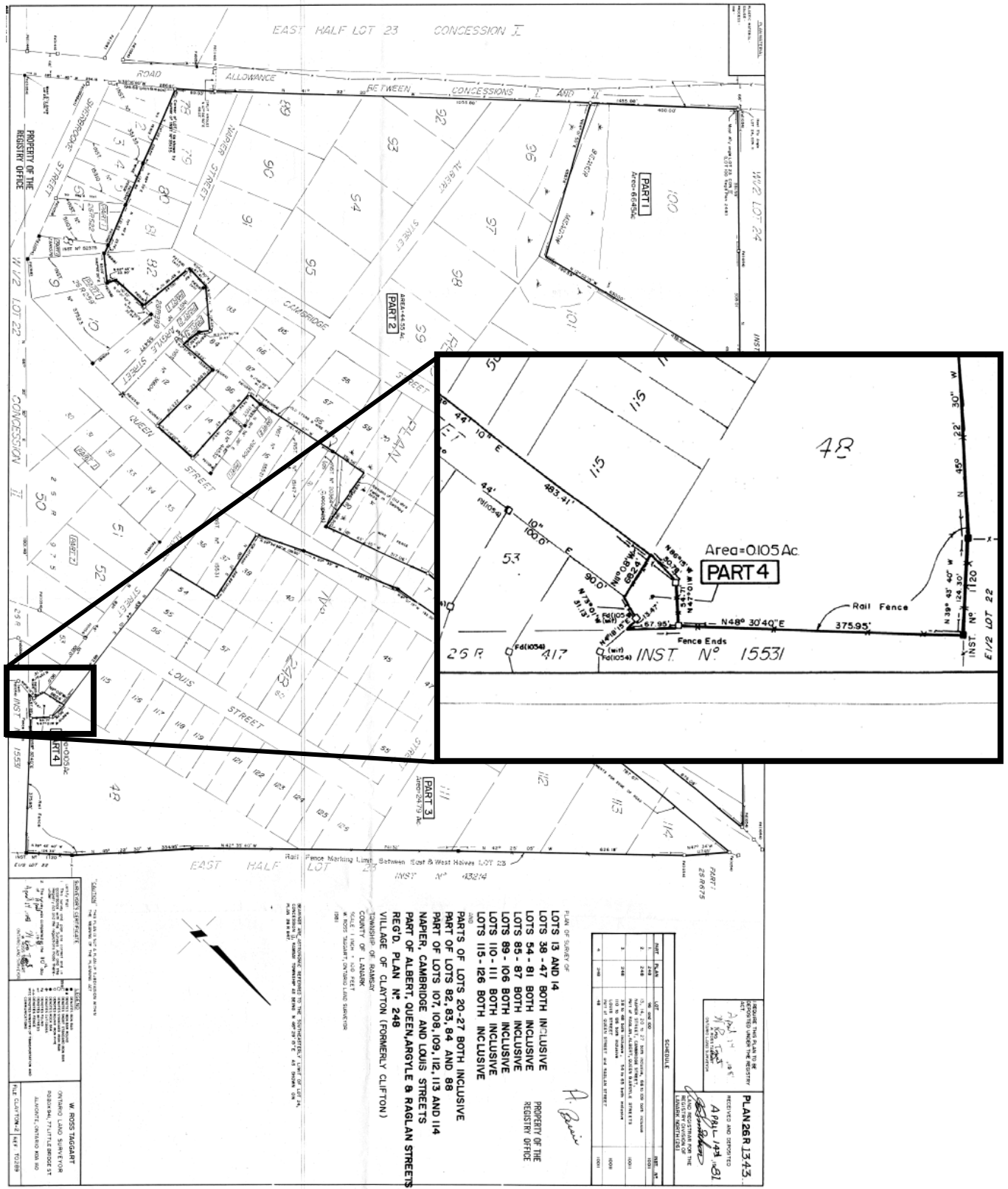
SCHEDULE A – Location Map



LAND TRANSFER
Concession 2, Southwest Part Lot 23, Plan 26R-1343, Part 4
Ramsay Ward, Municipality of Mississippi Mills



SCHEDULE B – Plan 26R-1343



SCHEDULE D – Draft By-law

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-XX

BEING a by-law to authorize the purchase of certain lands described as Concession 2, Southwest Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills for the purposes of addressing land owner title issues and returning road allowance frontage lost as part of the unintended consolidation of lands under the *Planning Act, R.S.O. 1990, c. P.13*.

WHEREAS Section 5.3 of the *Municipal Act, 2001* (S.O. 2001, c.25) authorizes that municipal powers, including municipality's capacity, rights, powers and privileges under Section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS Section 9 of the *Municipal Act, 2001* (S.O. 2001, c.25), provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS the Council of the Corporation of the Municipality of Mississippi Mills deems it appropriate to pass a by-law to purchase such land for the purposes of resolving frontage issues for Settlement Area parcels and obtaining a turnaround for municipal vehicles;

NOW THEREFORE, the Council of the Corporation of the Town of Mississippi Mills enacts as follows:

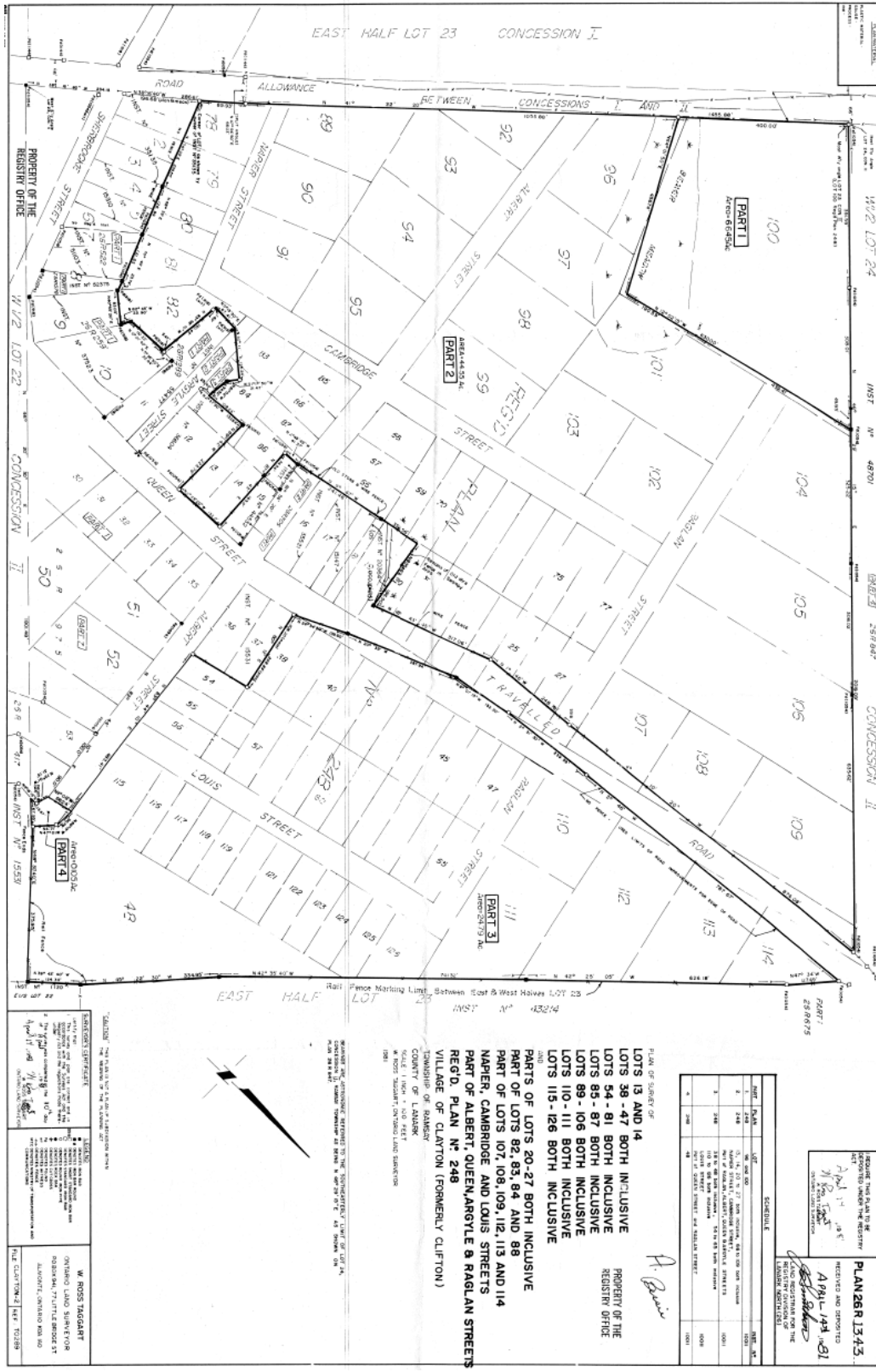
1. THAT the lands described as Concession 2, Southwest Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills, as shown on Schedule 'A' be purchased from Diana Jackson for the consideration of \$1.00.
2. THAT the Mayor and Clerk are hereby authorized to execute such documents on behalf of the Corporation and to affix the seal of the Corporation thereto as may be necessary to give effect to the said purchase.
3. AND THAT the lands shall be and are hereby included into the Road System for the Corporation of the Municipality of Mississippi Mills

BY-LAW READ, passed, signed and sealed in open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk

SCHEDULE 'A' TO BY-LAW NO. 18-XX



THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

STAFF REPORT

DATE: May 15, 2018
TO: Committee of the Whole
FROM: Andrew Scanlan Dickie – Junior Planner
SUBJECT: **106 STONEHOME CRESCENT – CONSENT AUTHORIZATION**
Concession 11, East Part Lot 14, Plan 77, Lot 1
Ramsay Ward, Municipality of Mississippi Mills
OWNER: David Moreau

RECOMMENDATION:

THAT Council select OPTION A regarding a potential lot creation for the property legally known as Concession 11, East Part Lot 14, Plan 77, Lot 1, Ramsay Ward, Municipality of Mississippi Mills.

BACKGROUND:

In Spring 2018, the land owner of 106 Stonehome Crescent approached the Municipality of Mississippi Mills' Planning Department to discuss the possibility of severing their existing 1.02ha (2.51ac) parcel into two (2) approximately 0.51ha (1.76ac) lots. The separation would occur along the existing drainage ditch, resulting in a lot to the east that would retain the current detached home and a vacant lot to the west that would be made available for future development (see Figure 1).

Figure 1 – Aerial (2017) & Proposed Severed/Retained Parcels



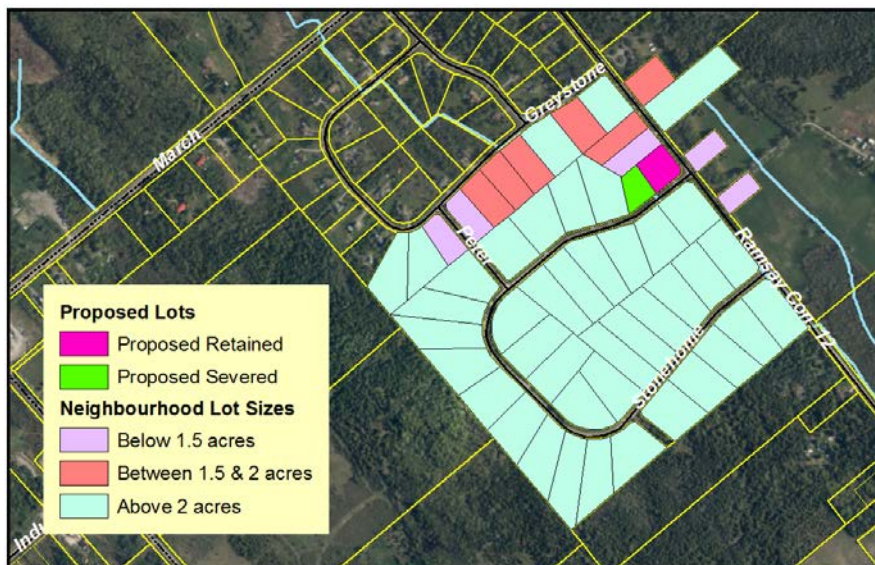
The lot is legally known as Concession 11, East Part Lot 14, Plan 77, Lot 1 and belongs to the rural Stonehome Estates subdivision that was approved in the mid-1990s. The Municipality's Community Official Plan designates rural subdivisions as "Rural Settlement Areas and Villages" (hereby referred to as the *Village* designation), which means they adhere to their own land division policies/requirements. Notwithstanding, the *Village* designation does mirror the policy framework of the *Residential* designation in that it does not require a year of eligibility or maximum severance total as prescribed in rural areas. Apart from the requirement for a lot to be at least 0.4ha (1ac) in size, rural subdivision lot creation uses those policies within Section 5.3.11 – Consent to Sever Land Policies, which would be fully assessed as part of the Consent application review.

However, Clause 58 of the Stonehome Estates Subdivision Agreement states: "the owner covenants and agrees that it will not further subdivide any lot on the plan of subdivision except with the approval of the Council of the Township." The Township of Ramsay has since become part of the Municipality of Mississippi Mills, and thus the approval requirement has transferred accordingly.

DISCUSSION:

The proposed severance generally meets the policies of the Community Official Plan and the provisions of the Comprehensive Zoning By-law #11-83. Both documents request a minimum lot size of 0.4ha (1ac), of which the application would maintain. However, the typical lot sizes of the surrounding neighbourhood are approximately 1ha (2.47ac) – as shown in Figure 2. Nonetheless, there are a number of lots nearby (predominantly along Ramsay Concession 12 and in Greystone Estates) that are below 0.6ha (1.5ac) and between 0.6ha & 0.8ha (1.5ac & 2ac). In addition, the proposed severance would maintain the typical neighbourhood property frontage of ±75m.

Figure 2 – Neighbourhood Lot Sizes



The most important considerations of the severance are whether it undermines the groundwater capacity the original Stonehome Estates subdivision and if it sets a precedence for future lot creation in the immediate area.

Capacity: The Township of Ramsay approved Stonehome Estates based on the submission of technical plans and reports that supported the total amount of units provided. As such, hydrogeological assessments were produced based off these total units and do not comment on whether further subdivision would be appropriate given the groundwater capacity. The Municipality would thus require an updated study be provided prior to Consent approval to determine whether a new well could be accommodated.

Precedence: Although precedence is not applicable when reviewing planning applications, allowing a severance within an already established rural subdivision may invite further applications by landowners nearby. The vast majority of lots would not be eligible – lot frontages are too narrow to accommodate new lots and most homes are located at the centre of their properties. However, some parcels, particularly those along Ramsay Concession 12, may qualify (see Figure 3). The consequence of further subdivision would be the cumulative impact on the groundwater capacity that already serves the neighbourhood.

Figure 3 – Potentially Qualified Lots (based on home location & frontage)



FINANCIAL IMPLICATIONS:

There are no immediate financial implications of this request.

SUMMARY:

Staff is seeking direction for how to proceed with a proposed Consent application within the Stonehome Estates rural subdivision located off Ramsay Concession 12, as

required by Clause 58 of the Subdivision Agreement. As such, Staff recommend that Council choose one of the following two options:

Option A: Council supports the creation of a new lot within Stonehome Estates at 106 Stonehome Crescent, granted that it meets all municipal policies (as determined by Staff through the Consent review process).

Option B: Council does not support the creation of a new lot within Stonehome Estates.

All of which is respectfully submitted,

Andrew Scanlan Dickie
Junior Planner

Ken Becking
Reviewed by CAO

Niki Dwyer, MCIP, RPP
Reviewed by Director of Planning

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

STAFF REPORT

DATE: May 15, 2018
TO: Committee of the Whole
FROM: Andrew Scanlan Dickie, Junior Planner
SUBJECT: **Site Plan Control – Manion Single-detached Infill (D11-MA-18)
Plan 6262, Cameron Section, Lot 27
Almonte Ward, Municipality of Mississippi Mills
Located on Glass Street**
OWNER: Mike Manion & Cheryl Wrightsell
APPLICANT: Eldon Munro

RECOMMENDATION:

THAT Council approve the site plans for the property described as Plan 6262, Cameron Section, Lot 27 subject to their revision to the satisfaction of the Municipality’s Department of Roads & Public Works;

AND THAT the Mayor and Clerk be authorized to enter into a Site Plan Control Agreement for the proposed works.

SITE PLAN CONTROL APPLICATION SUMMARY:

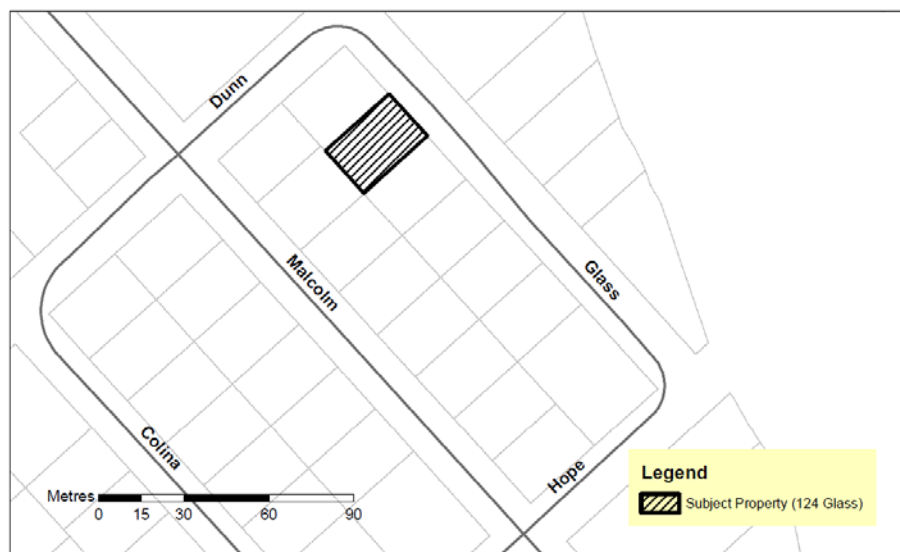
Eldon Munro has filed a Site Plan Control Application on behalf of the owners of the subject property for the approval of a single-detached bungalow infill development on a vacant property on Glass Street. The proposal would be subject to the development standards of the “Residential First Density (R1)” Zone and would use municipal water and sewer.

LOCATION AND DESCRIPTION OF SUBJECT LANDS AND SURROUNDING AREA:

The lands subject to the application are located on Glass Street, a municipally owned and maintained road within the Almonte Ward, and are legally described as Plan 6262, Cameron Section, Lot 27. The lot size is approximately 606m² (6,522ft²) with access from Glass Street. The Community Official Plan designates the lands as “Residential”. Notable characteristics of the surrounding area include:

- It is predominantly residential, with *Development* lands located to the north that are encouraged to be developed in a similar capacity.
- It is within 70m (230ft) of the Mississippi River (located to the east) and 450m (1,476ft) from Gemmill Park (located to the southeast).

Figure 1 – Site Location



COMMUNITY OFFICIAL PLAN (COP):

The subject lands are designated “Residential” in the local Community Official Plan, which aims to direct development to provide for a broader range of housing options in terms of housing types and rental opportunities. The goal of residential land use policies is to “*promote a balanced supply of housing to meet the present and future social and economic needs of all segments of the community.*” The development would fulfil the following objectives:

Objectives

1. *Promote and support development which provides for affordable, rental, and/or increased density of housing types.*
4. *Direct the majority of new residential development to areas where municipal sewer and water services are/will be available and which can support new development.*
5. *Ensure that residential intensification, infilling and redevelopment within existing neighbourhoods is compatible with surrounding uses in terms of design.*

The development is occurring in an area that is predominantly occupied by single-detached dwellings. Although the form of development would not substantially increase the density of the area nor provide a more affordable housing form, the dwelling type conforms to the character and design of the neighbourhood, as limited by its associated “Residential First Density (R1)” Zone.

The neighbourhood has an eclectic variety of single-detached dwelling designs, with no strictly defined character (see **Schedule C** for site photos). Homes along and near

Glass Street vary in height and size. Furthermore, they vary in age, with homes built in the early 1900s, 1950s, 1970s, and after 2000. A recent development, 87 Malcolm Street, uses similar design features. All dwellings, inclusive of the proposed, are supported by municipal water and sewer. As such, Staff believe the development to be generally compatible with the surrounding area.

3.6.5 Range of Housing Types

1. *The [Municipality] shall support a wide range of housing types, zoning standards and subdivision design standards.*
2. *The [Municipality] has established the following housing mix targets:*
 - Low density - 70%*
 - Medium density - 30%*
3. *Low-density residential development shall include single-detached, semi-detached, duplex, converted dwellings, and triplex housing. In general, the gross density for low-density residential development shall be 15 units per hectare (6 units per acre).*

The addition of a single-detached dwelling contributes to the Municipality’s total low-density housing stock. According to Staff estimates, the addition of one (1) units to Glass Street would result in a gross density of approximately 8.4 units per hectare – calculated by dividing the number of homes facing onto Glass Street by the total land area that they occupy, inclusive of the street. The low-density maximum target of 15 units per hectare is thereby maintained.

ZONING BY-LAW:

The subject property is zoned “Residential Second Density (R1)” within the Municipality’s Zoning By-law #11-83. The R1 Zone allows for single-detached dwelling and related accessory uses. The R1 Zone contains various development standards. The following table outlines the associated zoning provisions and the proposed development specifications.

Development Standard	R1 Provisions	Proposed
Lot Area, min. (m ²)	450	606
Lot Frontage, min. (m)	18	~20
Front Yard, min. (m)	6	6.00
Side Yard, min. (m)	1.2	1.83
Exterior Side Yard, min. (m)	4.5	n/a
Rear Yard, min. (m)	7.5	8.59
Building Height, max. (m)	9	~6
Lot Coverage, max. (%)	45	~28
Dwelling Unit Area, min. (m ²)	75	~160

REVIEW:

Comments received based on the circulation of this application have been summarized below:

INTERNAL CIRCULATION

Acting CAO: No concerns or objections.

Chief Building Official: No concerns or objections.

Director of Roads and Public Works: No concerns regarding the Grading & Drainage plan; however, the servicing needs to be properly indicated before final approval prior to Site Plan Agreement.

Fire Chief: No concerns or objections.

Recreation Coordinator: No concerns or objections.

EXTERNAL AGENCY CIRCULATION:

Enbridge: No comments received.

Ottawa River Power Corp.: No comments received. However, Staff will advise the Owner of the property to contact the ORPC to discuss the connecting power.

MVCA: No concerns regarding the location of the home in relation to the MVCA's regulation limit for unstable slopes. MVCA is already prepared to issue a permit.

TECHNICAL CONSIDERATIONS:

Parking

The Zoning By-law requires one (1) parking space per single-detached dwelling unit. The home would provide a double driveway with two garages, providing space for upwards of four (4) vehicles. The proposals meet the required minimum set out by the Comprehensive Zoning By-law #11-83.

Servicing and Grading

The proposal would use municipal water and sewer, and is thus subject to an assessment by the Department of Roads & Public Works. As such, the applicant submitted a grading and servicing plan completed by an Engineer. The review concluded that the Grading & Drainage was adequately designed; however, labeling of the water and sanitary services are required. These small revisions are to be finalized with Staff prior to entering into Site Plan Agreement.

Landscaping

The Municipality understands that planting trees and shrubs beautifies home properties, adds value, reduces heating and cooling costs, and produces numerous environmental benefits. As such, the Municipality aims to address the loss of vegetation from development. If and when the applicant or homeowner wishes to plant a tree, Staff recommend that the applicant contact the Municipality to uphold tree planting standards, as set out in the Municipality's *Guidelines for Tree Conservation & Planting*. Namely, that the tree species be indigenous to the region, that it be located away from important infrastructure, and that the tree is of adequate caliper size to ensure healthy growth.

Building Configuration/Façade

The elevation drawings for the proposed single-detached dwelling depicts a one-storey bungalow with stone veneer along the bottom half of the front façade and vinyl siding along the top half. Vinyl siding covers the remaining of the building along the sides and rear. The front building profile shows gable roof peaks filled with decorative shakes and covered by asphalt shingles.

The immediate neighbourhood can be characterized as using a combination of vinyl or wood siding, brick veneer façades, and gable roofs of varying pitch. Nonetheless, Staff believe that the proposal does not significantly deviate from the neighbourhood character, specifically since there is a wide variety of materials used along Glass Street, and that it generally meets the residential infill policies of the *Mississippi Mills Urban Design Guidelines*. Notably, by complimenting the massing, height, and scale of nearby homes.

Staff do note that the proposed design of the garage does not specifically meet design guidelines: the face of the garage is set ahead of the front of the home and the garage is wider than one half the width of the building. However, the garage location and dimensions are similar to those of more recent buildings (see Schedule C) and do not deviate significantly from the design document. For instance, the garage is set 0.6m (2ft) forward from the porch and takes up approximately 57% of the façade. Considering the scale of the development and the density of the neighbourhood, the proposed garage does not have substantial visual impact on its surroundings.

Mississippi Valley Conservation Authority (MVCA) Regulation Limit

The development falls partially within the MVCA's regulation limit due to the increased presence of substantial slopes in the area. The regulation limit serves as a screening tool for the conservation authority to address whether development requires further investigation into unstable slopes or erosion, which could potentially have harmful impacts to current and future property owners. The MVCA has concluded that the property is not of concern, that they will not require environmental studies, and that they have already informed the Municipality's Building Department that they are preparing their permit.

CONCLUSION:

The proposed site plans satisfy the provisions of the Zoning By-Law #11-83 and are consistent with relevant planning policies of the Community Official Plan. Revisions of submitted plans have been conducted and comments have been provided. However, small revisions are required to be given final approval from Mississippi Mills Staff prior to commencing construction.

All of which is respectfully submitted,

Andrew Scanlan Dickie
Junior Planner

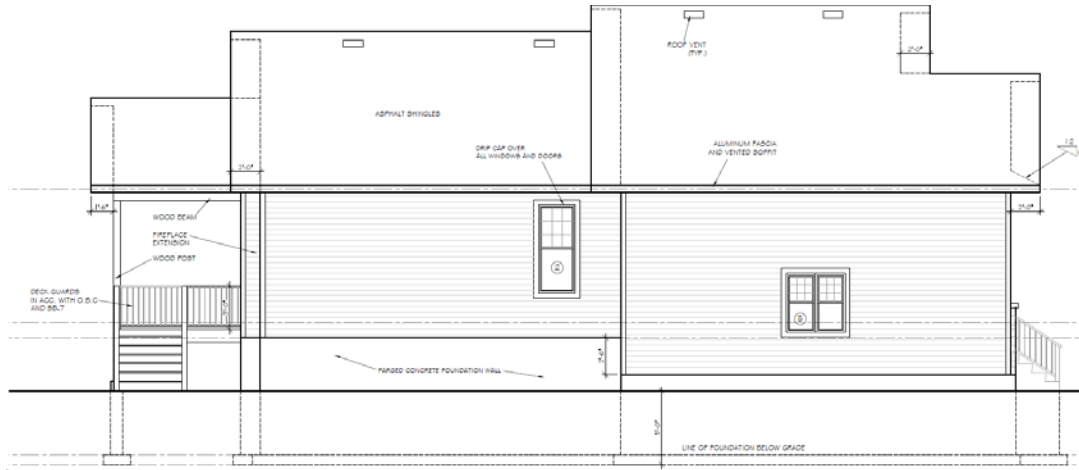
Ken Becking
Reviewed by CAO

Niki Dwyer, MCIP, RPP
Reviewed by Director of Planning

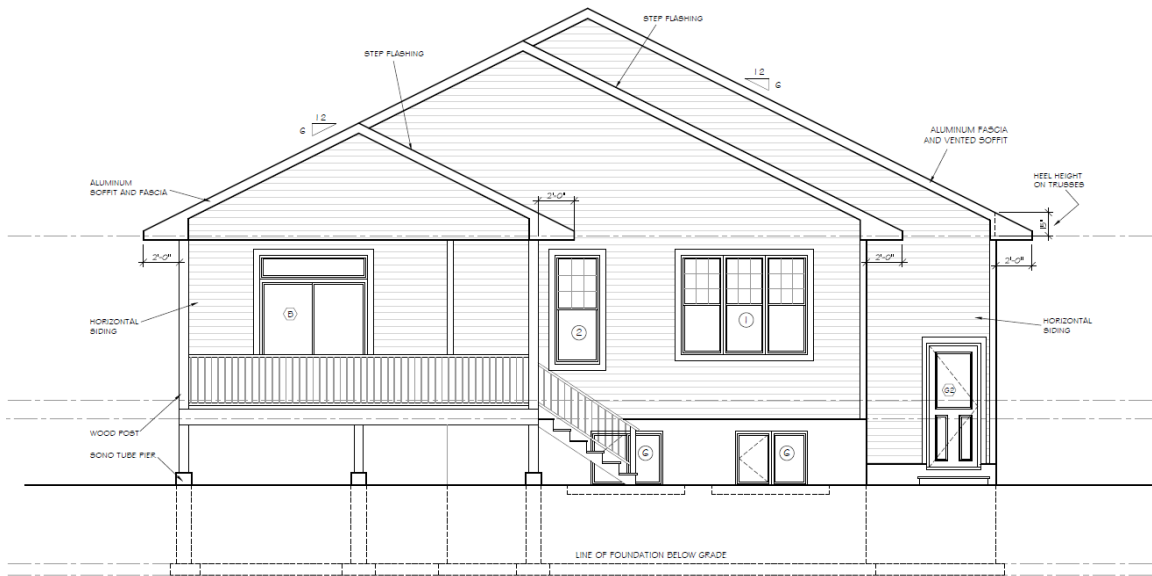
ATTACHMENTS:

- Schedule A – Submitted Plans
- Schedule B – Elevations
- Schedule C – Site Photos

Side Elevation – Southern Wall



Rear Elevation – Western Wall



SCHEDULE C – Site Photos

SUBJECT PROPERTY

126 GLASS ST



GLASS ST (EAST SIDE)

GLASS (WEST SIDE)



1 HOPE ST



87 MALCOLM ST



THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

STAFF REPORT

DATE: May 15, 2018
TO: Committee of the Whole
FROM: Rhonda Whitmarsh, Treasurer
SUBJECT: 2018 Water and Sewer Rates By-law – Administrative Revisions

RECOMMENDATION:

THAT Council repeal By-law No. 18-33 and pass a new Water and Sewer Rate By-law for 2018.

BACKGROUND:

Council passed By-law 18-33 on March 6, 2018 to establish water and sewer rates for 2018. Since that time, some residents have asked for expanded explanations of some of the terms used in the by-law, specifically, identifiable unit, base charge and the penalty rate.

DISCUSSION:

Several changes are being recommended to the 2018 Water and Sewer Rate By-law to add expanded explanations of terms to address the concerns expressed by residents as noted above. To avoid confusion, it is recommended that By-law 18-33 be repealed and replaced with a new water and sewer rate by-law for 2018. There are no deletions from the original by-law. Attachment 1 shows the proposed additions (underlined).

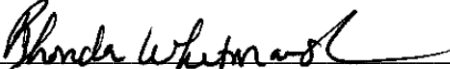
FINANCIAL IMPACT:

There is no financial impact associated with this report.

SUMMARY

I am recommending that the 2018 Water and Sewer Rate By-law 18-33 passed on March 6, 2018 be repealed and a new by-law passed for the reasons noted above.

Respectfully submitted,


Rhonda Whitmarsh, Treasurer

Reviewed by,

Ken Becking, CAO

Attachment 1 – Proposed Water and Sewer Rates By-law 18-xx

ATTACHMENT 1

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-XX

BEING a by-law to impose waterworks and sewer rates.

WHEREAS under section 326 (4) of the Municipal Act, 2001 (S.O.2001, c.25), a municipality may by by-law levy a special local municipality levy under section 312 on the rateable property in the area of an identified special service to raise the costs determined by this service;

AND WHEREAS under section 391(1) a municipality may pass by-laws imposing fees or charges on any class of persons for services or activities provided by it;

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. This By-law shall be short-titled: "Water and Sewer Services Rates By-law".
2. A water and sewer services annual base charge of \$585.00 to provide fixed annual funding to ensure a safe, clean water supply and for the collection and treatment of wastewater in accordance with Ontario's clean drinking water standards shall be imposed upon the owners of lands for each identifiable unit.
3. An identifiable unit is defined as a residential or non-residential unit with a separate entrance that is supplied with or has access to water and/or sewer services as determined by the Municipality.
4. Hospitals, Long Term Care Facilities and Assisted Living Facilities will be charged one base charge per facility.
5. The rate for consumption per one thousand gallons of water shall be \$11.71.
6. A one- time late payment fee of 10% of the current billed amount will be added to an account if not paid by the due date. If the account is not paid in full by the due date of the next billing period, the Municipality has the authority under Section 398 (2) of the Municipal Act, 2001 (S.O.2001, c.25) to transfer such water and sewer arrears to the property tax roll.
7. When a water meter reading cannot be determined an owner will be charged their Water and Sewer Services Base Charge in accordance with article 3 above plus a consumption charge based on a system estimate at the rate of \$11.71 per

one thousand gallons of water. If a reading cannot be obtained for a period of one year, the owner will be charged a consumption charge based on a system estimate and a service charge of \$25.00 will apply.

8. When the Municipality's officials have requested an owner continuously run their water, an owner will be charged their Water and Sewer Services Base Charge in accordance with article 4 above **plus** a consumption charge of \$11.71/1,000 gallons of water based on the lowest of 1) actual consumption 2) an average of the last three summer meter readings and 3) 14,000 gallons/year.
6. That By-law No.18-33 shall be and is hereby repealed.

BY-LAW READ passed, signed and sealed in open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk

INFORMATION LIST #08-18
May 15, 2018

The following is a list of information items received as of May 8, 2018.

Item #	Date	Originator	Subject
1	27-April-18	Town of Lakeshore	Resolution re: Renovation and/or Demolition of all Buildings Containing Hazardous Materials
2	8-May-18	Minister of Transportation	Letter re: Extension to Ontario's Exemption for Two-Way Radios



TOWN OF LAKESHORE

419 Notre Dame St.
Belle River, ON N0R 1A0

April 27, 2018

All Ontario Municipalities

VIA EMAIL

To Whom It May Concern:

**RE: RENOVATION AND/OR DEMOLITION OF ALL BUILDINGS
CONTAINING HAZARDOUS MATERIALS**

At their meeting of April 24, 2018 the Council of the Town of Lakeshore duly passed the following resolution.

Councillor Wilder moved and Councillor Bailey seconded:

WHEREAS municipalities are encouraged to develop planning strategies that allow for the redevelopment of existing properties;

WHEREAS redevelopment of existing properties involves the alteration, renovation and/or demolition of existing buildings, which due to their age of construction, may contain hazardous materials such as lead and asbestos;

WHEREAS disturbing hazardous materials increases health risks to those who are exposed to it;

WHEREAS the current law in Ontario allows for some buildings to be altered, renovated and/or demolished, without being required to adhere to the standard health and safety requirements regarding the identification, isolation, handling and disposal of hazardous materials; and

WHEREAS homes and public spaces, such as schools, parks and workplaces, are often located next to buildings containing hazardous building materials, which are being altered, renovated and/or demolished.

NOW THEREFORE BE IT RESOLVED that the Government of Ontario be urged to review and revise the laws regarding the alteration, renovation and/or demolition of all buildings containing hazardous materials, to ensure that proper steps and preventative measures are taken to protect the public from exposure to hazardous materials;

BE IT FURTHER RESOLVED that a copy of this motion be sent to the Honourable Kathleen Wynne, Premier of Ontario, the Honourable Doug Ford, Leader of the Progressive Conservative Party, the Honourable Andrea Horwath, Leader of the New Democratic Party, and all MPPs in the Province of Ontario; and

BE IT FURTHER RESOLVED THAT a copy of this Motion be sent to the Association of Municipalities of Ontario (AMO) and all Ontario municipalities for their consideration.

Motion Carried Unanimously

Should you require any additional information with respect to the above matter, please contact the undersigned.

Yours truly,



Darlene Mooney
Deputy Clerk

/km

cc: Hon. Kathleen Wynne, Premier
cc: Mr. Jagmeet Singh, Leader of the New Democratic Party of Canada
cc: Hon. Andrea Horwath, Leader of New Democratic Party
cc: Members of Provincial Parliament in Ontario
cc: Association of Municipalities Ontario (AMO)

Ministry of
Transportation

Ministère des
Transports

Office of the Minister

Bureau de la ministre

Ferguson Block, 3rd Floor
77 Wellesley St. West
Toronto, Ontario
M7A 1Z8
416-327-9200
www.ontario.ca/transportation

Édifice Ferguson, 3^e étage
77, rue Wellesley Ouest
Toronto (Ontario)
M7A 1Z8
416-327-9200
www.ontario.ca/transports



MAY 08 2018

M2018-86

Ms. Jennifer Russell
Administration Assistant
Municipality of Mississippi Mills
jrussell@mississippimills.ca

Dear Ms. Russell:

Thank you for your email regarding Ontario's time-limited exemption for two-way radios under the distracted driving law. I am pleased to respond.

The Ontario government takes the issue of distracted driving very seriously. The goal is to make Ontario's roads safer for all road users. Anything that distracts a driver's attention impairs driving performance and increases the risk of a collision.

I am pleased to let you know that the current exemption for handheld two-way radios was extended for an additional three years, expiring January 1, 2021. We believe that this additional time will allow for the development of more viable hands-free technologies.

The amended regulation can be viewed at www.ontario.ca/laws/regulation/090366.

Thank you again for your email.

Sincerely,

A handwritten signature in cursive script that reads "Kathryn McGarry".

Kathryn McGarry
Minister

COUNCIL CALENDAR

May 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 8:00am CEDC 6:00pm Council	2	3	4	5
6	7 6:30pm EAC	8	9	10	11	12
13	14	15 8:00am CEDC 2:30pm AAC 6:00pm Council	16	17 7:00am Business Breakfast 8:00am Beautification	18	19
20	21 Victoria Day	22 6:00pm Public Meeting - COP	23 5:30pm COA 7:00pm Heritage	24	25	26
27	28 9:00am Fam Tour	29 6:00pm ATAC	30 7:00pm Library FCM Halifax	31 FCM Halifax		

COUNCIL CALENDAR

June 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 FCM Halifax	2 FCM Halifax
3 FCM Halifax	4	5 8:00am CEDC 6:00pm Council	6	7 Provincial Election	8	9
10	11 6:30pm EAC	12 2:30pm AAC	13	14	15	16 12:00pm Gemmill Park Opening
17	18	19 8:00am CEDC 6:00pm Report to Council - COP	20 5:30pm CoA 7:00pm Daycare	21 8:00am Beautification	22	23
24	25	26 6:00pm Special Council – Final COP	27 7:00pm Heritage 7:00pm Library	28	29	30

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-51

BEING a by-law to assign and/or change names of municipal road allowances for a municipal addressing system within the Municipality of Mississippi Mills.

WHEREAS Section 11(3) of the Municipal Act, 2001, S.O., 2001 c.25 permits a lower-tier municipality to pass by-laws respecting matters within the sphere of highways;

AND WHEREAS the Council of the Corporation of the Municipality of Mississippi Mills has caused a notice of the proposed by-law to be published in accordance with By-law 07-78;

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. That Snedden Road under the jurisdiction of the Municipality of Mississippi Mills shall be renamed to Snedden Farm Road, as illustrated in Schedule 'A' attached hereto;
2. The Municipality shall post new street name signs to reflect this name change;
3. All By-laws or parts of By-laws inconsistent with the provisions herein are hereby repealed; and
4. That this By-law shall be registered in the Land Registry Office.

BY-LAW READ, passed, signed and sealed in Open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk

SCHEDULE 'A' TO BY-LAW NO. 18-51



THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-52

BEING a by-law to remove certain lands from the part-lot control provisions of the *Planning Act*, R.S.O. 1990, Chapter P.13 (the 'Act').

WHEREAS subsection 50(7) of the *Planning Act* states in part that the Council of a local municipality may by by-law provide that subsection (5) does not apply to land that is within such Registered Plan of Subdivision or parts thereof as is designated in the By-law, and where the By-law is approved by the County of Lanark, subsection (5) ceases to apply to such lands;

AND WHEREAS the Municipality of Mississippi Mills is in favour of the re-subdivision of the land in Block 2, Plan 27M-80, in order to accommodate the development of two (2) apartment blocks, each containing 24 residential units.

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. That subsection 50(5) of the Act, does not apply to the following lands within the Municipality of Mississippi Mills:

Registered Plan of Subdivision 27M-80, Block 2, described as Parts 1 and 2 on Reference Plan 27R-11050, Almonte Ward, Municipality of Mississippi Mills, County of Lanark.

2. This By-law shall come into full force and take effect after the requirements of subsection 50(24) have been complied with.
3. This By-law shall be automatically repealed on the 15th day of May, 2020, unless the Council of the Municipality of Mississippi Mills has provided an extension by amendment to this by-law prior to its expiry.

BY-LAW READ, passed, signed and sealed in open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-53

BEING a by-law to authorize the purchase of certain lands described as Concession 2, Southwest Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills for the purposes of extending the Gemmill Street road allowance in the Village of Clayton for a municipal turnaround and an increase in road frontage for adjacent properties.

WHEREAS Section 5.3 of the *Municipal Act, 2001* (S.O. 2001, c.25) authorizes that municipal powers, including municipality's capacity, rights, powers and privileges under Section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS Section 9 of the *Municipal Act, 2001* (S.O. 2001, c.25), provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS the Council of the Corporation of the Municipality of Mississippi Mills deems it appropriate to pass a by-law to purchase such land for the purposes of resolving frontage issues for Settlement Area parcels and obtaining a turnaround for municipal vehicles;

NOW THEREFORE, the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. THAT the lands described as Concession 2, Southwest Part Lot 23, Plan 26R-1343, Part 4, Ramsay Ward, Municipality of Mississippi Mills, as shown on Schedule 'A' be purchased from Diana Jackson for the consideration of \$1.00.
2. THAT the Mayor and Clerk are hereby authorized to execute such documents on behalf of the Corporation and to affix the seal of the Corporation thereto as may be necessary to give effect to the said purchase.
3. AND THAT the lands shall be and are hereby included into the Road System for the Corporation of the Municipality of Mississippi Mills

BY-LAW READ, passed, signed and sealed in open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-54

BEING a by-law to impose waterworks and sewer rates.

WHEREAS under section 326 (4) of the Municipal Act, 2001 (S.O.2001, c.25), a municipality may by by-law levy a special local municipality levy under section 312 on the rateable property in the area of an identified special service to raise the costs determined by this service;

AND WHEREAS under section 391(1) a municipality may pass by-laws imposing fees or charges on any class of persons for services or activities provided by it;

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. This By-law shall be short-titled: "Water and Sewer Services Rates By-law".
2. A water and sewer services annual base charge of \$585.00 to provide fixed annual funding to ensure a safe, clean water supply and for the collection and treatment of wastewater in accordance with Ontario's clean drinking water standards shall be imposed upon the owners of lands for each identifiable unit.
3. An identifiable unit is defined as a residential or non-residential unit with a separate entrance that is supplied with or has access to water and/or sewer services as determined by the Municipality.
4. Hospitals, Long Term Care Facilities and Assisted Living Facilities will be charged one base charge per facility.
5. The rate for consumption per one thousand gallons of water shall be \$11.71.
6. A one- time late payment fee of 10% of the current billed amount will be added to an account if not paid by the due date. If the account is not paid in full by the due date of the next billing period, the Municipality has the authority under Section 398 (2) of the Municipal Act, 2001 (S.O.2001, c.25) to transfer such water and sewer arrears to the property tax roll.
7. When a water meter reading cannot be determined an owner will be charged their Water and Sewer Services Base Charge in accordance with article 3 above plus a consumption charge based on a system estimate at the rate of \$11.71 per one thousand gallons of water. If a reading cannot be obtained for a period of one year, the owner will be charged a consumption charge based on a system estimate and a service charge of \$25.00 will apply.

8. When the Municipality's officials have requested an owner continuously run their water, an owner will be charged their Water and Sewer Services Base Charge in accordance with article 4 above **plus** a consumption charge of \$11.71/1,000 gallons of water based on the lowest of 1) actual consumption 2) an average of the last three summer meter readings and 3) 14,000 gallons/year.
6. That By-law No.18-33 shall be and is hereby repealed.

BY-LAW READ passed, signed and sealed in open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 18-55

BEING a by-law to appoint a Chief Administrative Officer for the Corporation of the Municipality of Mississippi Mills.

WHEREAS Section 229 of the Municipal Act, S.O., 2001, c.25, as amended, provides for the appointment of a Chief Administrative Officer who shall be responsible for:

- (a) exercising general control and management of the affairs of the municipality for the purpose of ensuring the efficient and effective operation of the municipality; and
- (b) performing such other duties as are assigned by the municipality.

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. That Kenneth D. Becking shall be appointed as Chief Administrative Officer for the Corporation of the Municipality of Mississippi Mills.
2. That the duties and responsibilities of the Chief Administrative Officer position shall be in accordance with the approved job description.
3. That By-law 02-61 of the Corporation of the Municipality of Mississippi Mills and any other by-law inconsistent with this by-law are hereby repealed.
4. That this by-law shall take effect on the day of its passing.

BY-LAW READ, passed, signed and sealed in open Council this 15th day of May, 2018.

Shaun McLaughlin, Mayor

Shawna Stone, Clerk