

CITY COUNCIL AGENDA



Council Chambers, Guelph City Hall, 1 Carden Street

DATE Monday June 22, 2015 – 7:00 p.m.

Please turn off or place on non-audible all cell phones, PDAs, Blackberrys and pagers during the meeting.

**O Canada
Silent Reflection
Disclosure of Pecuniary Interest and General Nature Thereof**

PRESENTATION

- a) Tara Sprigg, General Manager Communications & Customer Service introduced the following presentations to be made to:
 - Alison Thompson, Communications Officer receiving the International Association of Business Communicators, Gold Quill Excellence Award and the Canadian Public Relations Society Pinnacle Award in recognition for *My Guelph, My Vote*; a communications management program in support of the 2014 municipal election
 - Michelle Rickard, Communications Officer receiving the Canadian Public Relations Society Pinnacle Award and Silver National Award; and the Don Rennie Memorial Award for Excellence in Government Communication in recognition for the Jubilee Park communications program, which significantly increased public participation in the park planning process.
- b) David Godwaldt, General Manager Human Resources, introduction of Natalie Norman of the Employment Coordination Committee and Cheryl Van Every of Bridging Employment Supports to present an Outstanding Employer Award to the City.

PUBLIC MEETING

Grange Road and Cityview Drive – Proposed Permanent Road Closure of Unused Portions of Grange Road and Cityview Drive and Renaming Portions of Grange Road and Cityview Drive

1. That the report (CAO-LR-1503) entitled "Grange Road and Cityview Drive – Proposed Permanent Road Closure of Unused Portions of Grange Road and Cityview Drive, and Renaming Portions of Grange Road and Cityview Drive", be received.
2. That Council enact a by-law to stop-up and close certain lands that are currently dedicated as a public highway described as:

Part Grange Road, Plan 53, designated as Parts 1, 2 and 3 on Reference Plan 61R-20598.

3. That Council enact a by-law to stop-up and close certain lands that is currently are dedicated as a public highway described as:
Cityview Drive, Plan 53, designated as Part 6 on Reference Plan 61R-20598.
4. That Council enact a by-law to rename a portion of Cityview Drive to Lee Street which portion is legally described as:
Cityview Drive, Plan 53, designated as Part 7 on Reference Plan 61R-20598.
5. That Council enact a by-law to rename a portion of Grange Road to Lee Street which portions are legally described as:
Part Grange Road, Plan 53, designated as Parts 4 and 5 on Reference Plan 61R-20598.

CONFIRMATION OF MINUTES (Councillor Billings)

*"**THAT** the minutes of the Council Meetings held May 20 and 25, 2015 and the minutes of the Closed Meeting of Council held May 25, 2015 be confirmed as recorded and without being read."*

CONSENT REPORTS/AGENDA – ITEMS TO BE EXTRACTED

The following resolutions have been prepared to facilitate Council's consideration of the various matters and are suggested for consideration. If Council wishes to address a specific report in isolation of the Consent Reports/Agenda, please identify the item. The item will be extracted and dealt with separately. The balance of the Consent Reports/Agenda will be approved in one resolution.

Consent Reports/Agenda from:

Audit Committee			
Item	City Presentation	Delegations	To be Extracted
AUD-2015.9 2014 Draft Consolidated Financial Statements and External Audit Findings Report			
AUD-2015.11 Appointment of Audit Committee Members to the Evaluation Committee for the Selection of the External Auditors			

Adoption of balance of Audit Committee Third Consent Report - Councillor, Chair Wettstein

Corporate Services Committee			
Item	City Presentation	Delegations	To be Extracted
CS-2015.23 2014 Final Year-End Report on Operating Variance Surplus Allocation and Deficit Funding			

Adoption of balance of Corporate Services Committee Fourth Consent Report - Councillor Hofland, Chair

Infrastructure, Development & Enterprise Committee			
Item	City Presentation	Delegations	To be Extracted
IDE-2015.15 Clair-Maltby Secondary Plan: Project Initiation			
IDE-2015.16 Downtown Zoning By-law Update: Downtown Secondary Plan Implementation and Proposed Project Charter			
IDE-2015.17 Speedvale Avenue East from Manhattan Court to Woolwich Street – Road Design			
IDE-2015.20 Outstanding Motions of the Infrastructure, Development and Enterprise Committee			

Adoption of balance of Infrastructure, Development & Enterprise Committee Fifth Consent Report – Councillor Bell, Chair

Public Services Committee			
Item	City Presentation	Delegations	To be Extracted
PS-2015 Blue Dot Guelph			

PS-2015.17 2014 Land Ambulance Ministry of Health Service Review			
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Adoption of balance of Public Services Committee Fifth Consent Report – Councillor Billing, Vice-Chair

Council Consent Agenda			
Item	City Presentation	Delegations	To be Extracted
CON-2015.31 Proposed Demolition of 20 Cedar Street, Ward 5			

Adoption of balance of the Council Consent Agenda – Councillor

ITEMS EXTRACTED FROM COMMITTEES OF COUNCIL REPORTS AND COUNCIL CONSENT AGENDA (Chairs to present the extracted items)

Once extracted items are identified, they will be dealt with in the following order:

- 1) delegations (may include presentations)*
- 2) staff presentations only*
- 3) all others.*

Reports from:

- Audit Committee – Councillor Wettstein
- Corporate Services Committee– Councillor Hofland
- Infrastructure, Development & Enterprise Committee – Councillor Bell
- Public Services Committee– Councillor Council Billings
- Consent – Mayor Guthrie

SPECIAL RESOLUTIONS

- a) Councillor Salisbury’s motion for which notice was given May 11, 2015.

Delegation:

- Craig Jacques

That the following resolution be referred to the Public Services Committee for consideration:

1. That as a follow up to the previous resolution of the Community Design and Development Services meeting of October 19, 2009,
“That staff be directed to proceed with a study on the relocation of

the Deerpath Park Skateboard area including a review of location, site treatments, cost and timing and opportunities for additional amenities such as a bicycle skills facility”;

2. That staff develop a framework for a Community Engagement plan to confirm need, potential site locations and operating models for a Bicycle Skills Facility;
3. And that staff report back to the Public Services Committee in October for consideration in the 2016 Capital Budget.

b) Mayor Guthrie’s motion for which notice was give June 9, 2015.

That the following motion be referred to the next Public Services Committee for consideration:

That staff explore the reinstatement of City of Guelph Council representatives on the County of Wellington Social Services Committee.

BY-LAWS

Resolution – Adoption of By-laws (Councillor Downer)

MAYOR’S ANNOUNCEMENTS

Please provide any announcements, to the Mayor in writing, by 12 noon on the day of the Council meeting.

NOTICE OF MOTION

ADJOURNMENT

**Minutes of Guelph City Council
Held in Meeting Room C, Guelph City Hall on
Wednesday, May 20, 2015 at 6:00 p.m.**

Attendance

Council: Mayor Guthrie (left at 8:05 pm) Councillor D. Gibson
Councillor P. Allt Councillor Hofland
Councillor B. Bell Councillor M. MacKinnon
Councillor C. Billings Councillor M. Salisbury
Councillor C. Downer Councillor K. Wettstein

Absent: Councillor J. Gordon
Councillor L. Piper
Councillor A. Van Hellemond

Staff: Ms. L. Warren, Accessibility Services Coordinator
Mr. M. Petricevic, General Manager, Facilities Management
Mr. P. Busatto, Plant Manager, Water Services
Ms. B. Roth, Quality Assurance Coordinator, Water Services
Mr. P. Rider, Risk Management Official, Water Services
Mr. D. Belanger, Water Supply Program Manager
Mr. R. Reynen, Manager, Inspection Services
Mr. B. Labelle, General Manager, Technology and Innovation
Mr. M. Phillips, Supervisor, Water Supply Operations
Mr. J.P. Palmer, Compliance Coordinator, Water Services
Mr. W. Galliher, Manager, Technical Services, Water Services
Mr. K. Taylor, Supervisor, Distribution Metering
Ms. T. Agnello, Deputy City Clerk

Call to Order (6:00 p.m.)

Mayor Guthrie called the meeting to order.

Disclosure of Pecuniary Interest and General Nature Thereof

There were no disclosures.

Accessibility for Ontarians with Disabilities Act Training

Ms. Leanne Warren provided an overview of the *Accessibility for Ontarians with Disabilities Act* and explained Council's responsibility pertaining to the Act.

Safe Water Drinking Act Training

Mr. P. Busatto, Plant Manager, advised Council that they are the Chief Operator for the provision of safe water and explained the responsibilities included in that position.

Mr. D. Belanger, Water Supply Program Manager, provided information regarding source water management and operations.

Mr. P. Rider, Risk Management Official, explained the Source Water Protection Plan for the City.

Mr. R. Reynen, Manager of Inspection Services, explained how inspections of private source systems relate to the Source Water Protection Plan.

Ms. B. Roth, Quality Assurance Coordinator, provided details regarding customer service standards.

Mr. K. Taylor, Supervisor of Distribution Metering, provided information regarding the distribution processes used by the City.

Mr. J.P. Palmer, Compliance Coordinator, outlined the monitoring and reporting processes necessary to comply with legislation.

Mr. R. Reynen, Manager of Inspection Services, provided details relating to risk management as it pertains to backflow prevention.

Mayor Guthrie left the meeting and Councillor Downer assumed the Chair. (8:05 p.m.)

Ms. B. Roth, Quality Assurance Coordinator, explained the management of customer complaints.

Mr. W. Galliher, Manager of technical Services, outlined the City of Guelph Water Conservation and Efficiency Strategy.

1. Moved by Councillor Hofland
Seconded by Councillor Allt

That the presentation of the *Accessibility for Ontarians with Disabilities Act*, be received.

VOTING IN FAVOUR: Councillors Allt, Bell, Billings, Downer, Gibson, Hofland, MacKinnon, Salisbury and Wettstein (9)

VOTING AGAINST: (0)

CARRIED

2. Moved by Councillor MacKinnon
Seconded by Councillor Billings

That the presentation of the *Safe Water Drinking Act*, be received.

VOTING IN FAVOUR: Councillors Allt, Bell, Billings, Downer, Gibson, Hofland, MacKinnon, Salisbury and Wettstein (9)

VOTING AGAINST: Councillors (0)

CARRIED

Adjournment (8:20 p.m.)

3. Moved by Councillor Billings
Seconded by Councillor Bell

That the meeting be adjourned.

CARRIED

Minutes to be confirmed on June 22, 2015.

Mayor Guthrie

Acting Mayor Downer

Tina Agnello, Deputy Clerk

**Minutes of Guelph City Council
Held in the Council Chambers, Guelph City Hall on
Monday May 25, 2015 at 5:30 p.m.**

Attendance

Council: Mayor Guthrie
Councillor P. Allt
Councillor B. Bell
Councillor C. Billings
Councillor C. Downer
Councillor D. Gibson
Councillor Gordon
Councillor Hofland
Councillor MacKinnon
Councillor Piper
Councillor Salisbury
Councillor Wettstein

Absent: Councillor Van Hellemond

Staff: Ms. A. Pappert, CAO
Mr. M. Amorosi, Deputy CAO of Corporate Services
Mr. A. Horsman, Deputy CAO of Infrastructure, Development & Enterprise
Mr. D. Thomson, Deputy CAO of Public Services
Mr. S. O'Brien, City Clerk
Ms. T. Agnello, Deputy City Clerk
Ms. J. Sweeney, Council Committee Coordinator

Call to Order (5:30 p.m.)

Mayor Guthrie called the meeting to order.

Authority to Resolve into a Closed Meeting of Council

1. Moved by Councillor Salisbury
Seconded by Councillor Allt

That the Council of the City of Guelph now hold a meeting that is closed to the public, pursuant to Section 239 (2) (a), (b) and (d) of the *Municipal Act* with respect to security of the property of the municipality; personal matters about identifiable individuals; and labour relations or employee negotiations.

CARRIED

Closed Meeting (5:31 p.m.)

Disclosure of Pecuniary Interest and General Nature Thereof

There were no disclosures.

The following matters were considered:

C.2015.19 Report of the Corporate Services Committee – Guelph Junction Railway – Loan Request

C.2015.20 Report of the Public Services Committee – 2015 Citizen Appointments to the Tourism Advisory Committee

C-2015.21 Fire Bargaining Update

C-2015.22 Organizational Design Matter

Rise and recess from Closed Meeting (6:58 p.m.)

Council recessed.

Open Meeting (7:00 p.m.)

Mayor Guthrie called the meeting to order.

Disclosure of Pecuniary Interest and General Nature Thereof

There were no disclosures.

Presentations

Mayor Guthrie presented the 2015 Access Recognition Awards to the following:

- Jane McNamee, outstanding accomplishment of an individual
- Taylor Redmond, outstanding accomplishment of an individual
- Heidi Torreyter, outstanding contribution of an individual
- Wendy Lewis, outstanding contribution of an individual
- Mary Grad, outstanding contribution of an individual
- Justin Selby, the Campus Accessibility Committee and the University of Guelph, outstanding contribution of a business

Ms. Colleen Clack, General Manager of Culture, Tourism & Community Investment provided an update on DestinationNEXT, a strategic tourism destination initiative. She advised that the City has formed a strategic partnership with Regional Tourism Organization Four Inc. (RT04). She outlined the goals, expected outcomes of the initiative, the project status and funding and the next steps. She introduced David Peacock of RT04.

Mr. Peacock advised they have been working with the City over the past three years and Guelph is one of the first two for implementation relating to DestinationNEXT in the world.

Confirmation of Minutes

1. Moved by Councillor Wettstein
Seconded by Councillor Downer

That the minutes of the Council Meetings held April 13, 20, 22 and 27, and May 11, 2015 and the minutes of the Closed Meetings of Council held April 22 and 27 and May 11, 2015 be confirmed as recorded and without being read.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

Consent Reports

Closed Meeting of Council Second Consent Report

Councillor Downer presented the Closed Meeting of Council Second Consent Report.

2. Moved by Councillor Downer
Seconded by Councillor Billings

That the May 25, 2015 Closed Meeting of Council Second Consent Report as identified below, be adopted:

CM-2015.3 2015 Citizen Appointments to Tourism Advisory Committee

That Andrew Catton, Rachelle Cooper, Barbara Fisk, Heather Grummett, Andrea McCulligh, Gregory Mungall, Sandra Pitts, Anuradha Saxena and Dana Thatcher be appointed to the Tourism Advisory Committee for a term ending November 30, 2016 or until such time as successors are appointed.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

Corporate Services Committee Third Consent Report

The following item was extracted:

CS-2015.21 Special Motion – Councillor Findlay 2014

Balance of Corporate Services Committee Consent Items

Councillor Hofland presented the balance of the Corporate Services Committee Third Consent Report.

3. Moved by Councillor Hofland
Seconded by Councillor Allt

That the balance of the May 25, 2015 Corporate Services Committee Third Consent Report as identified below, be adopted:

**CS-2015.19 Budget Impacts per Ontario Regulation 284/09 & 2015
Budget PSAB Reconciliation**

That Council approve compliance report CS-2015-32, Budget Impacts per Ontario Regulation 284/09 and 2015 Budget PSAB Reconciliation included in Table 1 and Attachment 2 respectively.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (13)
VOTING AGAINST: (0)

CARRIED

Infrastructure, Development & Enterprise Committee Fourth Consent Report

The following items were extracted:

IDE-2015.10 2015 Development Priorities Plan
IDE-2015.14 Gas Pump Warning Labels

**Balance of Infrastructure, Development & Enterprise Committee Consent
Items**

Councillor Bell presented the balance of the Infrastructure, Development & Enterprise Committee Fourth Consent Report.

4. Moved by Councillor Bell
Seconded by Councillor Salisbury

That the balance of the May 25, 2015 Infrastructure, Development & Enterprise Committee Fourth Consent Report as identified below, be adopted:

**IDE-2015.11 2014 Building Permit Fee Revenues, Costs, Building
Stabilization Reserve Fund and Annual Setting of Building
Permit Fees for 2015**

1. That the report from Infrastructure, Development and Enterprise dated May 5, 2015 entitled 2014 Building Permit Fee Revenues, Costs, Building Stabilization Reserve Fund and Annual Setting of Building Permit Fees for 2015, be received.
2. That Council approve the Schedule of Building Permit Fees as attached to the "2014 Building Permit Fee Revenues, Costs Building Stabilization Reserve Fun and Annual Setting of Building Permit Fees for 2015" report dated May 5, 2015, effective June 1, 2015.

IDE-2015.12 Elementary School Speed Zones – Update

1. That the report from Infrastructure, Development and Enterprise dated May 5, 2015 entitled "Elementary School Speed Zone – Update" be received.

2. That the existing 30 km/h reduced speed zone on Imperial Drive be replaced with "40 km/h when flashing" signage with the flashing beacons operating on school days from 8:00-9:00 a.m. and 3:00-4:00 p.m.
3. That staff use the City of Guelph Community Engagement Framework to consult with community members and provide opportunity to offer feedback on the existing Elementary School Speed Zones program. These inputs will contribute to developing the next steps of the program.
4. That staff continue to monitor the effectiveness of reduced speeds limits in school zones and report back to Committee with the additional analysis, including the feedback obtained through community engagement, after a full school year of operation.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

Public Services Committee Third Consent Report

The following item was extracted:

PS-2015.15 Business License By-law Amendment – Donation Bin, Publication Dispensing Box Licensing

Balance of Public Services Committee Consent Items

Councillor Downer presented the balance of the Public Services Committee Third Consent Report.

5. Moved by Councillor Downer
 Seconded by Councillor Billings

That the balance of the May 25, 2015 Public Services Committee Third Consent Report as identified below, be adopted:

PS-2015.13 Revised Terms of Reference for the Wellbeing Grant Allocation Panel

1. That the revised Terms of Reference for the Wellbeing Grants Allocation Panel be approved.
2. That the end date of the eight (8) Panel members appointed on July 29, 2013 be amended from November 30, 2015 to June 30, 2016, or until such time that a successor is appointed.
3. That the end date of the two (2) Panel members appointed on December 8, 2014 be amended from November 30, 2016 to June 30, 2017, or until such time that a successor is appointed.

4. That the end date of the Panel members appointed on April 27, 2015 be amended from November 30, 2015 to June 30, 2016, or until such time that a successor is appointed.

PS-2015.14 Business License Fees 2015

1. That the Public Services Committee Report PS-15-23 regarding the Business Licence Fees 2015 dated May 4, 2015, be received.
2. That staff be directed to prepare the necessary amendments to Business Licence By-law (2009)-18855, as amended to incorporate the 2015 fees as identified in Public Services Committee Report PS-15-23 dated May 4, 2015.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

Council Consent Agenda

The following item was extracted:

CON-2015.22 2015 Provincial Co-ordinated Land use Planning Review

Balance of Council Consent Items

6. Moved by Councillor Gordon
Seconded by Councillor Allt

That balance of the May 25, 2015 Consent Agenda as identified below, be adopted:

CON-2015.23 Proposed Demolition of 58 Dean Avenue, Ward 5

1. That Report 15-51 regarding the proposed demolition of one (1) single detached dwelling at 58 Dean Avenue, legally described as Plan 363, Lot 68 and Lot 69; City of Guelph from Infrastructure, Development and Enterprise dated May 25, 2015, be received.
2. That the applicant be requested to prepare and submit a Tree Preservation Plan prior to undertaking activities which may injure or destroy regulated trees.
3. That the applicant be requested to erect protective fencing at one (1) metre from the dripline of any existing trees to be retained on the property or on adjacent properties which may be impacted by demolition and construction activities.

4. That the applicant be requested to contact the City's Environmental Planner to inspect the tree protection fence prior to demolition and/or site alteration commencing.
5. That the applicant be requested to identify the access route and potential stockpile location on a site plan or aerial photo, and if a stockpile location is not required, a note specifying items to be removed upon demolition be included on the plan and be submitted to the City's Environmental Planner.
6. That if demolition is to occur during breeding bird season (approximately May 1 to July 31), a nest search be undertaken by a wildlife biologist prior to demolition so as to protect the breeding birds in accordance with the Migratory Birds Convention Act (MBCA) prior to any works occurring.
7. That the applicant be requested to contact the General Manager of Solid Waste Resources, within Infrastructure, Development and Enterprise regarding options for the salvage or recycling of all demolition materials.

CON-2015.24 Amendment of City-GMHI Shareholder Declaration

That the Shareholder Declaration relating to Guelph Municipal Holdings Inc. dated August 13, 2014 be amended as follows:

- a) Article 4.03 *Composition of the GMHI Board* be amended to add the following subsection:
 - (a.1) The Chief Administrative Officer (CAO) of the City or such other person designated by him or her shall be a non-voting member of the Board, entitled to receive notice of and to attend and participate in all open and closed GMHI Board and Committee meetings.
- (b) Article 6 *Decisions of the City* be amended by adding the following section:
 - 6.03 The Chief Administrative Officer (CAO) of the City shall advise the GMHI Board of the City staff who will be representing the City as members of the GMHI Management Team. The Board shall ensure such City staff receive notice of and are able to attend and participate in all GMHI Management Team meetings and discussions. Such City staff shall be entitled to attend GMHI Board and Committee meetings at the invitation of the CAO and his or her designate, unless otherwise agreed between the CAO and the Board Chair.
- (c) A new Article 6.1 *CEO Recruitment and Compensation* be added as follows:
 - 6.1.01 The Chief Administrative Officer (CAO) or his or her designate shall participate in the recruitment and selection of the Chief Executive Officer, or similar position, of GMHI (the "CEO"). The Chief Administrative Officer shall be entitled to

participate in the GMHI Committee and Board discussions regarding appointment of the CEO and provide his or her opinion regarding candidates however the decision regarding selection shall be made by the GMHI Board.

- 6.1.02 The Chief Administrative Officer (CAO) shall be consulted on the compensation and benefit packages to be offered to senior management of GMHI. The CAO and the Board shall agree on a compensation package for the CEO.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (13)

VOTING AGAINST: (0)

CARRIED

Extracted Items

PS-2015.15 Business License By-law Amendment – Donation Bin, Publication Dispensing Box Licensing

Mr. Mark Hillis, Chief Operating Officer of Molok North America Ltd. advised that his company has a long history of working with registered charities in the collection of donated clothing. He requested that the proposed by-law be amended to include wording in Item 10(c) to include containers manufactured out of plastic and partially installed underground.

7. Moved by Councillor Downer
 Seconded by Councillor Piper

1. That the Public Services Committee Report PS-15-24 "Business Licence By-law Amendment – Donation Bin, Publication Dispensing Box Licensing" dated May 4, 2015 be received.
2. That the amendments to Business Licence By-law (2009)-18855 with respect to Donation Bins and Publication Dispensing Boxes as contained in Public Services Committee Report PS-15-24 dated May 4, 2015 be brought before Council for approval.
3. That after one year of implementation of the amendments to the Business Licence By-law (2009)-18855 with respect to Donation Bins and Publication Dispensing Boxes as contained in Public Services Committee Report PS-15-24 dated May 4, 2015 has lapsed, staff be directed to engage the public along with representatives of the Donation Bin, Publication Dispensing Boxes industries and identify the effectiveness of the licensing regime.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

8. Moved by Councillor Piper
Seconded by Councillor Salisbury

That staff be directed to investigate the expansion of Schedule 15 of By-law (2015)-19904, being a by-law respecting the licensing of businesses operating within the City with regard to donation bins and publication dispensing boxes, to include other non-flammable donation bin alternatives, including additional permitting requirements or cost-recovery licensing fees.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

IDE-2015.10 2015 Development Priorities Plan

9. Moved by Councillor Bell
Seconded by Councillor Gibson

1. That Infrastructure, Development and Enterprise Report 15-36, 2015 Development Priorities Plan, dated May 5, 2015, be received.
2. That Council approve a 2015 target for the registration of 686 housing units within plans of subdivision in accordance with the 2015 Development Priorities Plan.
3. That Council approve a 2015 target for the draft plan approval of up to 1319 housing units within plans of subdivision in accordance with the 2015 Development Priorities Plan.
4. That amendments to the timing of registration of plans of subdivision be permitted only by Council approval unless it can be shown that there is no impact on the capital budget and that the dwelling unit targets for 2015 are not exceeded.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

CS-2105.21 Special Motion – Councillor Findlay 2014

10. Moved by Councillor Hofland
Seconded by Councillor Allt

That report CS-2015-27 dated May 4, 2015 and entitled "Special Motion – Councillor Findlay 2014", be received and that no further action be taken.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

IDE-2015.14 Gas Pump Warning Labels

It was requested that the clauses be voted on separately.

11. Moved by Councillor Bell
Seconded by Councillor Salisbury

1. THAT the City of Guelph supports the following resolution adopted by West Vancouver regarding Gas Pump Labelling and that Council support be advanced for consideration at the August 16 -19, 2015 Association of Municipalities of Ontario (AMO) conference and the 2016 Federation of Canadian Municipalities (FCM) convention:

WHEREAS there is evidence that combustion of petroleum products such as gas and diesel in vehicle engines contributes to greenhouse gas emissions that affect natural systems in ways that are injurious to human health and the environment;

AND WHEREAS point-of-sale warning labels have been required for other consumables, such as tobacco products, which has effectively curbed use of harmful products;

THEREFORE BE IT RESOLVED that all vendors of retail petroleum products in Canada be legislated to provide warning labels on all pump handles (pump talkers) and/or pump panels, and that those companies who do not have this feature on their pump handle be obligated to fit them with the plastic sleeves which will allow warning labels to be displayed.

VOTING IN FAVOUR: Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Piper and Salisbury (8)

VOTING AGAINST: Mayor Guthrie, Councillors Hofland, MacKinnon and Wettstein (4)

CARRIED

12. Moved by Councillor Bell
Seconded by Councillor Salisbury

2. That the City encourages vendors of retail petroleum products to voluntarily provide warning labels on all pump handles (pump talkers) and/or pump panels and for those companies who do not have this feature on their pump handle to voluntarily fit them with the plastic sleeves to display the warning labels.

VOTING IN FAVOUR: Councillors Bell, Gibson, Gordon, Piper and Salisbury (5)

VOTING AGAINST: Mayor Guthrie, Councillors Allt, Billings, Downer, Hofland, MacKinnon and Wettstein (7)

DEFEATED

CON-2015.22 2015 Provincial Co-ordinated Land use Planning Review

13. Moved by Councillor Gibson
Seconded by Councillor Allt

1. That Report 15-44 from Infrastructure, Development and Enterprise dated May 25, 2015 regarding the 2015 Provincial Co-ordinated Land Use Planning Review be received.
2. That the response prepared by staff, dated May 25, 2015, and included as Attachment 1, be endorsed and submitted to the Ministry of Municipal Affairs and Housing.

VOTING IN FAVOUR: Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (11)

VOTING AGAINST: Mayor Guthrie (1)

CARRIED

By-laws

14. Moved by Councillor Allt
Seconded by Councillor Hofland

That By-laws Numbered (2015)-19904 to (2015)-19913 , inclusive, are hereby passed.

VOTING IN FAVOUR: Mayor Guthrie, Councillors Allt, Bell, Billings, Downer, Gibson, Gordon, Hofland, MacKinnon, Piper, Salisbury and Wettstein (12)

VOTING AGAINST: (0)

CARRIED

Mayor's Announcements

Councillor Gibson advised that he and Councillor Bell will be hosting a Ward 1 town hall meeting on June 4, 2015 at 7 p.m. at Ken Danby Public School.

Councillor Piper advised that she and Councillor Downer will be hosting a Ward 5 town hall meeting on May 28, 2015 at 7 p.m. at St. Michael Catholic School.

Adjournment (9:16 p.m.)

15. Moved by Councillor Salisbury
Seconded by Councillor Hofland

That the meeting be adjourned.

CARRIED

Minutes to be confirmed on June 22, 2015.

Mayor Guthrie

Stephen O'Brien - City Clerk

STAFF REPORT



TO City Council

SERVICE AREA Office of the Chief Administrative Officer
City Solicitor's Office
Realty Services

DATE June 22, 2015

SUBJECT Grange Road and Cityview Drive – Proposed Permanent Road Closure of Unused Portions of Grange Road and Cityview Drive, and Renaming Portions of Grange Road and Cityview Drive

REPORT NUMBER CAO-LR-1503

EXECUTIVE SUMMARY

PURPOSE OF REPORT

This report provides support for a recommendation that unused portions of the Grange Road road allowance and an unused portion of the Cityview Drive road allowance be stopped up and closed as a public highway, and that two small portions of the Grange Road road allowance and one small portion of the Cityview Drive road allowance be renamed to Lee Street to accord with road reconfiguration.

KEY FINDINGS

Portions of Grange Road, Cityview Drive, and Lee Street were reconfigured slightly to accommodate the construction of various phases in the Eastview Community between 1997 and 2012. Due to this road reconfiguration:

- Portions of the original Grange Road road allowance are no longer being used as a public highway (portions collectively, the "**Grange Parcel**");
- a small portion of the Cityview Drive road allowance (the "**Cityview Parcel**") is no longer being used as a public highway; and,
- Lee Street was realigned so that portions of it are located on the Grange Road road allowance and on the Cityview Drive road Allowance, (portions collectively, the "**Lee Parcel**").

There are no Municipal services beneath the Grange Parcel or the Cityview Parcel.

STAFF REPORT

Public notice of the City's intention to stop-up and close the Cityview Parcel and the Grange Parcel and to rename the Lee Parcel to Lee Street will be published in the local paper during the weeks of June 4th and 11th, 2015.

ACTION REQUIRED

Council to enact:

- a by-law to stop-up and close Parts 1, 2, and 3 on Reference Plan 61R-20598.
- a by-law to stop-up and close Part 6 on Reference Plan 61R-20598
- a by-law to rename Parts 4 and 5 on Reference Plan 61R-20598.
- a by-law to rename Part 7 on Reference Plan 61R-20598.

RECOMMENDATION

1. That the report (CAO-LR-1503) entitled "Grange Road and Cityview Drive – Proposed Permanent Road Closure of Unused Portions of Grange Road and Cityview Drive, and Renaming Portions of Grange Road and Cityview Drive" be received.
2. That Council enact a by-law to stop-up and close certain lands that are currently dedicated as a public highway described as:

Part Grange Road, Plan 53, designated as Parts 1, 2, and 3 on Reference Plan 61R-20598.
3. That Council enact a by-law to stop-up and close certain lands that are currently designated as a public highway described as:

Cityview Drive, Plan 53, designated as Part 6 on Reference Plan 61R-20598.
4. That Council enact a by-law to rename a certain portion of Cityview Drive to Lee Street which portion is legally described as:

Cityview Drive, Plan 53, designated as Part 7 on Reference Plan 61R-20598
5. That Council enact a by-law to rename a certain portion of Grange Road to Lee Street which portions are legally described as:

STAFF REPORT

Part Grange Road, Plan 53, designated as Parts 4 and 5 on Reference Plan 61R-20598.

REPORT

Portions of Grange Road, Cityview Drive, and Lee Street were reconfigured slightly to accommodate the construction of various phases in the Eastview Community between 1997 and 2012.

This reconfiguration occurred between the intersection of what is now commonly known as Cityview Drive North and Lee Street, and the intersection of what is now commonly known as Cityview Drive North and Grange Road.

Due to this road reconfiguration:

- Grange Road now runs north-west of its original road allowance and portions of the original road allowance are no longer being used as a public highway (portions collectively, the “**Grange Parcel**”);
- a small portion of the Cityview road allowance (the “**Cityview Parcel**”) is no longer being used as a public highway; and,
- Lee Street was realigned so that portions of it are now located on the the Grange Road road allowance and on the Cityview Drive road allowance (portions collectively, the “**Lee Parcel**”).

Public notice of the City’s intention to stop-up and close the Cityview Parcel and the Grange Parcel and to rename the Lee Parcel to Lee Street will be published in the local paper during the weeks of June 4th and 11th, 2015.

Realty Services Staff have consulted with the Planning and Engineering Departments and determined that the Grange Parcel and the Cityview Parcel are not being used by the City and there are no existing services located beneath either parcel. The Grange Parcel and the Cityview Parcel are both planted with grasses.

All outside utilities were notified of the City’s possible stopping up and closing of the parcels. Union Gas and Bell Canada have demonstrated that they own infrastructure within the Cityview Parcel and the Grange Parcel. The City will be required to register an easement in favour of Union Gas on the Cityview Parcel and the Grange Parcel, and an easement in favour of Bell Canada on the Cityview Parcel prior to any future transfer of the lands to a third party.

The Lee Parcel should be renamed Lee Street to ensure that all records accurately reflect the current alignment of Lee Street.

STAFF REPORT

To effect the stopping up and closing of the Grange Parcel, Council must enact a by-law. A draft by-law is attached as Attachment 3.

To effect the stopping up and closing of the Cityview Parcel, Council must enact a by-law. A draft by-law is attached as Attachment 4.

To effect the change of name for the portion of the Cityview Drive road allowance, Council must enact a by-law. A draft by-law is attached as Attachment 5.

To effect the change of name for the portion of the Grange Road road allowance, Council must enact a by-law. A draft by-law is attached as Attachment 6.

CORPORATE STRATEGIC PLAN

3.1 Ensure a well-designed, safe, inclusive, appealing and sustainable City.

DEPARTMENTAL CONSULTATION

Urban Design & Planning
Engineering

FINANCIAL IMPLICATIONS

There are no financial implications.

COMMUNICATIONS

Notice of the proposed stopping up and closure of the portion of Grange Road and Cityview Drive, and the proposed name changes have been published in the local paper during the weeks of June 4th and June 11th in order to comply with City of Guelph's Public Notice Provisions and in accordance with the Municipal Act.

ATTACHMENTS

ATT-1	Map of Parts to be Stopped and Closed
ATT-2	Map of Parts to be Re-named
ATT-3	Draft By-law
ATT-4	Draft By-law
ATT-5	Draft By-law
ATT-6	Draft By-law

STAFF REPORT

Report Author

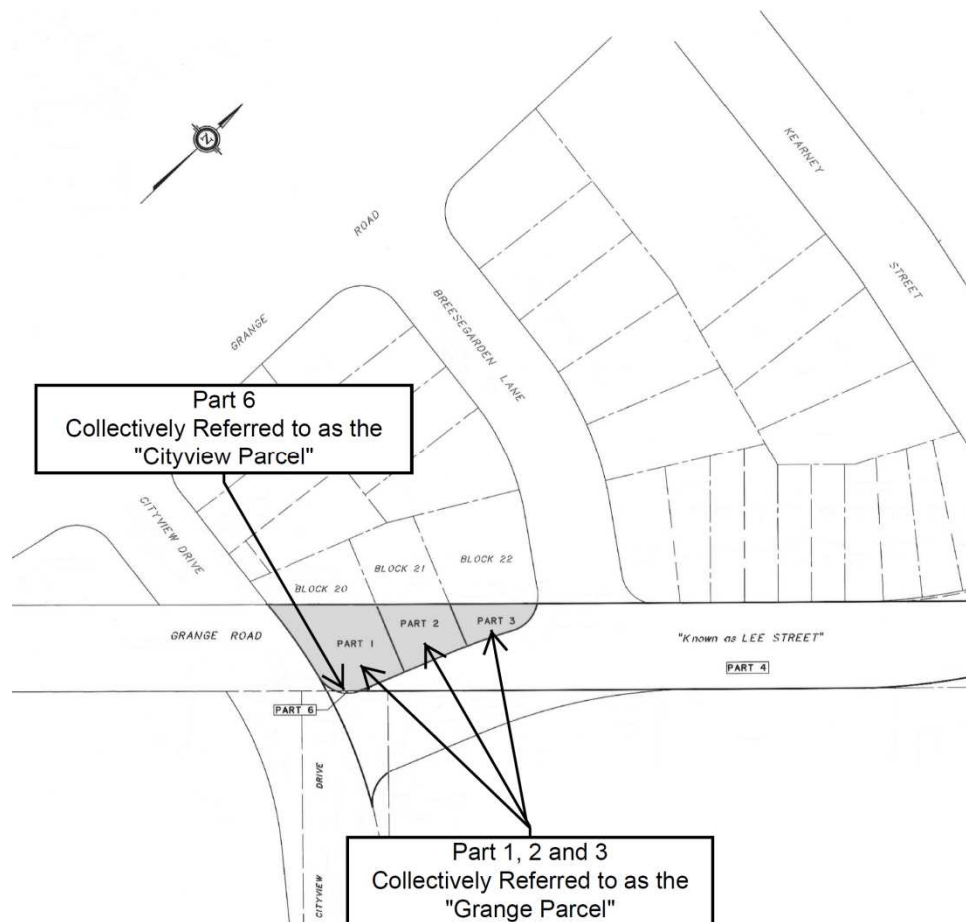
Katherine Hughes
Associate Solicitor – Realty Services



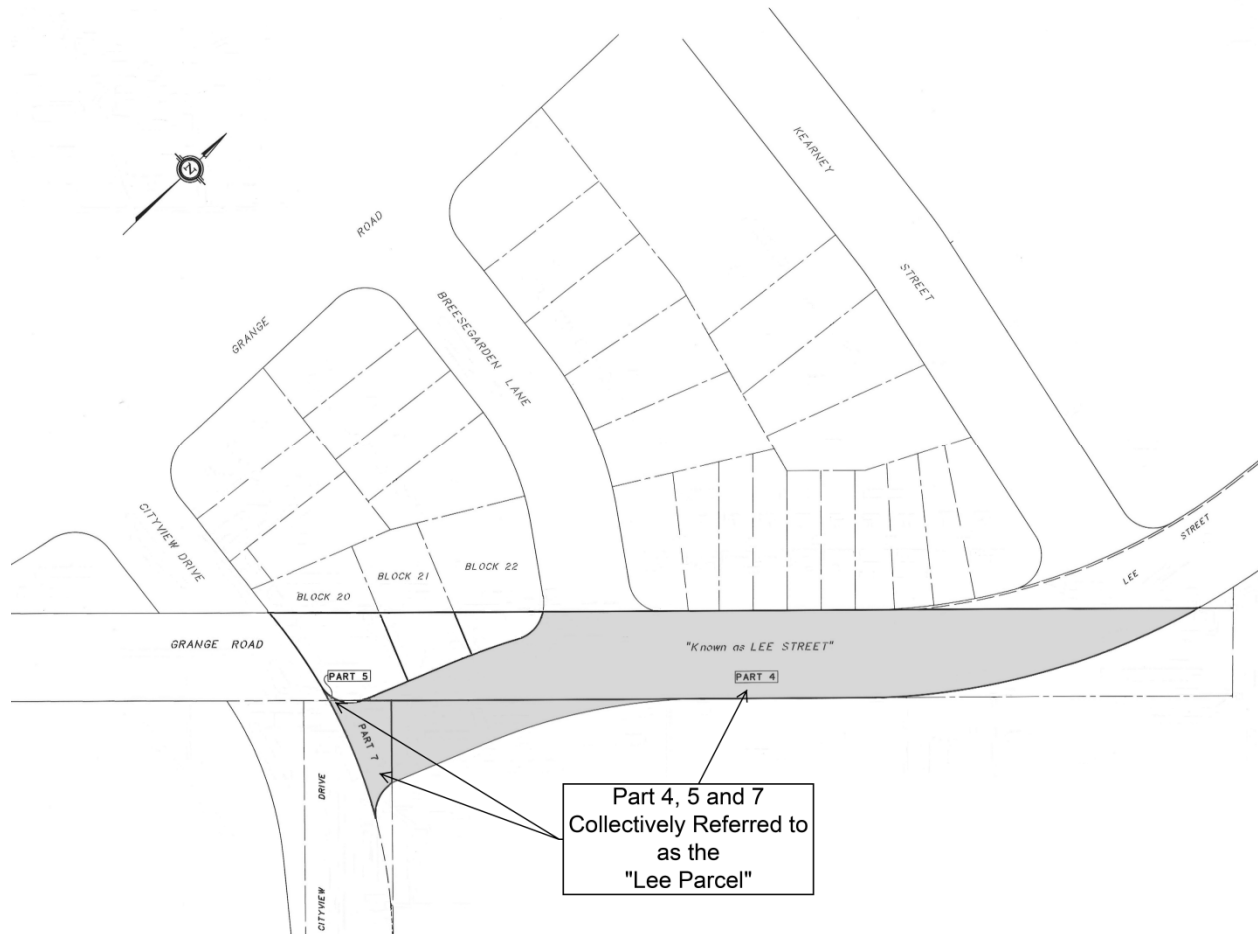
Recommended By

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City Solicitor
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Attachment – 1
Map of Parts to be Stopped and Closed



Attachment – 2
Map of Parts to be Re-named



Attachment – 3
Draft By-law

THE CORPORATION OF THE CITY OF GUELPH

By-Law Number (2015) – _____

A By-law to stop up and close part of Grange Road described as Part of Grange Road, Plan 53, designated as Parts 1, 2 and 3, Reference Plan 61R-20598, City of Guelph.

WHEREAS by virtue of Section 34(1) of the Municipal Act, 2001 the Council may pass by-laws for stopping up and closing any highway or part thereof;

AND WHEREAS notice of the proposed stopping up and closure of part of Grange Road described as Part of Grange Road, Plan 53, designated as Parts 1, 2 and 3, Reference Plan 61R-20598, City of Guelph was published in a newspaper in accordance with the City of Guelph policy with respect to public notice provisions and Council has heard any person who applied to be heard;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF GUELPH ENACTS AS FOLLOWS:

1. That the land described as part of Grange Road, Plan 53, designated as Parts 1, 2 and 3, Reference Plan 61R-20598, City of Guelph, is hereby stopped up and closed.
2. And that this by-law shall take effect upon registration of a copy of this by-law, certified under the hand of the Clerk and the seal of the Corporation, in the Registry Office for the Land Titles Division of Wellington No. 61.
3. The office of the City Solicitor is authorized to execute by electronic means the documents requiring registration to give effect to Section 1 and 2 herein.

PASSED this day of June, 2015.

CAM GUTHRIE – MAYOR

STEPHEN O'BRIEN – CITY CLERK

Attachment – 4
Draft By-law

THE CORPORATION OF THE CITY OF GUELPH

By-Law Number (2015) – _____

A By-law to stop up and close part of
Cityview Drive, Plan 53, designated as Part 6,
Reference Plan 61R-20598, City of Guelph.

WHEREAS by virtue of Section 34(1) of the Municipal Act, 2001 the Council may pass by-laws for stopping up and closing any highway or part thereof;

AND WHEREAS notice of the proposed stopping up and closure of part of Cityview Drive, Plan 53, designated as Part 6, Reference Plan 61R-20598, City of Guelph was published in a newspaper in accordance with the City of Guelph policy with respect to public notice provisions and Council has heard any person who applied to be heard;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF
GUELPH ENACTS AS FOLLOWS:**

1. That the land described as part of Cityview Drive, Plan 53, designated as Part 6, Reference Plan 61R-20598, City of Guelph, is hereby stopped up and closed.
2. And that this by-law shall take effect upon registration of a copy of this by-law, certified under the hand of the Clerk and the seal of the Corporation, in the Registry Office for the Land Titles Division of Wellington No. 61.
3. The office of the City Solicitor is authorized to execute by electronic means the documents requiring registration to give effect to Section 1 and 2 herein.

PASSED this day of June, 2015.

CAM GUTHRIE – MAYOR

STEPHEN O'BRIEN – CITY CLERK

Attachment – 5
Draft By-law

THE CORPORATION OF THE CITY OF GUELPH

By-Law Number (2015) – _____

A By-law to change the name of Part of Grange Road, Plan 53 being Parts 4 and 5, Reference Plan 61R-20598 to Lee Street.

WHEREAS the Corporation of the City of Guelph has enacted a policy entitled “Public Notice Provisions” which provides, among other things, certain requirements for giving notice of intention to pass a by-law renaming a highway of the City;

AND WHEREAS Grange Road is a highway of the City;

AND WHEREAS the City wishes to rename Part of Grange Road, Plan 53 being Parts 4 and 5, Reference Plan 61R-20598 to Lee Street;

AND WHEREAS the City has given notice, in accordance with the requirements of the above-mentioned Public Notice Provisions Policy, of its intention to pass a by-law to rename Parts of Grange Road to Lee Street;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF GUELPH ENACTS AS FOLLOWS:

1. The name of Part of Grange Road, Plan 53 being Parts 4 and 5, Reference Plan 61R-20598 is changed to Lee Street.
2. This by-law shall come into force and take effect on the date this by-law is passed.
3. The office of the City Solicitor is authorized to execute by electronic means the documents requiring registration to give effect to Section 1 and 2 herein.

PASSED this _____ day of June, 2015.

CAM GUTHRIE – MAYOR

STEPHEN O'BRIEN – CITY CLERK

Attachment – 6
Draft By-law

THE CORPORATION OF THE CITY OF GUELPH

By-Law Number (2015) – ____

A By-law to change the name of Part of
Cityview Drive, Plan 53 being Part 7,
Reference Plan 61R-20598, to Lee Street.

WHEREAS the Corporation of the City of Guelph has enacted a policy entitled “Public Notice Provisions” which provides, among other things, certain requirements for giving notice of intention to pass a by-law renaming a highway of the City;

AND WHEREAS Cityview Drive is a highway of the City;

AND WHEREAS the City wishes to rename Part of Cityview Drive, Plan 53 being Part 7, Reference Plan 61R-20598, to Lee Street;

AND WHEREAS the City has given notice, in accordance with the requirements of the above-mentioned Public Notice Provisions Policy, of its intention to pass a by-law to rename Part of Cityview Drive to Lee Street;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF GUELPH ENACTS AS FOLLOWS:

1. The name of Part of Cityview Drive, Plan 53 more particularly described as Part 7, Reference Plan 61R-20598 is change to Lee Street.
2. This by-law shall come into force and take effect on the date this by-law is passed.
3. The office of the City Solicitor is authorized to execute by electronic means the documents requiring registration to give effect to Section 1 and 2 herein.

PASSED this day of June, 2015.

CAM GUTHRIE – MAYOR

STEPHEN O'BRIEN – CITY CLERK

CONSENT REPORT OF THE AUDIT COMMITTEE

June 22, 2015

His Worship the Mayor and
Councillors of the City of Guelph.

Your Audit Committee beg leave to present their THIRD CONSENT REPORT as recommended at its meeting of June 2, 2015.

If Council wishes to address a specific report in isolation please identify the item. The item will be extracted and dealt with immediately. The balance of the Consent Report of the Audit Committee will be approved in one resolution.

AUD-2015.9 2014 Draft Consolidated Financial Statements and External Audit Findings Report

1. That Report CS-2015-51 entitled "2014 Draft Consolidated Financial Statements and External Audit Findings Report" be received.
2. That the 2014 Draft Consolidated Financial Statements be approved.

AUD-2015.11 Appointment of Audit Committee Members to the Evaluation Committee for the External Audit RFP

1. That report CS-2015-54 Appointment of Evaluation Committee for the Selection of the External Auditor be received.
2. That Mark Mackinnon and Phil Allt be appointed to the Evaluation Committee.
3. That Tara Baker and Jade Surgeoner be appointed to the Evaluation Committee.

All of which is respectfully submitted.

Councillor Karl Wettstein, Chair
Audit Committee

***Please bring the material that was distributed with the Agenda for the
June 2, 2015 Audit Committee meeting.***

STAFF REPORT



TO Audit Committee

SERVICE AREA Corporate Services

DATE June 2, 2015

**SUBJECT 2014 Draft Consolidated Financial Statements and
External Audit Findings Report**

REPORT NUMBER CS-2015-51

EXECUTIVE SUMMARY

PURPOSE OF REPORT

The purpose of this report is:

- a) To present and review the City's 2014 Draft Audited Consolidated Financial Statements including related entity statements;
- b) To provide Council with the City's external audit results as reported in Deloitte's 2014 Post-Audit Report; and
- c) To present and review the 2014 Corporate Financial Dashboard.

KEY FINDINGS

The City is proud to present an unqualified opinion on the 2014 consolidated financial statements. This means that Deloitte, our external auditors, have performed an audit in accordance with generally accepted auditing standards and have expressed an unqualified or "clean" opinion that the statements present fairly, in all material respects, the financial position of the City.

The City's corporate financial performance measures continue to be in a strong position compared to industry benchmarks and averages. As part of the upcoming 2016 budget process, work will continue to strengthen the reserve and reserve fund indicators that have fallen below target.

FINANCIAL IMPLICATIONS

An unqualified opinion of the Consolidated Financial Statements will assist the City in obtaining a fair credit rating that has the potential to lower our borrowing costs, as well as supporting grant-funding requests from certain organizations. Additionally, monitoring financial performance measure trends will enable the City to identify concerns early and address them immediately.

STAFF REPORT

ACTION REQUIRED

That Report CS-2015-51 entitled 2014 Draft Consolidated Financial Statements and External Audit Findings Report be received; and

THAT the 2014 Draft Consolidated Financial Statements be approved.

RECOMMENDATION

That Report CS-2015-51 entitled 2014 Draft Consolidated Financial Statements and External Audit Findings Report be received; and

THAT the 2014 Draft Consolidated Financial Statements be approved.

BACKGROUND

Annually, City Council is required to review and approve the City of Guelph's Audited Consolidated Financial Statements as required under the *Municipal Act 2001*. The Consolidated Financial Statements include the results of the following entities:

- Guelph Police Services Board
- Guelph Public Library Board
- Investment in Guelph Junction Railway
- Investment in Guelph Municipal Holdings Inc. (includes Guelph Hydro Inc.)
- The Elliott Community
- The Downtown Guelph Business Association
- 45.9% (2013 – 45.9%) of Wellington-Dufferin-Guelph Public Health

Although not specifically required by the *Municipal Act*, the Audit Committee has also requested that City staff present unconsolidated financial statements because it provides more transparent and relevant information for Council members. The unconsolidated financial statements along with financial analysis and highlights are included in CS-2015-50 – 2014 Unconsolidated Financial Statements and City financial highlights.

The review and approval of the audited 2014 Consolidated Financial Statements and the review of Deloitte's Post-Audit Report satisfy the following Audit Committee responsibilities as found in the 2015 Work Plan:

- Understand the scope of the external auditor's review of internal financial control over financial reporting and obtain reports on significant findings and recommendations, together with management's responses and the timing of the disposition of significant findings
- After consultation with the Treasurer and the external auditors, gain a reasonable assurance, at least annually, of the quality and sufficiency of the City's accounting and financial personnel and other resources

STAFF REPORT

- Review with staff and the external auditors the results of the audit, including any difficulties encountered and all other matters required to be communicated to the Committee under Generally Accepted Auditing Standards
- At the conclusion of the audit, consult with the external auditors, without the presence of staff, regarding internal financial controls, compliance and the fullness and accuracy of the City's consolidated financial statements
- Ensure the timely presentation of the external auditor's annual audit report to Council
- Review significant accounting and reporting issues, including complex or unusual transactions, highly judgmental areas and recent professional and regulatory pronouncements and understand their impact on the financial statements
- Review the representation letter provided by staff to the external auditors
- Prior to the presentation of the annual financial statements to Council, review the financial statements and consider whether they are complete, consistent with information known to committee members and reflect appropriate accounting principles
- Recommend to Council the approval and distribution of the annual consolidated financial statements

REPORT

Throughout this report, please refer to **Appendix A** for references to the Draft Consolidated Financial Statements. These statements are required to be approved by Council in accordance with the *Municipal Act*.

Overview of the City Reporting Entity – The Consolidated Statements have been prepared in accordance with the Public Sector Accounting Board (PSAB) Standards. This reporting basis requires that in addition to the City's departments, the following entities are also included:

- a) Guelph Police Services Board – fully consolidated
- b) Guelph Public Library Board – fully consolidated
- c) The Elliott Community – fully consolidated
- d) The Downtown Guelph Business Association ("The BIA") - fully consolidated
- e) Wellington-Dufferin-Guelph Public Health Unit ("Public Health")– 45.9% (2013 – 45.9%) - proportionate consolidation
- f) Guelph Municipal Holdings Inc. ("GMHI")– modified equity basis
- g) Guelph Junction Railway Company ("GJR")– modified equity basis

Fully consolidated means that the full financial statements of those entities have been combined into the City's statements and all inter-organizational transactions have been eliminated. Proportionate consolidation means that only the City's share (45.9%) of Public Health's results have been combined into the City's statements and all inter-organization transactions have been eliminated. Modified equity basis

STAFF REPORT

means that the carrying value of the net assets of the investees are shown on the face of the City's Statement of Financial Position as an investment and any gain or loss is shown on the Statement of Operations. There are no inter-organizational eliminations.

Review of the Consolidated Entities' Financial Statements – In the preparation of the Consolidated Financial Statements, staff reviewed each of the financial statements of the consolidated entities. The following is a summary of financial highlights of these entities and any relevant information that resulted from each of their entity's audits. Although this report includes analysis of the GJR and GMHI results, the financial statements have not been attached in an appendix. Council will receive these financial statements at the Annual General Meetings of each company.

- a) The Elliott Community ("The Elliott") - **Appendix C & D** - The Elliott is required to be consolidated into the City of Guelph financial statements because of their financial reliance on the City. The Elliott's financial statements are audited by KPMG LLP and have historically had a year-end date of March 31, rather than the City's reporting date of December 31. In 2014 The Elliott changed year-ends to report as of December 31, which means that the Statement of Operations includes activity for the full 21 month period from April 1, 2013 to December 31, 2014.
- During the 21 month period from April 1, 2013 to December 31, 2014 The Elliott incurred an operating deficit of \$1.7M. This deficit relates to the Long Term Care portion of their operations which has been partially offset by surpluses in the Retirement and Life Lease share of their operations. Subsequent to year-end (February 1, 2015), The Elliott has been approved as the City's Long Term Care Residence which will help alleviate some of the financial pressures going forward.
 - The City has a loan receivable outstanding from the Elliott of \$18M relating to debentures issued on behalf of the organization by the City. This loan is eliminated in the consolidated statements but highlighted here as it shows on the entity's individual statements.
 - The City guarantees the Elliott's term loan and line of credit of \$1.3M
 - In addition to these debts, The Elliott also carries a banker's acceptance SWAP type loan of \$2.1M and has an obligation under a capital lease of \$32K.
- b) Wellington-Dufferin-Guelph Public Health - **Appendix E** – Public Health is audited by Deloitte LLP and the City consolidates 45.9% (2013 – 45.9%) of its operations as the City's proportionate share of this entity. Please refer to Note 16 of the City's consolidated financial statements for a summary of Public Health's financial results. Highlights from these statements include:

- Public Health Statement of Operations and Surplus indicates an excess of revenue over expenses of \$2.7 million, which is a direct result of the manner in which the financial statements are prepared. The audited financial statements are prepared on an accrual basis, whereas statements prepared for the Ministry of Health and Long-Term Care (MOHLTC) are prepared on a modified cash basis. Under the modified cash basis, capital asset acquisitions are fully expensed in the year they are purchased as opposed to capitalization and amortization over the useful life of the asset (accrual basis).
 - Budgeted revenues for 2014 were higher than actual funding approved from the MOHLTC. The budget was prepared requesting a 3.19% increase in provincial funding; however, provincial funding was only approved with a 2% increase. The resulting shortfall was absorbed within the 2014 budget.
 - During 2014, Public Health spent \$11.6M on capital purchases compared to \$13.3M in 2013. This high level of capital spending over the past two years is unique and is mainly related to the two new facilities in Guelph and Orangeville. Accounts payable and accrued liabilities have decreased significantly year over year as most of the construction holdbacks payable at the end of 2013 had been released to the construction manager by the end of 2014.
 - In December 2012, the three obligated municipalities and Public Health signed a financing agreement to fund the capital cost of building two new facilities. Disclosure has been included in both the Public Health statements and the City's financial statements. This financing agreement will protect the City's investment over the 10 year financing period in case of unexpected changes in legislation. As of December 31, 2014 the balance outstanding on this loan related to the City was \$7.6M. This loan is eliminated upon consolidation but highlighted here as it is included on the individual entities financial statements.
- c) The BIA - **Appendix F** – The Downtown Guelph Business Association is a “business improvement area” of the City and is consolidated because it is financially dependent on the City for funding its operations. City staff identified concerns with the 2012 financial results and met with BIA's management to plan for the 2013 and 2014 year. Multiple check points were set up throughout the year and as of November, the BIA was projecting a deficit of \$1k, so it was concerning to see another year of significant losses. Highlights from these financial statements include:
- The BIA has reported a 2014 deficit of \$72K (2013-\$51K), which is the 5th consecutive year of deficits.
 - The BIA used their remaining reserves to fund the 2013 deficit. As of December 31, 2014 the organization was in a net financial deficit position of \$81k, and their cash and receivables were not sufficient to pay amounts owing.

- The BIA deficit is driven mostly by overspending compared to budget, on advertising and special events.
- d) GMHI and GJR – both of these entities have a formal process for reporting their financial statements to Council in accordance with each Corporation’s shareholder declaration and for this reason their financial statements have not been included in the attached appendices. However, a summary of each of these entity’s financial results can be found in Notes 4 and 5 of the consolidated financial statements. GJR’s financial statements are audited by Deloitte LLP and Guelph Municipal Holding Inc.’s statements are audited by KPMG LLP. Highlights relating to these two entities include:
- GJR realized a net income of \$206K (2013 - \$228K) which represents the increase in the City’s investment in this company. The main reasons for the decrease in net income year over year relates to costs associated with the transition of key personnel.
 - In 2014 GJR paid the outstanding loan balance with the City of \$44k.
 - GMHI consolidated net loss of \$1.5M (2013 – net loss of \$3.04M) less the dividend payment of \$1.5M to the City in 2014, less the actuarial loss on employee future benefits of \$779k represents the decrease in the City’s investment in GMHI of \$3.8M. The main reason for the loss relates to the unregulated companies within GMHI.

External Auditor Report - Appendix B – The external audit results as prepared by Deloitte LLP are included in Appendix B. In addition to this report, specific audit findings related to the City’s financial reporting controls and processes along with recommended solutions have been included in a closed meeting report CS-2015-52 as these are limited by the *Municipal Act* Section 239(a) – “Protection of City Property”.

The external audit is substantially complete except for the items as listed on page 2 of Appendix B “Status of our audit”. Given the timing that is required by the Generally Accepted Auditing Standards, some of these items are required to be completed after the financial statements have been approved, which is the date Council approves the statements (expected to be June 22, 2015). These outstanding items include obtaining an update on the legal status of outstanding claims as disclosed in Note 18 of the financial statements, obtaining management’s representation with respect to the financial statements, as well as completion of the Engagement Quality Control review and some minor documentation items.

During the 2014 audit process there were no misstatements identified by the auditors.

Reserve and Reserve Fund Transfers – Included in these consolidated financial statements are a number of reserve and reserve fund transfers related to the

STAFF REPORT



allocation of the year-end operating surplus that have yet to be approved by Council. If Council does not approve these transfers as recommended in report CS-2015-49, the City of Guelph consolidated financial statements will change from the current presentation. The impact of any change would be a reallocation of funds within Schedule 4 of the financial statements.

2014 Corporate Performance Measures Dashboard -**Appendix G** – The City's corporate performance measure dashboard shows that the City continues to have strong ratings in debt, tax collections and capital reserves. However, there continues to be concern that the city's tax-supported contingency reserves are underfunded and need to be replenished.

CORPORATE STRATEGIC PLAN

Innovation in Local Government

2.1 – Build an adaptive environment for government innovation to ensure fiscal and service sustainability.

2.3 – Ensure accountability, transparency and engagement.

COMMUNICATIONS

Finance staff met with the Communications department, and it was determined that a communication plan was not required.

ATTACHMENTS

Appendix A: 2014 Draft City of Guelph Consolidated Financial Statements

Appendix B: 2014 External Audit Findings Report

Appendix C: The Elliott March 2013 Audited Financial Statements

Appendix D: The Elliott December 2014 Audited Financial Statements

Appendix E: Wellington-Dufferin-Guelph Public Health Unit 2014 Audited Financial Statements

Appendix F: Draft - The Downtown Guelph Business Association 2014 Audited Financial Statements

Appendix G: 2014 Corporate Financial Performance Measures Dashboard

STAFF REPORT

Report Author

Jade Surgeoner
Manager, Financial Reporting
& Accounting



Recommended By

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Approved By

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Deputy CAO, Corporate Services
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mark.amorosi@guelph.ca

Consolidated financial statements of

City of Guelph

December 31, 2014

City of Guelph

December 31, 2014

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Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the
City of Guelph

We have audited the accompanying consolidated financial statements of City of Guelph, which comprise the consolidated statement of financial position as at December 31, 2014, and the consolidated statements of operations and accumulated surplus, change in net financial assets and of 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

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 these 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 the 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, the consolidated financial statements present fairly, in all material respects, the financial position of City of Guelph as at December 31, 2014 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants
DATE

City of Guelph

Consolidated statement of financial position as at December 31, 2014 ('000's)

	2014	2013
	\$	\$
Financial assets		
Cash	57,504	27,347
Investments (Note 3)	166,718	174,425
Taxes receivable	5,062	4,109
Accounts receivable	22,905	20,707
Loans and notes receivable	1,333	1,624
Investment in Guelph Junction Railway Inc. (Note 4)	6,660	6,453
Investment in Guelph Municipal Holdings Inc. (Note 5)	68,649	72,428
	328,831	307,093
Liabilities		
Accounts payable and accrued liabilities	46,432	52,555
Accrued interest payable	715	695
Vacation and other employee benefits payable	5,902	4,990
Developer agreement deferred revenue	4,081	4,123
Other deferred revenue	16,241	14,640
Deferred contributions (Note 6)	75,495	61,627
Employee future benefits (Note 8)	30,338	28,622
Debt (Note 9)	91,701	102,077
Obligation under capital lease (Note 10)	32	153
Landfill post-closure liability (Note 11)	4,164	4,580
Other long-term liabilities (Note 12)	1,455	1,553
	276,556	275,615
Net financial assets	52,275	31,478
Non-financial assets		
Tangible capital assets (Note 13)	981,069	968,086
Inventory	1,934	1,819
Prepaid expenses	2,085	1,956
	985,088	971,861
Contingencies (Note 18)		
Commitments and guarantees (Note 19)		
Accumulated surplus (Note 14)	1,037,363	1,003,339

The accompanying notes are an integral part of this financial statement.

City of Guelph

Consolidated statement of operations and accumulated surplus year ended December 31, 2014 ('000's)

	2014 Budget (Note 21)	2014 Actual	2013 Actual
	\$	\$	\$
Revenues			
Taxation			
Property taxation (Note 2)	199,838	201,020	192,593
Property taxation - Downtown Guelph Business Association	448	448	460
Penalties and interest on taxes	1,413	1,147	1,239
	201,699	202,615	194,292
User charges	95,164	93,614	84,193
Contributed subdivision assets	10,000	9,585	6,525
Contributions			
Government of Canada	7,077	7,328	5,784
Province of Ontario	53,080	54,731	48,019
Municipal	5,154	3,399	3,742
Developers	17,358	13,143	4,073
Other	5,908	385	666
	193,741	182,185	153,002
Other			
Investment income	5,579	6,029	5,124
Donations	515	757	584
Sales of equipment, publications	4,263	6,456	4,452
Recoveries	3,399	6,132	8,232
Licences and permits	3,327	3,249	3,196
Provincial Offences Act revenues	3,634	3,422	3,281
Other fines	1,048	1,127	942
Gain (loss) on disposal of tangible capital assets	5	462	(2,186)
Loss from Government Business Enterprises	-	(3,572)	(4,488)
	21,770	24,062	19,137
Total revenues	417,210	408,862	366,431
Expenses			
General government	30,803	25,207	37,205
Protection services	74,284	75,606	71,413
Transportation services	50,922	57,075	72,950
Environmental services	66,730	71,195	68,493
Health services	29,731	27,552	24,402
Social and family services	52,915	52,279	41,849
Social housing	21,974	20,444	20,282
Recreation and cultural services	36,312	39,366	36,221
Planning and development	5,201	6,114	7,075
Total expenses	368,872	374,838	379,890
Excess of revenues over expenses (expenses over revenues) for the year	48,338	34,024	(13,459)
Accumulated surplus, beginning of year	1,003,339	1,003,339	1,016,798
Accumulated surplus, end of year	1,051,677	1,037,363	1,003,339

The accompanying notes are an integral part of this financial statement.

City of Guelph

Consolidated statement of change in net financial assets year ended December 31, 2014 ('000's)

	2014 Budget (Note 21)	2014 Actual	2013 Actual
	\$	\$	\$
Excess of revenue over expenses (expenses over revenues) for the year	48,338	34,024	(13,459)
Amortization of tangible capital assets	41,580	46,685	43,285
Acquisition of tangible capital assets	(79,744)	(52,335)	(41,429)
Contributed subdivision assets	(10,000)	(9,585)	(6,525)
(Gain) loss on disposal of tangible capital assets	-	(462)	2,186
Proceeds on disposal of tangible capital assets	5	2,714	722
Acquisition of inventory	-	(1,934)	(1,819)
Consumption of inventory	-	1,819	1,967
Acquisition of prepaid expenses	-	(2,085)	(1,956)
Use of prepaid expenses	-	1,956	1,672
Increase (decrease) in net financial assets for the year	179	20,797	(15,356)
Net financial assets, beginning of year	31,478	31,478	46,834
Net financial assets, end of year	31,657	52,275	31,478

The accompanying notes are an integral part of this financial statement.

City of Guelph

Consolidated statement of cash flows year ended December 31, 2014 ('000's)

	2014	2013
	\$	\$
Operating activities		
Excess of revenues over expenses (expenses over revenues) for the year	34,024	(13,459)
Items not affecting cash:		
Amortization of tangible capital assets	46,685	43,285
(Gain) loss on disposal of tangible capital assets	(462)	2,186
Contributed subdivision assets	(9,585)	(6,525)
Allowance on asset backed investment	(118)	(160)
Unrealized loss (gain) on interest rate swap contracts	92	(453)
Loss from Government Business Enterprises	3,572	4,488
Employee future benefit expenses	1,716	2,054
Landfill post-closure recovery	(416)	(470)
Changes in non-cash working capital:		
Taxes receivable	(953)	1,244
Accounts receivable	(2,198)	7,897
Developer agreement receivable/deferred revenue	(42)	2,212
Inventory	(115)	148
Prepaid expenses	(129)	(284)
Accounts payable and accrued liabilities	(6,215)	23,971
Accrued interest payable	20	(47)
Vacation and other employee benefits payable	912	(678)
Other deferred revenue	1,601	2,066
Other long-term liabilities	(98)	1,157
Cash provided by operating activities	68,291	68,632
Capital and investing activities		
Acquisition of tangible capital assets	(52,335)	(41,429)
Proceeds from disposal of tangible capital assets	2,714	722
Investment in Guelph Municipal Holdings Inc.	-	(777)
Change in loans and notes receivable	291	(724)
Net investment disposals (acquisitions)	7,825	(58,259)
Cash used by capital and investing activities	(41,505)	(100,467)
Financing activities		
Repayment of debt principal	(10,376)	(9,935)
Net change in obligation under capital lease	(121)	(9)
Net change in deferred contributions	13,868	21,173
Cash provided by financing activities	3,371	11,229
Increase (decrease) in cash for the year	30,157	(20,606)
Cash, beginning of year	27,347	47,953
Cash, end of year	57,504	27,347

The accompanying notes are an integral part of this financial statement.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

1. Significant accounting policies

The consolidated financial statements of the Corporation of the City of Guelph (the "City") have been prepared by management in accordance with Canadian public sector accounting standards. Significant accounting policies adopted by the City are as follows:

Reporting entity

The consolidated financial statements reflect the financial assets, liabilities, operating revenues and expenses and changes in investment in tangible capital assets of the reporting entity. The reporting entity is comprised of those City functions or entities which have been determined to comprise a part of the aggregate City operations based upon control exercised by the City, except for the City's government businesses which are accounted for on the modified equity basis of accounting.

Consolidated entities

In addition to the City departments, the reporting entity includes the following:

Guelph Public Library Board
Guelph Police Services Board
Downtown Guelph Business Association
The Elliott Community

All interfund assets, liabilities, revenues and expenses have been eliminated.

In 2014 The Elliott Community's year end was changed from March 31 to December 31. To reflect this change the statement of operations and accumulated surplus include the 21 month period from April 1, 2013 to December 31, 2014. Excess of expenses over revenue was \$951 for the period ended March 31, 2014, and \$790 for the period ended December 31, 2014.

Proportionately consolidated entities

The City reports only its share of assets, liabilities and results of operations of any government partnerships in which it participates. The City participates in the Wellington-Dufferin-Guelph Public Health Unit to the extent of 45.9% (2013 – 45.9%) based on population, as stated in agreement with the other participants.

Modified equity basis entities

The investments in Guelph Municipal Holdings Inc. and Guelph Junction Railway Company are accounted for on a modified equity basis, consistent with the public sector accounting standards for the treatment of government business enterprises. Under the modified equity basis, the business enterprise's accounting principles are not adjusted to conform to those of the City, and inter-organizational transactions and balances are not eliminated. Under the modified equity basis of accounting, the carrying value of the investment in subsidiaries is adjusted to reflect the City's share of the net asset change of the investee.

Basis of accounting

Accrual basis of accounting

Revenue and expenses are reported on the accrual basis of accounting except for revenues generated under the Provincial Offences Act which are accounted for on the cash basis. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services or the creation of an obligation to pay.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

1. Significant accounting policies (continued)

Basis of accounting (continued)

Taxes receivable and related revenues

Property tax billings are prepared by the City based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by the City Council, incorporating amounts to be raised for local services and amounts the City is required to collect on behalf of the Province of Ontario in respect of education taxes. A normal part of the assessment process is the issuance of supplementary assessment rolls, which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the City determines the taxes applicable and renders supplementary tax billings.

Taxation revenues are recorded at the time the tax billings are issued. Assessments and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded as a reduction of tax revenue when the result of the appeal process is reasonably certain. The City is entitled to collect interest and penalties on overdue taxes and these revenues are recorded in the period the interest and penalties are levied. Tax revenue is recorded net of reductions including rebates. Taxes receivable are reported net of any expense or allowance for doubtful accounts.

Reserves and reserve funds

Certain amounts, as approved by City Council, are set aside in reserves and reserve funds for future operating and capital purposes. Reserve funds are interest bearing and the current year earned interest is accounted for as an adjustment within accumulated surplus.

Deferred revenue and deferred contributions

Deferred revenues and deferred contributions represent property taxes, user charges and fees, developer contributions and other grant revenues which have been collected but for which the related services or expenses have yet to be incurred. These revenues have certain restrictions and will be recognized in the fiscal year the services are performed, or expenses incurred.

Tangible capital assets

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

Land improvements	- 20 to 75 years
Buildings	- 10 to 75 years
Machinery and equipment	- 3 to 25 years
Vehicles	- 5 to 15 years
Sanitary sewers infrastructure	- 50 to 80 years
Storm sewer infrastructure	- 15 to 80 years
Transportation infrastructure	- 20 to 80 years
Waterworks infrastructure	- 5 to 80 years

The City has various capitalization thresholds, so that individual tangible capital assets of lesser value are expensed, unless the assets have significant value collectively (pooled assets). Examples of pools are desktop and laptop computers, police equipment, traffic signals, streetlights, and fire equipment.

(ii) Land purchased for service delivery purposes is recorded as a tangible capital asset at cost. Any land cost premium incurred or discount received related to expropriation will be included as part of the asset to be constructed and amortized over its' useful life.

(iii) Tangible capital assets received as contributions are recognized at their fair value at the date of receipt, and correspondingly recognized as revenue in that period. Similarly, contributions of assets to a third party are recorded as an expense equal to the net book value of the tangible capital asset as of the date of transfer.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

1. Significant accounting policies (continued)

Basis of accounting (continued)

Tangible capital assets (continued)

- (iv) Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of the asset 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.

Employee future benefit obligations

The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and assumptions of mortality and termination rates, retirement age and expected inflation rates.

Past service costs from plan amendments, if any, are deferred and amortized on a straight-line basis over the average remaining service life of active employees at the date of the amendment. Actuarial gains and losses on the accrued benefit obligation arise from differences between the actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The excess of the net actuarial gains or losses over 10% of the benefit obligation is amortized over the average remaining service life of active employees.

Government transfers

Government transfers are recognized as revenues by the City in the period during which the transfer is authorized and any eligibility criteria are met. Government transfers are deferred if they are restricted through stipulations that require specific actions or programs to be carried out in order to keep the transfer. For such transfers, revenue is recognized when the stipulation has been met.

Investment income

Investment income earned on available funds and loans receivable are reported as revenue in the period earned. Investment income earned on deferred contributions is recorded as an increase to deferred contributions.

Use of estimates

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include valuation allowance for asset backed investments, valuation allowances for receivables, certain accrued liabilities and obligations related to employee future benefits, landfill post closure liability and the estimated future lives of tangible capital assets. Actual results could differ from these estimates.

Future accounting changes

Effective for fiscal periods beginning on or after April 1, 2014, all governments will be required to adopt PSAS 3260, Liability for Contaminated Sites. This standard provides guidance on how to account for and report a liability associated with the remediation of contaminated sites, defines which activities would be included in the liability for remediation, establishes when to recognize and how to measure a liability for remediation and provides guidance on financial statement presentation and disclosure.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

1. Significant accounting policies (continued)

Future accounting changes (continued)

Effective for fiscal periods beginning on or after April 1, 2016, all governments will be required to adopt PSAS Section 2601, Foreign Currency Translation, PSAS Section 3450 Financial Instruments and PSAS Section 1201 Financial Statement Presentation. This standard provides guidance on how to account for and report on financial instruments and related revenue and expenditures and also provides guidance on financial statement presentation and disclosure.

The City is currently in the process of evaluating the potential impact of adopting these standards.

2. Taxation revenue

a) Taxation collected on behalf of school boards

The net taxation levies collected on behalf of the school boards are comprised of the following:

	2014	2013
	\$	\$
Taxation	62,688	61,942
Payments in lieu	3	3
	62,691	61,945
Requisitions	(62,691)	(61,945)
Net levy for the year	-	-

Included in accounts receivable are levies owed from the school boards totaling \$nil (2013 - \$4).

b) Taxation revenue by major tax class

2014	Taxes - own purpose	Payments in lieu	Supplementary taxes	Rebates & Write-offs	2014 Total
	\$	\$	\$	\$	\$
Residential	127,073	27	2,112	(395)	128,817
Multi-residential	14,570	-	99	(33)	14,636
Commercial	33,867	4,346	1,460	(199)	39,474
Industrial	17,290	129	77	(1,666)	15,830
Pipelines	538	-	9	-	547
Farmlands	14	-	-	(1)	13
Managed forests	2	-	-	-	2
Other	-	1,639	-	62	1,701
Total tax revenue	193,354	6,141	3,757	(2,232)	201,020

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

2. Taxation revenue (continued)

b) Taxation revenue by major tax class (continued)

2013	Taxes - own purpose	Payments in lieu	Supplem- entary taxes	Rebates & Write- offs	2013 Total
	\$	\$	\$	\$	\$
Residential	121,218	26	2,017	(215)	123,046
Multi-residential	13,865	-	21	(366)	13,520
Commercial	31,527	4,269	1,823	(834)	36,785
Industrial	18,066	139	435	(1,530)	17,110
Pipelines	524	-	12	-	536
Farmlands	18	-	-	10	28
Managed forests	2	-	-	-	2
Other	-	1,705	-	(139)	1,566
Total tax revenue	185,220	6,139	4,308	(3,074)	192,593

3. Investments

Investments are recorded at cost. The cost and market values are as follows:

	2014		2013	
	Market	Cost	Market	Cost
	\$	\$	\$	\$
Short-term investments	50,527	50,000	76,314	76,000
Long-term investments	121,572	116,718	98,134	98,425
	172,099	166,718	174,448	174,425

In 2009, a restructuring plan was implemented to convert frozen short-term asset-backed commercial paper to long-term notes of various classes with terms matching the maturity of the underlying assets. As a result of the exchange, the City recorded the new carrying value (increase of \$64) but recognized the highly speculative nature of any ultimate payment of principal at maturity by recording a provision for impairment. The impairment is recorded net of the cost of the long-term investments and is estimated to be 4.6% of the investment cost or \$95 (2013 - 10% or \$213).

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

4. Investment in Guelph Junction Railway Company

The City of Guelph owns 100% of Guelph Junction Railway Company (the "Railway"). The following table provides condensed supplementary financial information for the year ended December 31:

	2014	2013
	\$	\$
Financial position		
Current assets	450	726
Property, plant and equipment	8,273	8,154
Total assets	8,723	8,880
Current liabilities	378	475
Long-term debt	822	1,053
Deferred capital contributions	863	899
Total liabilities	2,063	2,427
Net assets	6,660	6,453
Results of operations		
Revenues	2,398	2,242
Operating expenses	2,191	2,014
Net income	207	228
Retained earnings, beginning of year	6,453	6,225
Retained earnings, end of year	6,660	6,453

Related party transactions

The City pays certain expenses and receives certain revenues on behalf of the Railway for which the Railway reimburses the City periodically through the year. During the year, these net expenses reimbursed to the City amounted to \$395 (2013 - \$243). Included in accounts receivable is an amount owing from the Railway of \$51 (2012 - \$19) related to the reimbursement of these current year net expenses. Additional payments in 2014 of \$45 (2013 - \$50) were made to the City to repay the amount owing from prior years. The total amount owing to the City at year end is \$51 (2013 - \$45) and is included as part of loans and notes receivable.

The Railway also paid the City \$23 (2013- \$23) in office rent and administration fees. These transactions were made in the normal course of business and have been recorded at the exchange amounts.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

5. Investment in Guelph Municipal Holding Inc.

The City of Guelph owns 100% of Guelph Municipal Holdings Inc. ("GMHI") which owns 100% of Guelph Hydro Electric Systems Inc. and 100% of Envida Community Energy Inc.. The following table provides condensed supplementary financial information for GMHI for the year ended December 31:

	2014	2013
	\$	\$
Financial position		
Current assets	36,386	45,636
Property, plant and equipment	151,278	139,414
Intangible assets	413	351
Deferred charges	40	40
Future income taxes	4,948	5,801
Total assets	193,065	191,242
Current liabilities	31,443	29,302
Customer deposits and deferred revenue	18,334	16,388
Long-term debt	64,600	64,575
Employee future benefits	10,039	8,549
Total liabilities	124,416	118,814
Total shareholder's equity	48,576	48,576
Net assets	20,073	23,852
Total investment	68,649	72,428
Results of operations		
Revenues	217,472	168,841
Cost of sales	190,885	145,253
Operating expenses	27,361	26,925
Income taxes	728	(299)
Total expenses	218,974	171,879
Net loss	(1,502)	(3,038)
Retained earnings, beginning of year	5,054	9,610
Dividends	(1,500)	(1,518)
Retained earnings, end of year	2,052	5,054

Related party transactions

GHI pays certain expenses and receives certain revenues on behalf of the City related to customer water billings for which GHI remits to the City bi-monthly. During the year, these net revenues received amounted to \$51,505 (2013 - \$48,138). Amounts owing to the City related to these transactions total \$9,096 (2013 - \$8,876) and are included in accounts receivable.

Dividend income was received from GMHI of \$1,500 (2013 - \$1,518) and is reported as part of investment income. These transactions were made in the normal course of business and have been recorded at the exchange amounts.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

6. Deferred contributions

The following funds have statutory restrictions and as such are classified as deferred contributions:

	Beginning balance 2014	2014 Inflows	2014 Outflows	Ending balance 2014
	\$	\$	\$	\$
Development charges	45,142	24,962	13,690	56,414
Grants	12,780	8,291	6,754	14,317
Other	3,705	1,069	10	4,764
	61,627	34,322	20,454	75,495

The development charges are restricted for use to fund growth related capital expenditures in accordance with the Development Charges Act. The deferred grants include federal gas tax funds, and provincial gas tax funds. Each of the grants has a specified set of restrictions that outlines how the funds can be utilized. The other deferred contributions include funds received for parkland dedication as restricted under the Planning Act and funds received in relation to the Ontario Building Code Act.

7. Pension agreement

The City makes contributions to the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer plan, on behalf of the 1,935 (2013 – 1,871) 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. The multi-employer plan is valued on a current market basis for all plan assets.

The amount contributed to OMERS for 2014 is \$13,432 (2013 - \$12,547) for current service and is reported as an expense on the consolidated statement of operations and accumulated surplus.

As at December 31, 2014, the City has no obligation under the past service provisions of the OMERS agreement.

As at December 31, 2014 the OMERS plan is in a deficit position of \$7.1 billion (2013 - \$8.6 billion), which will be addressed through temporary contribution rate increases, benefit reductions, and investment returns.

8. Employee future benefits

Employee future benefits are current costs of the City to its employees and retirees for benefits earned but not taken as at December 31, and consist of the following:

	2014	2013
	\$	\$
Workplace Safety and Insurance ("WSIB")	5,044	4,692
Sick leave	9,105	8,775
Post retirement benefits	16,189	15,155
	30,338	28,622

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

8. Employee future benefits and other liabilities (continued)

a) Liability for Workplace Safety & Insurance ("WSIB")

The City is a Schedule II employer under the Workplace Safety and Insurance Act. As a Schedule II employer, the City assumes the liability for any award made under the Act. A comprehensive actuarial valuation of the future liability for WSIB benefits was conducted as at December 31, 2012 and has been extrapolated to estimate the liability for the 2013 through 2015 period. The next required valuation will be as of December 31, 2015.

The significant actuarial assumptions adopted in estimating the City's WSIB liabilities are as follows:

• Discount rate	4% (2009 - 5%)
• Expected future WSIB payments per lost time injury	49% (2009 - 52%)
• Health care inflation	CPI plus 4% (2009 - CPI plus 4%)
• WSIB administration rate	36% (2009 - 22%)
• Lost time injury count	51 (2009 - 46)

Information about the City's WSIB liability is as follows:

	2014	2013
	\$	\$
Accrued benefit obligation, beginning of year	5,034	4,359
Plan amendment	-	468
Current service cost	796	771
Interest	216	208
Benefits paid	(809)	(772)
Accrued benefit obligation, end of year	5,237	5,034
Unamortized net actuarial loss	(193)	(342)
	5,044	4,692

Information about the City's WSIB expenses recognized in the period is as follows:

	2014	2013
	\$	\$
Plan amendment	-	468
Current period benefit cost	796	771
Amortization of losses	150	150
Interest expense	216	208
	1,162	1,597

A reserve in the amount of \$1,566 (2013 - \$1,663) has been accumulated to fund this liability.

b) Liability for sick leave

Under the sick leave benefit plan, unused sick leave can accumulate for certain employees and these employees may become entitled to a cash payment when they leave the City's employment.

A comprehensive actuarial valuation was completed as of December 31, 2013 and extrapolated for the 2014 year end. The next required valuation will be as of December 31, 2016.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

8. Employee future benefits and other liabilities (continued)

b) Liability for sick leave (continued)

The significant actuarial assumptions adopted in estimating the City's sick leave liabilities are as follows:

- Discount rate 4.75% (2012 – 4.75%)
- Inflation rate 2% (2012 - 2%)
- Future salaries 3% per year (2012 – 3.5%)

Information about the City's sick leave liability is as follows:

	2014	2013
	\$	\$
Accrued benefit obligation, beginning of year	10,624	10,303
Current service cost	612	678
Interest	502	485
Actuarial loss	124	-
Benefits paid	(959)	(842)
Accrued benefit obligation, end of year	10,903	10,624
Unamortized net actuarial loss	(1,798)	(1,849)
	9,105	8,775

Information about the City's sick leave expenditures recognized in the period are as follows:

	2014	2013
	\$	\$
Current period benefit cost	612	678
Amortization of net actuarial loss	175	166
Actuarial loss	124	-
Interest expense	502	485
	1,413	1,329

There are currently reserves totaling \$8,764 (2013 - \$8,201) available to fund this liability.

c) Post retirement benefits

The City provides dental and health care benefits between the time an employee retires under OMERS, or retires at a normal retirement age, up to the age of 65.

The significant actuarial assumptions adopted in estimating the City's liabilities are as follows:

- Discount rate 4.75% (2012 – 4.75%)
- Consumer price index 2.0% (2012 - 2.0%)
- Prescription drugs trend rate 5.67% reducing 4.0% per year to reach 4.0% per year starting in 2019 (2012 – no change)
- Dental and other medical trend rates 4.0% (2012 – 4.0%)

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

8. Employee future benefits and other liabilities (continued)

c) Post retirement benefits (continued)

Information about the City's employee post-retirement benefits are as follows:

	2014	2013
	\$	\$
Accrued benefit obligation, beginning of year	16,384	15,765
Current service cost	835	716
Actuarial loss	1,620	-
Plan amendment	960	-
Interest	888	746
Benefits paid	(1,291)	(843)
Accrued benefit obligation, end of year	19,396	16,384
Unamortized net actuarial loss	(3,207)	(1,229)
	16,189	15,155

Information about the City's employee future benefit expenses recognized in the period are as follows:

	2014	2013
	\$	\$
Current period benefit cost	835	716
Plan amendment	960	-
Amortization of net actuarial loss	114	123
Interest expense	888	746
	2,797	1,585

A comprehensive actuarial valuation was completed as of December 31, 2013. The next required valuation will be as of December 31, 2016.

There are currently reserves totaling \$1,113 (2013 – \$1,298) available to fund this liability.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

9. Debt

a) The debt is comprised of the following components:

	2014	2013
	\$	\$
Operating line of credit - bearing interest at prime, due on demand	970	800
Debentures - repayable at rates ranging from 0.095% to 5.237% and maturing from 2015 through 2031	71,627	80,502
Long-term loans - repayable at rates ranging from prime to 6.38% and maturing from 2015 through 2025	16,938	18,406
Banker's acceptance, interest at 4.83% fixed through a swap transaction, plus a stamping fee of 1.25% for a total of 6.08% repayable quarterly, maturing 2015 with option to refinance for an additional ten years, net of transaction costs	2,166	2,369
	91,701	102,077

Included in accounts payable and accrued liabilities is \$1,224 (2013 - \$1,132) representing the fair market value of the interest rate swap facilities.

All debt is payable in Canadian dollars. Refer to schedule 3 for further details.

b) The debt is repayable in the following periods and will be funded through the following revenue sources:

	General taxation	User pay and other	Developer contributions	Total
	\$	\$	\$	\$
2015	6,711	4,642	1,817	13,170
2016	6,924	1,460	1,854	10,238
2017	16,540	1,483	1,926	19,949
2018	6,476	1,535	1,999	10,010
2019	6,456	630	2,071	9,157
Thereafter	21,878	7,299	-	29,177
	64,985	17,049	9,667	91,701

c) Total charges during the year for debt are as follows:

	2014	2013
	\$	\$
Principal repayments	10,376	9,935
Interest	4,811	4,157
	15,187	14,092

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

10. Obligation under capital lease:

A consolidated entity of the City has financed certain equipment through a capital lease arrangement as follows:

	2014	2013
	\$	\$
2014	-	91
2015	27	55
2016	10	55
2017	-	5
Total minimum lease payments	37	206
Less amount representing interest at 8.5%	(5)	(53)
Present value of net minimum capital lease payments	32	153

Interest of \$14 (2013 - \$18) relating to capital lease obligations has been included in interest expense.

11. Landfill post-closure liability

The City owns one landfill site. This landfill site was closed in 2003. The liability for post-closure costs has been reported on the consolidated statement of financial position. The liability was calculated based upon the present value of estimated post-closure costs discounted to December 31, 2014 at a factor of 3.5% (2013 - 3.5%) per annum. Post-closure care is estimated to be required for 35 years from the date of site closure.

The estimated expenditures for post-closure care as at December 31, 2014 are \$4,164 (2013 - \$4,580).

No reserve funds have been established to fund this liability as at December 31, 2014, as the City is funding this cost annually through the budget process.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

12. Other long-term liabilities

The City offers three tax-increment based grant ("TIBG") programs in the areas of Heritage Redevelopment, Brownfield Redevelopment and Downtown Development.

The tax-increment based grants are approved individually by Council and require annual reporting and property tax payment by the applicant in order for the City to pay a grant installment. The agreements have two identifiable phases: i) grant pre-approval and construction phase; ii) grant approval and payment phase.

In 2014, the City has three TIBG agreements that are in the grant payment phase:

a) TIBG Agreements

	2014	2013
	\$	\$
Heritage Redevelopment	1,455	1,553

b) The TIBG's are repayable in the following periods:

	2014	2013
	\$	\$
2014	-	319
2015	434	213
2016	217	217
2017	126	126
2018	129	129
2019	133	-
Thereafter	416	549
	1,455	1,553

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

13. Tangible capital assets

Cost				2014
	Balance, beginning of year	Additions	Disposals	Balance, end of year
	\$	\$	\$	\$
Land and land improvements	77,940	1,076	(818)	78,198
Buildings	285,853	12,753	(516)	298,090
Machinery and equipment	137,944	13,270	(3,218)	147,996
Assets under capital lease	302	-	-	302
Vehicles	65,711	4,885	(4,711)	65,885
Infrastructure				
Sanitary sewers & waste water	265,009	4,736	-	269,745
Storm water	185,854	5,540	-	191,394
Transportation	385,028	7,511	-	392,539
Waterworks	225,968	4,135	-	230,103
Assets under construction	4,194	8,014	-	12,208
	1,633,803	61,920	(9,263)	1,686,460
Accumulated amortization				2014
	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	\$	\$	\$	\$
Land and land improvements	4,887	770	(24)	5,633
Buildings	79,802	10,746	(404)	90,144
Machinery and equipment	86,806	8,269	(2,643)	92,432
Assets under capital lease	112	82	-	194
Vehicles	34,533	5,802	(3,940)	36,395
Infrastructure				
Sanitary sewers & waste water	129,020	5,046	-	134,066
Storm water	47,856	2,795	-	50,651
Transportation	194,045	8,048	-	202,093
Waterworks	88,656	5,127	-	93,783
	665,717	46,685	(7,011)	705,391
Net book value				2014
	Balance, beginning of year			Balance, end of year
	\$			\$
Land and land improvements	73,053			72,565
Buildings	206,051			207,946
Machinery and equipment	51,138			55,564
Asset under capital lease	190			108
Vehicles	31,178			29,490
Infrastructure				
Sanitary sewers & waste water	135,989			135,679
Storm water	137,998			140,743
Transportation	190,983			190,446
Waterworks	137,312			136,320
Assets under construction	4,194			12,208
	968,086			981,069

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

13. Tangible capital assets (continued)

Cost	2013		
	Balance, beginning of year	Additions	Balance, end of year
	\$	\$	\$
Land and land improvements	73,109	4,929	77,940
Buildings	268,034	19,506	285,853
Machinery and equipment	128,586	14,417	137,944
Assets under capital lease	227	75	302
Vehicles	62,642	8,446	65,711
Infrastructure			
Sanitary sewers & waste water	260,988	4,021	265,009
Storm water	180,998	4,856	185,854
Transportation	373,491	11,537	385,028
Waterworks	220,659	5,309	225,968
Assets under construction	29,336	(25,142)	4,194
	1,598,070	47,954	1,633,803
	Balance, beginning of year	Amortization	Balance, end of year
Accumulated amortization	\$	\$	\$
Land and land improvements	4,217	672	4,887
Buildings	71,141	9,234	79,802
Machinery and equipment	83,364	7,726	86,806
Assets under capital lease	68	44	112
Vehicles	33,130	5,857	34,533
Infrastructure			
Sanitary sewers & waste water	124,590	4,430	129,020
Storm water	45,090	2,766	47,856
Transportation	186,278	7,767	194,045
Waterworks	83,867	4,789	88,656
	631,745	43,285	665,717
Net book value	Balance, beginning of year		Balance, end of year
	\$		\$
Land and land improvements	68,892		73,053
Buildings	196,893		206,051
Machinery and equipment	45,222		51,138
Assets under capital lease	159		190
Vehicles	29,512		31,178
Infrastructure			
Sanitary sewers & waste water	136,398		135,989
Storm water	135,908		137,998
Transportation	187,213		190,983
Waterworks	136,792		137,312
Assets under construction	29,336		4,194
	966,325		968,086

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

14. Accumulated surplus

The accumulated surplus is comprised of the following components:

	2014	2013
	\$	\$
Reserves set aside for specific purpose by Council:		
for employee future benefits	11,443	11,162
for stabilization and contingency	11,318	12,202
for program related purposes	9,418	9,341
Reserves set aside by Wellington-Dufferin-Guelph Public Health		
for contingency	255	190
Total reserves - Schedule 4	32,434	32,895
Reserve funds set aside for specific purpose by Council:		
for capital financing purposes	134,389	123,313
Reserves set aside by Wellington-Dufferin-Guelph Public Health		
for capital financing purposes	1,324	4,318
Total reserve funds - Schedule 4	135,713	127,631
Total reserves and reserve funds	168,147	160,526
Invested in tangible capital assets	981,069	968,086
Investment in Guelph Municipal Holdings Inc.	68,649	72,428
Investment in Guelph Junction Railway Company	6,660	6,453
Operating fund	(55,025)	(63,732)
Unfunded liabilities		
Net debt & obligation under capital lease	(91,733)	(102,230)
Employee future benefits and related liabilities	(36,240)	(33,612)
Landfill post closure liability	(4,164)	(4,580)
Total	869,216	842,813
Accumulated surplus	1,037,363	1,003,339

In accordance with the City's policy for reserve funds, interest is earned on the average reserve fund balance for the year at the average internal rate of return earned during the year. In 2014, \$2,188 (2013 - \$2,305) of interest was earned by the reserve funds and is an increase in reserve and reserve funds.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

15. Expenses by object

The following is a summary of the current expenses reported on the consolidated statement of operations and accumulated surplus by the type of expenses:

	2014	2013
	\$	\$
Salaries, wages and employee benefits	190,506	174,519
Interest on debt	4,811	4,157
Materials	37,403	56,595
Purchased services	31,247	38,412
Rents and financial expenses	10,786	9,896
External transfers	53,400	53,026
Amortization of tangible capital assets	46,685	43,285
	<u>374,838</u>	<u>379,890</u>

16. Government partnerships

The City's share of 45.9% (2013 - 45.9%) the results of the Wellington-Dufferin-Guelph Public Health's operations for the year and its financial position at December 31 are included in the consolidated financial statements using proportionate consolidation and include the amounts as follows:

	2014	2013
	\$	\$
Assets	2,998	7,094
Liabilities	9,147	9,992
Net financial assets	<u>(6,149)</u>	<u>(2,898)</u>
Tangible capital assets	12,732	7,988
Prepaid expenses	84	136
Total non-financial assets	<u>12,816</u>	<u>8,124</u>
Accumulated surplus	<u>6,667</u>	<u>5,226</u>
Revenues	12,826	10,591
Expenses	11,593	9,035
Excess of revenue over expenses	<u>1,233</u>	<u>1,556</u>
Accumulated surplus, beginning of year	5,226	3,653
Transfer to reserves	208	17
Accumulated surplus, end of year	<u>6,667</u>	<u>5,226</u>

During the year, the City contributed \$3,541 (2013 - \$3,438) towards its share of the costs of the partnership.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

16. Government partnerships (continued)

Financing Agreement:

On December 19, 2012, the City, the County of Wellington and the County of Dufferin (the "obligated municipalities") entered into a Financing Agreement with the Wellington-Dufferin-Guelph Public Health ("Public Health") to finance the cost of building two new Public Health facilities at Chancellors Way, Guelph, and Broadway, Orangeville.

The Financing Agreement allows for quarterly advances of capital by the obligated municipalities to Public Health beginning in January 2013, until the completion of the new facilities. The total amount of the advances will not exceed \$24,400. Interest will be calculated annually, commencing on the 1st day of the month following the date of substantial completion of both facilities. The interest rate will be 3.34% per annum, and the term and amortization of the loan will be twenty years. Repayment to the obligated municipalities will commence thirty days following certification by the project's architect of substantial completion of both facilities. The whole or any part of the capital financing under this agreement may be prepaid at any time or times without penalty or bonus.

17. Shared service agreements

Certain programs as mandated by provincial legislation are managed by neighboring municipalities on behalf of the City and certain programs are also managed by the City on behalf of other municipalities.

The City's share of revenues and expenses from social service programs managed by Wellington County are as follows:

	2014	2013
	\$	\$
Revenues		
Social housing	5,079	5,090
Child care	7,684	7,271
Social services	12,601	11,703
	25,364	24,064
Expenses		
Social housing	20,112	19,762
Child care	9,369	9,521
Social services	16,256	15,651
	45,737	44,934
Net expenses	(20,373)	(20,870)

The City's share of net expenses for social housing is 78% (2013 - 81%), child care 69% (2013 - 73%) and social services 69% (2013 - 68%).

Additionally, the City paid the County \$1,343 (2013 - \$1,233) for the City's share of expenses for the operation of Wellington Terrace, a long-term care facility.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

17. Shared service agreements (continued)

The City's share of revenues and expenses from programs managed by the City are as follows:

	2014	2013
	\$	\$
Revenues		
Land Ambulance	4,595	4,098
Provincial Offences Act	1,919	1,439
	6,514	5,537
Expenses		
Land Ambulance	9,535	8,713
Provincial Offences Act	1,184	907
	10,719	9,620
Net expenses	(4,205)	(4,083)

The City's share of net expenses for land ambulance is 61.4% (2013 - 60%) and Provincial Offences Act is 58% (2014 - 46%).

The Provincial Offences Act revenues are recorded on a cash basis due to regulatory restrictions. As at December 31, 2014 there are \$5,151 (2013 - \$6,653) of over-due fines receivable and of this amount \$773 (2013 - \$501) is considered uncollectable.

The City's share of the net expenses for all the above programs, are included in the consolidated statement of operations and accumulated surplus.

18. Contingencies

From time to time, the City may be involved in other claims in the normal course of business. Management assesses such claims and where considered likely to be material exposure and, where the amount of the claim is quantifiable, provisions for loss are made based on management's assessment of the likely outcome. The City does not provide for claims that are considered unlikely to result in a significant loss, claims for which the outcome is not determinable or claims where the amount of loss cannot be reasonably estimated. Any settlements or awards under such claims are provided when reasonably determinable.

19. Commitments and guarantees

- The City has guaranteed a non-revolving facility for Guelph Community Sports which is supported by Council resolution authorizing provision of such guarantee in favour of Guelph Community Sports. The balance of the guaranteed facility is estimated to be \$409 as at August 31, 2014.
- The City has commitments totaling \$1,467 (2013 - \$nil) resulting from agreements entered into as part of the Heritage Redevelopment Grant Program. Grant expenses will be recognized upon the applicant meeting all the eligibility criteria.
- The City has commitments totaling \$10,727 (2013 - \$10,727) resulting from agreements entered into as part of the Brownfield Tax Increment Based Grant Program. Grant expenses will be recognized in the year of reassessment by MPAC and when all eligibility criteria have been met by the applicant.
- The City has commitments totaling \$19,360 (2013 - \$19,360) resulting from agreements entered into as part of the Major Downtown Activation Grant Program. Grant expenses will be recognized in the year of reassessment by MPAC and when all eligibility criteria have been met by the applicant.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

19. Commitments and guarantees (continued)

- e) The City has commitments under a variety of leases and agreements of which the longest expires on June 18, 2088. The minimum lease payments over the next five years and thereafter are as follows:

	\$
2015	624
2016	535
2017	480
2018	458
2019	410
Thereafter	1,427
	<hr/> 3,934

- f) Other obligations include:

MacDonald Stewart Arts Centre

The City has committed to operating grants for 2014 totalling \$177 (2013 - \$177).

Other community grants

The City has committed to providing various grants to organizations in the community totalling \$458 (2013 - \$435).

20. Local Immigration Partnership

Included in the consolidated statement of operations and accumulated surplus are the activities of the Local Immigration Partnership Program (LIPP) which is a federally funded program for the purpose of creating a more welcoming community for immigrants by focusing efforts on employment services, English language training, community integration/inclusion and community services/programs. During 2014, the City of Guelph received \$229 (2013 - \$238) of funding from Citizenship and Immigration Canada related to the operation this program.

21. Budget figures

Budgets are established to set tax rates or to finance projects which may be carried out over one or more years. Budget figures have been translated to reflect changes in public sector accounting standards on the consolidated statement of operations and accumulated surplus by adjusting for amortization of tangible capital assets, including the consolidated entities and excluding budgeted amounts for the debt principal repayment and reserve transfers.

22. Comparative figures

Certain 2013 comparative figures have been reclassified in order to present them in a form comparable to those for 2014.

City of Guelph

Notes to the consolidated financial statements

December 31, 2014

(\$000's)

23. Segmented information

The City of Guelph is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the City's operations and activities are organized and reported on in two groups: Operating Fund and Capital Fund. These funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Within the operating fund, the City's operations are further defined into the Tax Supported and Non-Tax Supported categories and then segregated into five service area pillars: Community & Social Services, Operations, Transit and Emergency Services, Planning & Building and Engineering & Environment, and Corporate & Human Resources, Finance & Enterprise.

Although City services are provided internally by these defined service areas, for financial reporting, the City has chosen to remain consistent with the Ontario Financial Information Return (FIR) and the nine functional areas that it prescribes. This will allow comparability between our Schedule of Segment Disclosure (Schedules 1 and 2 attached) and several schedules on the FIR that require full segment disclosure of operating expenses and limited disclosure of operating revenues.

The services that have been separately disclosed in the segmented information are defined by the compositional requirements of the FIR as follows:

General Government

Governance (election management, Council, Council support, Office of the Mayor)

Corporate management (Office of the CAO, finance, corporate communications, legal, corporate properties and real estate and information technology)

Protection services

Police services, fire services, 911 service, court operations, building and structural inspection, parking enforcement, by-law enforcement and animal control

Transportation services

Roadways – including asphalt resurfacing and crack sealing, line painting, sweeping, traffic operations and maintenance of roadside areas, culverts and bridges.

Winter control, street lighting, parking and public transit

Environmental services

Water, Wastewater, storm sewers, and solid waste collection, disposal and recycling

Health services

Land ambulance operations and City's proportionate share of the Health Unit

Social housing

Social housing program costs

Social and family services

General assistance (Ontario Works) and childcare programs, contributions to Wellington Terrace, and The Elliot operations.

Recreation and cultural services

Parks, recreational facilities, recreational programs, libraries, museums, River Run Centre, Sleeman Centre and other cultural services

Planning and development services

Planning and zoning, Committee of Adjustment, tourism, economic development, and Downtown Guelph Business Association operations

City of Guelph

Consolidated schedule of segment disclosure - Schedule 1
year ended December 31, 2014

(Unaudited)

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Social Housing	Recreation & Cultural Services	Planning and Development	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues										
Taxation	202,615	-	-	-	-	-	-	-	-	202,615
User charges	846	1,044	12,449	57,090	20	14,632	-	6,559	974	93,614
Contributed subdivision assets	9,585	-	-	-	-	-	-	-	-	9,585
Contributions	1,931	1,583	10,410	9,577	20,842	26,923	5,079	2,383	258	78,986
Other										
Investment income	5,156	-	-	62	248	563	-	-	-	6,029
Donations	-	16	-	-	-	158	-	583	-	757
Sales of equipment, publications	7	2	1	4,409	-	84	-	1,950	3	6,456
Recoveries	1,475	195	1,806	620	1,201	4	-	645	186	6,132
Licences and permits	69	3,143	-	37	-	-	-	-	-	3,249
Provincial offences act	-	3,422	-	-	-	-	-	-	-	3,422
Other fines	-	1,127	-	-	-	-	-	-	-	1,127
Gain (loss) on disposal of tangible capital assets	986	37	321	(500)	(98)	(28)	-	(474)	218	462
Loss from Government Business Enterprises	(3,572)	-	-	-	-	-	-	-	-	(3,572)
	219,098	10,569	24,987	71,295	22,213	42,336	5,079	11,646	1,639	408,862
Expenses										
Salaries, wages and employee benefits	16,276	64,459	29,931	18,682	21,354	15,563	-	20,305	3,936	190,506
Interest on debt	971	444	206	997	142	1,114	-	550	387	4,811
Materials	1,053	1,777	13,833	11,048	2,027	2,263	-	5,078	324	37,403
Purchased services	4,415	3,362	4,427	11,201	937	3,084	311	3,002	508	31,247
Rents and financial expenses	3,756	174	1,425	3,668	283	44	-	1,400	36	10,786
External transfers	1,646	1,183	-	1,524	-	26,998	20,112	1,317	620	53,400
Internal charges	(6,427)	1,351	(5,973)	6,977	1,622	98	1	2,333	18	-
Amortization of tangible capital assets	3,517	2,856	13,226	17,098	1,187	3,115	20	5,381	285	46,685
	25,207	75,606	57,075	71,195	27,552	52,279	20,444	39,366	6,114	374,838
Excess of revenues over expenses										
(expenses over revenues)	193,891	(65,037)	(32,088)	100	(5,339)	(9,943)	(15,365)	(27,720)	(4,475)	34,024

City of Guelph

Consolidated schedule of segment disclosure - Schedule 2

year ended December 31, 2013

(Unaudited)

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Social Housing	Recreation & Cultural Services	Planning and Development	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues										
Taxation	194,292	-	-	-	-	-	-	-	-	194,292
User charges	805	1,006	11,941	54,147	29	8,860	-	6,330	1,075	84,193
Contributed subdivision assets	6,525	-	-	-	-	-	-	-	-	6,525
Contributions	756	1,778	8,581	4,122	17,074	22,855	5,090	1,868	160	62,284
Other										
Investment income	4,977	-	-	74	67	-	-	-	6	5,124
Donations	-	27	-	-	-	29	-	528	-	584
Sales of equipment, publications	2	4	7	2,845	-	76	-	1,512	6	4,452
Recoveries	408	415	5,228	646	-	611	-	795	129	8,232
Licences and permits	72	3,046	-	50	-	-	-	28	-	3,196
Provincial offences act	-	3,281	-	-	-	-	-	-	-	3,281
Other fines	-	942	-	-	-	-	-	-	-	942
Gain (loss) on disposal of tangible capital assets	-	(739)	86	(304)	(87)	1	-	(1,348)	205	(2,186)
Loss from Government Business Enterprises	(4,488)	-	-	-	-	-	-	-	-	(4,488)
	203,349	9,760	25,843	61,580	17,083	32,432	5,090	9,713	1,581	366,431
Expenses										
Salaries, wages and employee benefits	15,778	61,617	28,903	17,580	19,029	8,903	-	19,197	3,512	174,519
Interest on debt	1,003	461	225	1,053	5	598	-	601	211	4,157
Materials	4,416	2,191	32,485	10,703	1,122	1,000	-	4,308	370	56,595
Purchased services	13,803	2,852	3,990	11,032	842	1,729	495	2,657	1,012	38,412
Rents and financial expenses	2,353	186	1,271	3,980	789	43	-	1,233	41	9,896
External transfers	1,622	1,199	-	1,501	65	26,611	19,764	757	1,507	53,026
Internal charges	(5,193)	599	(7,105)	6,588	1,496	1,078	3	2,374	160	-
Amortization of tangible capital assets	3,423	2,308	13,181	16,056	1,054	1,887	20	5,094	262	43,285
	37,205	71,413	72,950	68,493	24,402	41,849	20,282	36,221	7,075	379,890
Excess of revenues over expenses										
(expenses over revenues)	166,144	(61,653)	(47,107)	(6,913)	(7,319)	(9,417)	(15,192)	(26,508)	(5,494)	(13,459)

City of Guelph

Consolidated schedule of debt - Schedule 3

December 31, 2014

('000's)

Bylaw	Project description	Term	Maturity date	Interest rates	2014	2013
					\$	\$
Debentures:						
17536	On behalf of the Elliott	10	15-Sep-14	2.75% to 5.20%	-	304
18105	New City Hall	25	28-Aug-31	5.237%	15,719	16,281
18105	New POA Court	25	28-Aug-31	5.237%	4,434	4,592
18622	Social Services Building Renovation	10	25-Sep-18	3.25% to 4.70%	1,216	1,488
18622	Police HQ Renovations	10	25-Sep-18	3.25% to 4.70%	565	691
18622	Road Projects - Gordon, Victoria, Cardigan, Clair	10	25-Sep-18	3.25% to 4.70%	2,389	2,923
18622	Bus Storage Area Expansion	10	25-Sep-18	3.25% to 4.70%	82	100
18622	Organic Waste Facility - Roof Repairs	10	25-Sep-18	3.25% to 4.70%	223	273
18898	Road Projects - Gordon, Victoria, Eramosa	10	25-Nov-19	.095 % to 4.60%	407	482
18898	South End Station	10	25-Nov-19	.095 % to 4.60%	3,565	4,222
18898	New City Hall	10	25-Nov-19	.095 % to 4.60%	1,229	1,457
18898	Land Purchase - Library	10	25-Nov-19	.095 % to 4.60%	454	538
18898	Public Drop Off Facility	10	25-Nov-19	.095 % to 4.60%	115	137
18898	Transit Terminal Road Upgrades	10	25-Nov-19	.095 % to 4.60%	998	1,182
18898	Watermain Projects - Laird, Arkell, Scout Camp	10	25-Nov-19	.095 % to 4.60%	3,402	4,030
18898	Waste Water Treatment Plant Facility Upgrade	10	25-Nov-19	.095 % to 4.60%	3,127	3,704
19294	Organic Waste Facility Composter Rebuild	10	9-Nov-21	1.25% to 3.70%	20,187	22,819
19294	Civic Museum Renovations	10	9-Nov-21	1.25% to 3.70%	4,108	4,645
19294	On behalf of the Elliott	10	9-Nov-21	1.25% to 3.70%	9,407	10,635
					71,627	80,503
Other loans:						
	The Elliott Line of Credit	Demand	NA	prime	970	800
	The Elliott Bankers Acceptance - SWAP	10	25-Jun-15	6.08%	2,166	2,369
	The Elliott Term Loan	5	31-Mar-15	prime	83	450
	Mortgage RBC - Sleeman Centre	10	1-May-17	3.04%	1,932	2,722
	CIBC Loan - Sleeman Centre - SWAP	18.8	01-Sep-25	6.38%	4,923	5,233
	TD Interest only loan - SWAP	5	31-Dec-17	2.105%	10,000	10,000
Total Debt					91,701	102,077

City of Guelph

Consolidated schedule of reserves and reserve funds - Schedule 4

December 31, 2014

('000's)

Code	Description	2014	2013
		\$	\$
Reserves:			
For Employee Future Benefits:			
100	Sick Leave - Fire	4,343	3,799
101	Sick Leave - Police	3,901	3,827
102	Sick Leave - Library	353	362
103	Sick Leave - CUPE 241	167	213
330	WSIB	1,566	1,663
338	Land Ambulance Severance	602	511
212	Early Retiree Benefits	511	787
		11,443	11,162
For Stabilization and Contingency:			
131	Employee Benefit Stabilization	3,105	3,260
180	Tax Rate Stabilization	1,591	1,894
181	Water Rate Stabilization	2,003	2,310
182	Waste Water Rate Stabilization	2,829	2,550
198	Operating Contingency	541	902
191	Human Resource Contingency	1,249	1,286
		11,318	12,202
For Program Related:			
184	Insurance	1,974	1,616
119	Affordable Housing	429	470
122	Brownfield Strategy	1,249	539
206	Building Operating Maintenance	62	62
192	Heritage Redevelopment	1,166	1,084
193	Ontario Municipal Board	1,379	2,130
194	Downtown Improvements	349	303
195	Election Costs	165	536
196	Joint Job Evaluation Committee	260	436
345	Westminster Woods	35	35
208	Social Housing	143	200
197	Human Resource Negotiations	198	181
210	Information Technology Licences	608	464
211	POA Contingency	223	77
205	Community Investment Strategy	89	85
179	Strategic Priorities	747	1,013
358	Downtown TIBG Reserve	342	110
		9,418	9,341
Consolidated Entities			
	Reserves - Wellington-Dufferin-Guelph Public Health	255	190
Total Reserves		32,434	32,895

City of Guelph

Consolidated schedule of reserves and reserve funds - Schedule 4

December 31, 2014

('000's)

Code	Description	2014	2013
		\$	\$
Reserve Funds:			
111	Fire	641	2,164
113	Transit	1,946	193
115	Police	1,099	500
116	Waste Management	1,162	1,364
118	Computers	374	929
121	Play Equipment	57	23
124	Operations Fleet	4,032	2,604
120	POA Relocation	985	700
135	Museum Development	242	306
136	McCrae House Development	146	160
137	Moon-McKeigan	14	16
138	Library Bequests	283	238
150	Capital Taxation	2,711	505
151	Capital Parking	1,270	1,018
152	Capital Waterworks	39,753	33,270
153	Capital Wastewater	47,775	41,530
154	Capital Strategic Plan	16	15
155	Capital Landfill Compensation	100	102
156	Capital DC Exemption	3,085	2,852
157	Capital Library	1,015	849
158	Capital Police	3,051	3,055
159	Accessibility	411	472
160	Road Infrastructure	3,132	2,649
161	Public Transit Improvements	-	1
162	Capital Sleeman Centre	5	(35)
164	Capital Roads	647	622
165	Capital Stormwater	489	257
166	Capital Park Planning	(8)	37
167	Capital Policy Planning	517	458
168	Capital Economic Development	-	22
169	Capital Operations	1,126	1,122
171	Capital Culture	157	280
172	Capital Transit	2,189	1,682
173	Capital Fire	-	53
175	Capital Corporate Property	-	25
176	Capital Info Services	249	715
186	Capital Waste Management	294	381
189	Capital GSEC	35	56
190	Building Life Cycle	868	227
200	Investing Ontario Act	100	1,055
Carried forward to next page		119,968	102,472

City of Guelph

Consolidated schedule of reserves and reserve funds - Schedule 4

December 31, 2014

('000's)

Code	Description	2014	2013
		\$	\$
	Carried forward from previous page	119,968	102,472
331	Road Widening	850	993
332	Industrial Land	1,189	1,931
340	Capital River Run	112	127
341	Locomotive 6167	-	1
350	Transportation Demand Management	22	21
351	Capital Renewal	8,925	14,820
352	Greenhouse Gas	464	401
353	Waterworks DC Exempt	521	113
354	Wastewater DC Exempt	2,169	1,910
355	Greening	35	58
356	Public Art	75	207
357	Brownfield Capital	59	259
Consolidated Entities			
	Reserve Funds - Wellington-Dufferin-Guelph Public Health	1,324	4,318
Total Reserve Funds		135,713	127,631
Total Reserves and Reserve Funds		168,147	160,526

City of Guelph

Guelph Public Library Board - Schedule 5

Statement of revenue and expense

Year ended December 31, 2014

('000's)

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
OPERATING FUND			
Revenue			
Grant - Province of Ontario	168	168	168
Donations	95	98	86
Fees and service charges	292	263	290
Sundry revenue	16	1	16
	571	530	560
Expenses			
Administrative and office	8	6	7
Operating supplies	213	242	443
Repairs and maintenance	390	454	390
Interest on long-term debt	-	39	24
Consulting and professional fees	79	51	43
Communications	184	169	157
Amortization	-	800	830
Training	39	25	28
Salaries and benefits	5,556	5,587	5,456
Rental and leases	901	851	842
Furniture and equipment	29	30	11
Utilities and taxes	149	126	119
	7,548	8,380	8,350
Net operating deficit	(6,977)	(7,850)	(7,790)
CAPITAL FUND			
Developer contribution revenues	-	(131)	(122)
Tangible capital asset acquisitions	(1,395)	(1,288)	(851)
Net capital deficit	(1,395)	(1,419)	(973)
Total combined net deficit	(8,372)	(9,269)	(8,763)
Less: net contributions (to)/from reserves	26	39	(3)
Less: debt principal repayments	(84)	(84)	(80)
	(8,430)	(9,314)	(8,846)
City of Guelph share of net deficit	8,430	9,314	8,846
Fund balance, end of year	-	-	-

City of Guelph

Guelph Police Services Board - Schedule 6

Statement of revenue and expense

Year ended December 31, 2014

('000's)

	2014 Budget	2014 Actual	2013 Actual
	\$	\$	\$
OPERATING FUND			
Revenue			
Grants	1,451	1,532	1,323
Other fees and recoveries	866	997	1,181
	2,317	2,529	2,504
Expenses			
Amortization	-	1,195	939
Personnel supplies	158	115	98
Professional services	1,075	1,263	935
Fleet	691	534	610
Repairs and maintenance	226	168	149
Corporate development and travel	459	414	337
Rental and lease	41	48	62
Communication	224	194	215
Utilities, taxes and insurance	425	428	392
Banking and other fees	6	8	5
Software	182	191	113
Operating, admin and office supplies	257	209	211
Interest on long-term debt	112	112	120
Salaries and benefits	34,197	33,388	32,926
	38,053	38,267	37,112
Net operating deficit	(35,736)	(35,738)	(34,608)
CAPITAL FUND			
Revenue			
Province of Ontario grants	-	4	211
Other revenues	-	82	165
	-	86	376
Expenses			
Loss (gain) on disposal of tangible capital assets	(5)	156	(82)
Tangible capital asset acquisitions	21,997	1,494	1,417
Net capital deficit	(21,992)	(1,564)	(959)
Total combined net deficit	(57,728)	(37,302)	(35,567)
Add: net contributions from reserves	335	1,145	1,021
Less: debt principal repayments	(426)	(426)	(411)
	(57,819)	(36,583)	(34,957)
City of Guelph share of net deficit	(57,819)	(36,583)	(34,957)
Fund balance, end of year	-	-	-



The City of Guelph

Audit results

For the year ended December 31, 2014
Presented to the Audit Committee
June 2, 2015

Instilling
confidence



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Canada

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www.deloitte.ca

June 2, 2015

Private and confidential

To the Chairman and members of the Audit Committee of
the City of Guelph

Dear Audit Committee Members:

Report on audited annual financial statements

We are pleased to submit this report on the status of our audit of the City of Guelph for the 2014 fiscal year. This report summarizes the scope of our audit, our findings to date and reviews certain other matters that we believe to be of interest to you.

As agreed in our engagement letter dated April 6, 2015, we have performed an audit of the consolidated financial statements of the City of Guelph as of and for the year ended December 31, 2014, in accordance with Canadian generally accepted auditing standards ("GAAS") and expect to issue our audit report thereon dated June 2, 2015.

This report summarizes our findings during the audit. Our audit has been conducted in accordance with the audit plan that was presented to the Audit Committee members at the meeting on February 3, 2015.

The results of our audit are explained in further detail in this report.

Use of our report

This report is intended solely for the information and use of the Audit Committee, management and others within the City of Guelph and is not intended to be, and should not be, used by anyone other than these specified parties. Accordingly, we disclaim any responsibility to any other party who may rely on it.

We would like to express our appreciation for the cooperation we received from the officers and employees of the City of Guelph with whom we worked to discharge our responsibilities.

We look forward to discussing this report summarizing the outcome of our audit with you and answering any questions you may have.

Yours very truly,

A handwritten signature in cursive script that reads "Deloitte LLP".

Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants

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Appendix 2 – Independence	11
Appendix 3 – Draft management representation letter	13

At a glance

This report summarizes the main findings arising from our audit.

	Status/Findings	Comments
Status and outstanding matters	●	<p>We expect to be in a position to render our audit opinion dated June 22, 2015 on the Financial Statements of the City of Guelph following approval of the Financial Statements by Council and the completion of the following outstanding procedures:</p> <ul style="list-style-type: none"> • Receipt of signed management representation letter; • Receipt of legal update to audit report date; • Minor documentation items; and • Completion of the Engagement Quality Control review.
Going concern	✓	<p>Management has completed its assessment of the ability of the City of Guelph to continue as a going concern and in making its assessment did not identify any material uncertainties related to events or conditions that may cast significant doubt upon the City of Guelph's ability to continue as a going concern. We agree with management's assessment.</p>
Uncorrected and corrected misstatements	✓	<p>In accordance with Canadian GAAS, we request that all misstatements be corrected.</p> <p>There were no corrected or uncorrected misstatements aggregated by us during the audit.</p>
Uncorrected disclosure misstatements	✓	<p>In accordance with Canadian GAAS, we request that all disclosure misstatements be corrected.</p> <p>There are no disclosure misstatements aggregated by us during the current engagement and pertaining to the latest period presented to report, as those disclosure misstatements detected in our audit have been corrected by management.</p>
Internal control deficiencies	✓	<p>We did not identify any deficiencies in internal control that existed as of December 31, 2014 that we concluded to be significant. Minor internal control issues identified have been reviewed with management.</p>
Significant audit risks	✓	<p>Our audit plan identified certain areas that we refer to as significant risks. There have been no changes to these risks nor have any additional risks been identified since our previous communication. The results of our audit work on these risks are set out on page 3.</p>

	Status/Findings	Comments
Significant accounting practices, judgments and estimates	✓	The significant accounting practices, judgments and estimates are consistent with those identified in the audit plan. We have summarized the results of our procedures related to these items on page 5.
Independence	✓	<p>We have developed appropriate safeguards and procedures to eliminate threats to our independence or to reduce them to an acceptable level.</p> <p>You have requested that we report all relationships and other relevant matters that, in our professional judgment, may reasonably be thought to bear on our independence and confirmed our independence to the Audit Committee for the year ended December 31, 2014 in Appendix 2.</p>
Reporting responsibilities	✓	<p>As a part of our audit plan, we committed to communicate certain matters to the Audit Committee on a regular basis or as specified events occur.</p> <p>A summary of our communications is provided in Appendix 1.</p>
Conclusion	●	<p>In accordance with Canadian GAAS, our audit is designed to enable us to express an opinion on the fairness of the presentation of the City of Guelph's annual financial statements prepared in accordance with Canadian public sector accounting standards (PSAS).</p> <p>No restrictions have been placed on the scope of our audit. In performing the audit, we were given full and complete access to the accounting records, supporting documentation and other information requested.</p> <p>We intend to issue an unmodified audit report on the Financial Statements of the City of Guelph for the year ended December 31, 2014 once the outstanding items referred to above are completed satisfactorily and the Financial Statements are approved by Council.</p>

Status and findings:

- ✓ Results of procedures satisfactory.
 - Completed. Significant issues identified. Impact on our audit is discussed in the report.
- ✗ Completed. Material issues identified. Impact on our audit is discussed in the report.
- In progress. Completion expected by June 22, 2015.

Audit results

The following summarizes the status and findings of key aspects of our audit. In the appendices to this report, we have provided additional information related to certain matters we committed to report to the Audit Committee as part of the audit plan.

The following important matters have been discussed with management:

Significant audit risks

Revenue/deferred revenue

Audit risk	Revenue is overstated through the recognition of revenue that should be deferred to a subsequent period.
Our audit response	<ul style="list-style-type: none">• We reviewed the City of Guelph's recording of grants, charges, contributions and other monies received to ensure they were valid and recorded in the correct period.
Our conclusion	Revenue and deferred revenue recorded in the consolidated financial statements are properly determined for the year ending December 31, 2014.

Management override of controls

Audit risk	Management override of controls is a presumed area of significant risk in a financial statement audit due to management's ability to override controls that otherwise appear to be operating effectively.
Our audit response	<ul style="list-style-type: none">• On a sample basis, we tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of financial statements.• We will obtain an understanding of the business rationale for significant transactions that we become aware of that are outside of the normal course of business for the City, or that otherwise appear to be unusual given our understanding of the City and its environment. We will review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represented a risk of material misstatement due to fraud.
Our conclusion	Results were satisfactory.

Audit risks

Areas of risk	Our audit response	Our conclusion
Accounts Payable and Accrued Liabilities Accounts payable and accrued liabilities may be understated due to improper cut-off.	<ul style="list-style-type: none"> Tested disbursements subsequent to year-end to determine the reasonableness of accounts payable and accrued liabilities. Tested the supporting assumptions for accruals. Reviewed the outcome of prior year estimates and accruals. 	<ul style="list-style-type: none"> Accounts payable and accrued liabilities are properly accounted for and reported in the consolidated financial statements as at December 31, 2014.
Actuarially Determined Liabilities Actuarial liabilities may be misstated due to improper inputs used in valuation. In addition, the financial statement disclosure may not contain all required items.	<ul style="list-style-type: none"> Reviewed actuarial report, including related assumptions. Ensured appropriate accounting treatment has been applied. Reviewed related financial statement note disclosure for accuracy and completeness. Communicated with the actuary on our reliance on their report for audit purposes. 	<ul style="list-style-type: none"> Actuarially determined liabilities are reasonable as at December 31, 2014 and are properly disclosed in the consolidated financial statements.
Contingencies Contingent liabilities are not properly accrued for or disclosed in the financial statements.	<ul style="list-style-type: none"> We contacted the City's internal and external legal counsel to obtain the status of any outstanding claims. We also reviewed their evaluation of claims to ensure proper recognition. We reviewed Council and Audit Committee minutes for evidence of contingent liabilities. Confirmed that contingencies and commitments are disclosed in the financial statements in accordance with PSAS. 	<ul style="list-style-type: none"> Disclosures of contingencies are complete and accurate.
Council and senior management expenses Council and Senior management may expense items not in line with City of Guelph's expense policy.	<ul style="list-style-type: none"> Assessed the design and implementation of internal controls. Reviewed a sample of expense reports for validity and proper approval. 	<ul style="list-style-type: none"> Expenses tested were in compliance with the City of Guelph's expense policies.
Estimates Management estimates are not calculated in accordance with Canadian PSAS or properly supported.	<ul style="list-style-type: none"> Tested the supporting assumptions for estimates. Reviewed the outcome of prior year estimates and accruals. 	<ul style="list-style-type: none"> Management estimates were determined to be reasonable and properly supported for the year ending December 31, 2014.

Areas of risk	Our audit response	Our conclusion
Payroll Payroll expense is not accurately recorded.	<ul style="list-style-type: none"> Tested the supporting assumptions for payroll accruals. Performed analytical testing on payroll expenditures and investigated any significant variances. 	<ul style="list-style-type: none"> Payroll expense is properly determined for the year ending December 31, 2014.
Reserve and reserve funds Transfers to and from reserves and reserve funds have been completed without council approval.	<ul style="list-style-type: none"> Tested the revenue recognized in obligatory reserve fund balances and ensured revenues were recognized in accordance with the City's accounting policies and PSAS. Tested the change in reserve and reserve fund balances and verified material transactions to determine if transfers have been approved by Council. 	<ul style="list-style-type: none"> Obligatory reserve funds are properly determined for the year ending December 31, 2014. Transfers in and out of reserves and reserve funds are properly authorized and reported as at December 31, 2014.
Taxation Revenue Management's estimate of allowance for doubtful accounts is understated.	<ul style="list-style-type: none"> Recalculated a sample of assessments based on verified property value and tax rates. Ensured that Management's estimate of allowance for doubtful accounts was reasonable. 	<ul style="list-style-type: none"> Taxation revenue and allowance for doubtful accounts are properly calculated and reported for the year ending December 31, 2014.
Tangible Capital Assets Assets recorded are not capital in nature and assets disposed of by the City of Guelph have not been recorded.	<ul style="list-style-type: none"> Tested a sample of tangible capital asset additions and verified that the asset additions were capital in nature. Assessed the disposal schedule prepared by management for reasonability and tested selected transactions. 	<ul style="list-style-type: none"> Tangible capital assets recorded are properly reported as at December 31, 2014.

Accounting practices, judgments and estimates

The accounting policies described below are those that are most important to the portrayal of the City of Guelph's financial condition and financial performance.

In the course of our audit of the financial statements, we considered the qualitative aspects of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability and understandability of the information included in the financial statements.

Significant accounting policies

In our judgment, the significant accounting practices and policies, selected and applied by management are, in all material respects, acceptable under PSAS and are appropriate to the particular circumstances of the City of Guelph.

The City of Guelph's significant accounting policies, as determined by management, are set forth in Note 1 to the City of Guelph's 2014 consolidated financial statements.

Management judgment and accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. These judgments are normally based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.

In our judgment, the significant accounting estimates made by management are, in all material respects, free of possible management bias and of material misstatement. The disclosure in the Financial Statements around estimation uncertainty is in accordance with PSAS and is appropriate to the particular circumstances of the City of Guelph.

Internal control

As part of our financial statement audit, we are required to consider many components of internal controls, which assist us in determining the risks of material misstatement and the identification of internal controls that will be relevant for our audit. Not all controls are relevant to every audit. For example, some internal controls may exist to address operational risks. For those controls deemed relevant to our audit, we evaluated the design of these controls and determined whether they were implemented. The procedures undertaken during this process allows us to consider whether or not our audit strategy will further rely on the operating effectiveness of those identified internal controls. In such cases, we would go beyond evaluating the design of relevant controls and determining whether they have been implemented to also test whether the controls on which we intend to rely are operating effectively throughout the period of reliance. The determination of whether or not we will test the operating effectiveness of controls is determined on an engagement by engagement basis.

In our audit of the City of Guelph's consolidated financial statements, we planned to and were able to rely on internal controls in the following areas:

- General Computer controls;
- Budget Process – we examined controls such as budget approval;
- Payroll;
- Treasury – we examined controls relating to areas such as investment purchases and disposals; and
- Expenditures.

Canadian GAAS requires us to report to the Audit Committee any significant deficiencies that have come to our attention. There are no significant deficiencies noted as a result of conducting our audit.

Other reportable matters

Canadian GAAS require that we also communicate to the Audit Committee on the following matters:

Comment							
Audit strategy and scope	Refer to our engagement letter dated April 6, 2015						
Fraud and illegal acts	Based on the procedures we performed as required by Canadian auditing Standards (CAS) 240, <i>The auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements</i> , we are not aware of any illegal acts or fraudulent events with respect to the City of Guelph during the year.						
Materiality	<p>Materiality is the magnitude of misstatements, including omissions, in the Financial Statements that, individually or in the aggregate, could reasonably be expected to influence the economic decisions of the financial statement users. Judgments about materiality are made in the light of surrounding circumstances, and are affected by our perception of the information needs of the financial statement users, and by the size or nature of a misstatement, or a combination of both. We are responsible for providing reasonable assurance that your Financial Statements as a whole are free from material misstatement.</p> <p>Canadian GAAS require that we determine performance materiality for purposes of assessing the risks of material misstatement of the Financial Statements and determining the nature, timing, and extent of our audit procedures. Planning the audit solely to detect individually material misstatements overlooks the fact that the aggregate of individually immaterial misstatements may cause the Financial Statements to be materially misstated, and leaves no margin for possible undetected misstatements. Performance materiality is set at a lower level than materiality, so that if misstatements are detected, we may nevertheless be able to conclude with reasonable assurance that the uncorrected misstatements both in individually and in aggregate do not exceed materiality.</p> <p>Materiality levels were determined on the basis of consolidated revenue. We used the following materiality levels for the year ended December 31, 2014:</p> <table><tr><th>Materiality</th><th>Performance materiality</th><th>Misstatement Threshold</th></tr><tr><td>\$7,450,000</td><td>\$5,600,000</td><td>\$320,000</td></tr></table>	Materiality	Performance materiality	Misstatement Threshold	\$7,450,000	\$5,600,000	\$320,000
Materiality	Performance materiality	Misstatement Threshold					
\$7,450,000	\$5,600,000	\$320,000					
Significant difficulties encountered in performing the audit	We did not encounter any significant difficulties while performing the audit. There were no significant delays in receiving information from management required for the audit nor was there an unnecessarily brief timetable in which to complete the audit.						

	Comment
Changes to the audit plan	The audit was conducted in accordance with our audit plan, which was communicated to the Audit Committee. We confirm that there have been no significant amendments to the audit scope and approach communicated in the audit plan.
Related party transactions	We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments by management concerning measurement or disclosure.
Disagreements with management	In the course of our audit, we did not encounter any disagreements with management about matters that individually or in the aggregate could be significant to the consolidated financial statements.
Consultation with other accountants	Management has informed us that the City of Guelph has not consulted with other accountants about auditing or accounting matters.
Legal and regulatory compliance	<p>Management is responsible for ensuring that the City of Guelph's operations are conducted in accordance with the laws and regulations applicable to the City of Guelph in the jurisdictions in which it operates. The responsibility for preventing and detecting non-compliance rests with management.</p> <p>The auditor is not and cannot be held responsible for preventing non-compliance with laws and regulations.</p> <p>The legal and regulatory non-compliance matters reported below are restricted to those that came to our attention during the course of our substantive procedures and should not be considered to be exhaustive. Our limited procedures did not identify any areas of material non-compliance with laws and regulations by the City of Guelph.</p>
Post-balance sheet events	<p>Management is responsible for assessing subsequent events up to the date of the release of the financial statements.</p> <p>At the date of finalizing this report, we are not aware of any significant post balance sheet events.</p>
Management representation letter	A draft version of the management representation letter to be signed by management is included in Appendix 3.

Appendix 1 – Communication requirements

In our audit plan, we committed to communicate certain items to the Audit Committee on a regular basis or as specified events occur. These items are summarized below. To the extent these matters have not been addressed elsewhere in this report, we have commented below based on our findings to date.

Reportable matter	Refer to this report or document described below
1. Our responsibilities under Canadian GAAS.	Audit plan communicated on February 3, 2015/Engagement letter.
2. Our audit strategy and scope.	Audit plan communicated on February 3, 2015/Engagement letter.
3. Management judgment and accounting estimates.	Management judgment and accounting estimates – page 6.
4. Uncorrected and corrected misstatements.	Uncorrected and corrected misstatements – none.
5. Uncorrected disclosure misstatements.	Uncorrected disclosure misstatements – none.
6. Significant accounting policies.	Significant accounting policies – page 6.
7. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period.	Significant accounting policies – page 6.
8. Our views about significant qualitative aspects of the City of Guelph's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.	Significant accounting policies – page 6. Management judgment and accounting estimates – page 6.
9. Our responsibility for other information in documents containing audited Financial Statements (e.g., MD&A), any procedures performed, and the results.	None.
10. Disagreements with management.	Disagreements with management – page 8.
11. Our views about significant matters that were the subject of consultation with other accountants.	Consultation with other accountants – page 8.
12. Major issues discussed with management prior to our retention.	N/A – none.
13. Significant difficulties, if any, encountered during the audit.	Significant difficulties encountered in performing the audit – page 7.
14. All significant deficiencies in internal control identified during the audit.	Refer to audit results – page 6.
15. Material written communications between management and us.	Engagement letter dated April 6, 2015.

Reportable matter	Refer to this report or document described below
16. All relationships between the City of Guelph and us that, in our professional judgment, may reasonably be thought to bear on independence.	Independence letter – Appendix 2.
17. A statement that, in our judgment, our engagement team and others in our firm as appropriate, our firm itself and, when applicable, network firms have complied with relevant ethical requirements regarding independence.	Independence letter – Appendix 2.
18. Illegal or possibly illegal acts.	Fraud, errors and illegal acts – page 7.
19. Fraud or possible fraud identified through the audit process.	Fraud, errors and illegal acts – page 7.
20. Significant transactions inconsistent with normal course of business, including related party transactions.	Significant events and related party transactions – page 8.
21. Non-compliance with laws and regulations that come to the auditor's attention.	Legal and regulatory compliance – page 8.
22. Ineffectiveness of the Audit Committee's oversight over the City of Guelph's internal controls.	None noted.
23. Limitations placed on our scope.	None noted.
24. Written management representations the auditor is requesting.	Management representation letter – Appendix 3.

Appendix 2 – Independence



Deloitte LLP
4210 King Street East
Kitchener ON N2P 2G5
Canada

Tel: 519-650-7600
Fax: 519-650-7601
www.deloitte.ca

June 2, 2015

Private and confidential

The Chair and Members of the Audit Committee
The City of Guelph

Dear Members:

We have been engaged to audit the consolidated financial statements of the City of Guelph (the "City") for the year ending December 31, 2014.

You have requested that we communicate in writing with you regarding our compliance with relevant ethical requirements regarding independence as well as all relationships and other matters between the City, our Firm and network firms that, in our professional judgment, may reasonably be thought to bear on our independence. You have also requested us to communicate the related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level.

We have considered relevant rules and related interpretations prescribed by the appropriate provincial institute / ordre and applicable legislation, covering such matters as:

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

We confirm to you that the engagement team and others in the firm as appropriate, the firm and, when applicable, network firms have complied with relevant ethical requirements regarding independence.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since June 3, 2014, the date of our last letter.

We are not aware of any relationships between the City and our Firm, including any network firms that, in our professional judgment, may reasonably be thought to bear on independence, that have occurred from June 3, 2014 to June 2, 2015.

The City of Guelph
June 2, 2015
Page 2

We hereby confirm that we are independent with respect to the City within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario as of June 2, 2015.

This report is intended solely for the use of the audit committee, the board of directors, management, and others within the City and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter at our upcoming meeting on June 2, 2015.

Yours very truly,



Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants

Appendix 3 – Draft management representation letter

June 22, 2015

Deloitte LLP
4210 King St E
Kitchener ON N2P 2G5

Dear Sirs:

Subject: Consolidated financial statements of the City of Guelph for the year ended December 31, 2014

This representation letter is provided in connection with the audit by Deloitte LLP ("Deloitte" or "you") of the consolidated financial statements of the City of Guelph (the "City" or "we" or "us") for the year ended December 31, 2014, and a summary of significant accounting policies and other explanatory information (the "Financial Statements") for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the City in accordance with Public Sector Accounting Standards ("PSAS").

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities as set out in the terms of the engagement letter between the City and Deloitte dated April 6, 2015 for the preparation of the Financial Statements in accordance with PSAS. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the City as at December 31, 2014 and the results of its operations and cash flows for the year then ended in accordance with PSAS.
2. Significant assumptions used in making estimates, including those measured at fair value, are reasonable.

In preparing the Financial Statements in accordance with PSAS, management makes judgments and assumptions about the future and uses estimates. The completeness and appropriateness of the disclosures related to estimates are in accordance with PSAS. The City has appropriately disclosed in the Financial Statements the nature of measurement uncertainties that are material, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the Financial Statements.

The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with PSAS and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent to December 31, 2014 that require adjustment to the estimates and disclosures included in the Financial Statements.

Financial statements (continued)

There are no changes in management's method of determining significant estimates in the current year.

3. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected; all final adjusting journal entries have been reflected in the Financial Statements and the Financial Statements have been approved in accordance with our process to finalize financial statements.
4. We have completed our review of events after December 31, 2014 and up to the date of this letter. All events subsequent to the date of the Financial Statements and for which PSAS requires adjustment or disclosure have been adjusted or disclosed. Accounting estimates and disclosures included in the Financial Statements that are impacted by subsequent events have been appropriately adjusted.
5. The Financial Statements are free of material errors and omissions.
6. The City has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.

Information provided

7. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation of the Financial Statements, such as records, documentation and other matters. All financial statements and other financial information provided to you accurately reflect the activities and expenses of the City and do not reflect any activities or expenses of any other person or entity;
 - b. All relevant information as well as additional information that you have requested from us for the purpose of the audit; and,
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
8. All transactions have been properly recorded in the accounting records and are reflected in the Financial Statements.
9. We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
10. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the Financial Statements.
11. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's Financial Statements and all knowledge of concerns or allegations of potential errors in the selection of accounting policies or the recording of transactions affecting the City that have been communicated by employees, former employees, or others, whether written or oral.
12. We have disclosed to you all communications from regulatory agencies and all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the Financial Statements.
13. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware, including guarantees, non-monetary transactions and transactions for no consideration and participation in a defined benefit plan that shares risks between group entities.
14. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
15. We have disclosed to you all known, actual or possible litigation and claims, whether or not they have been discussed with our lawyers, whose effects should be considered when preparing the Financial Statements. As appropriate, these items have been disclosed and accounted for in the Financial Statements in accordance with PSAS.

Information provided (continued)

16. We have disclosed to you all liabilities, provisions, contingent liabilities and contingent assets, including those associated with guarantees, whether written or oral, and they are appropriately reflected in the Financial Statements.
17. We have disclosed to you, and the City has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

Independence matters

For purposes of the following paragraph, "Deloitte" shall mean Deloitte LLP and Deloitte Touche Tohmatsu Limited, including related member firms and affiliates.

18. Prior to the City having any substantive employment conversations with a former or current Deloitte engagement team member, the City has held discussions with Deloitte and obtained approval from the Audit Committee.

Work of management's experts

19. We agree with the work of management's experts in evaluating the Employee Future Benefits and have adequately considered the competence and capabilities of the experts in determining amounts and disclosures used in the Financial Statements and underlying accounting records. We did not give any, nor cause any, instructions to be given to management's experts with respect to values or amounts derived in an attempt to bias their work, and we are not aware of any matters that have impacted the independence or objectivity of the experts.

Plans or intentions affecting carrying value/classification of assets and liabilities

20. We have disclosed to you all plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the Financial Statements.

Loans and receivables

21. The City is responsible for determining the appropriate carrying amount of notes, loans, and accounts receivable, as well as estimates used to determine such amounts. Management believes that the carrying amounts recorded and disclosed are appropriate.

Environmental liabilities/contingencies

22. We have considered the effect of environmental matters on the City and have disclosed to you all liabilities, provisions or contingencies arising from environmental matters. All liabilities, provisions, contingencies and commitments arising from environmental matters, and the effect of environmental matters on the carrying values of the relevant assets are recognized, measured and disclosed, as appropriate, in the Financial Statements.

Employee future benefits

23. Employee future benefit costs, assets, and obligations, as applicable, have been properly recorded and adequately disclosed in the Financial Statements including those arising under defined benefit and defined contribution plans as well as termination arrangements. We believe that the actuarial assumptions and methods used to measure defined benefit plan assets, obligations and costs for financial statement purposes are appropriate in the circumstances.
24. We have disclosed to you any intentions of terminating any of our pension plans, or withdrawing from the multi-employer plan, or taking any other action that could result in an effective termination or reportable event for any of the plans. We have disclosed to you any occurrences that could result in the termination of any of our pension or multi-employer plans to which we contribute.

Various matters

25. The following have been properly recorded and, when appropriate, adequately disclosed and presented in the Financial Statements:
- a. losses arising from sale and purchase commitments;
 - b. agreements to buy back assets previously sold;
 - c. provisions for future removal and site restoration costs;
 - d. financial instruments with significant individual or group concentration of credit risk, and related maximum credit risk exposure;
 - e. arrangements with financial institutions involving compensating balances or other arrangements involving restriction on cash balances and line-of-credit or similar arrangements;
 - f. all impaired loans receivable;
 - g. loans that have been restructured to provide a reduction or deferral of interest or principal payments because of borrower financial difficulties.

Investments

26. The City does not hold any investments in Master Asset Vehicle notes (which replaced third party non-bank asset backed commercial paper).

Long-lived assets

27. With respect to the City's long-lived assets, we have recognized and recorded the fair value of all legal obligations associated with the retirement of those related assets.

Yours very truly,

City of Guelph

Janice Sheehy, General Manager of Finance and City Treasurer



www.deloitte.ca

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Financial Statements of

THE ELLIOTT

Year ended March 31, 2014

THE ELLIOTT

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INDEPENDENT AUDITORS' REPORT

To the Members of The Elliott

We have audited the accompanying financial statements of The Elliott, which comprise the statement of financial position as at March 31, 2014, the statements of operations and changes in deficit, remeasurement gains and losses and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an 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 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 our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider 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.



Page 2

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Elliott as at March 31, 2014, and its results of operations, changes in deficit, remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

June 24, 2014

Waterloo, Canada

THE ELLIOTT

Statement of Financial Position

March 31, 2014, with comparative information for 2013

	2014	2013
Assets		
Current assets:		
Accounts receivable (note 2)	\$ 77,431	\$ 221,998
Inventory	8,252	4,141
Prepaid expenses	68,999	67,958
Trust funds held for residents	3,064	1,665
	157,746	295,762
Capital assets (note 3)	17,484,129	19,109,870
	\$ 17,641,875	\$ 19,405,632
Liabilities, Deferred Contributions and Deficit		
Current liabilities:		
Bank indebtedness	\$ 141,184	\$ 63,253
Operating line of credit (note 4)	950,000	800,000
Accounts payable and accrued liabilities	1,148,703	1,054,236
Deferred revenue	21,451	73,596
Trust funds held for residents	3,064	1,665
Current portion of long-term debt (note 5)	869,503	993,401
Current portion of obligations under capital leases (note 6)	52,083	90,431
	3,185,988	3,076,582
Long-term liabilities:		
Long-term debt (note 5)	19,691,731	20,557,753
Obligations under capital leases (note 6)	18,266	62,079
	19,709,997	20,619,832
Employee future benefits obligation (note 7)	249,319	221,385
Deferred capital contributions (note 8)	577,401	617,656
Fair value of interest rate swap contract (note 5)	96,628	175,585
	923,348	1,014,626
Deficit:		
Deficit	(6,080,830)	(5,129,823)
Accumulated remeasurement losses	(96,628)	(175,585)
	(6,177,458)	(5,305,408)
Commitments (note 10)		
	\$ 17,641,875	\$ 19,405,632

See accompanying notes to financial statements.

On behalf of the Board:

_____ Members

_____ Members

THE ELLIOTT

Statement of Operations and Changes in Deficit

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Revenue:		
Accommodation:		
Basic	\$ 7,733,421	\$ 7,558,030
Preferred	348,565	336,832
Suite re-leasing (note 9)	209,435	112,760
Subsidy - MOHLTC	3,744,553	3,823,994
Community Centre rental	289,769	315,249
Fees and recoveries	297,828	275,369
Other revenue	24,558	2,930
Gain on disposal of capital assets	-	1,136
Donations	49,674	68,749
Amortization of deferred capital contributions	60,470	57,479
	12,758,273	12,552,528
Expenditures:		
Wages and salaries	6,768,840	6,472,337
Employee benefits	1,530,993	1,461,732
Supplies	309,310	295,786
Meals and nourishments	688,960	678,933
Repairs and replacements	635,205	549,956
Travel	5,975	1,355
Professional development	14,539	17,022
Computer and software	45,516	42,127
Utilities	631,640	532,369
Insurance	37,888	39,147
Telephone and communications	34,428	33,994
Medical director	33,069	34,803
Professional fees	28,138	41,982
Waste removal	19,994	20,822
Grounds maintenance and landscaping	30,961	31,456
Elevator maintenance	48,194	47,610
Office and general	33,331	33,237
Marketing and promotion	11,602	36,565
Municipal taxes	168,862	166,591
Cable television	96,492	94,369
Other	28,192	48,650
Interest	789,607	829,957
Accretion of deferred financing costs	3,481	3,481
Amortization of capital assets	1,714,063	1,753,871
	13,709,280	13,268,152
Annual deficit	(951,007)	(715,624)
Deficit, beginning of year	(5,129,823)	(4,414,199)
Deficit, end of year	\$ (6,080,830)	\$ (5,129,823)

See accompanying notes to financial statements.

THE ELLIOTT

Statement of Cash Flows

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operation activities:		
Annual deficit	\$ (951,007)	\$ (715,624)
Items not involving cash:		
Amortization of capital assets	1,714,063	1,753,871
Amortization of deferred capital contributions	(60,470)	(57,479)
Accretion of deferred financing costs	3,481	3,481
Gain on disposal of capital assets	-	(1,136)
Employee future benefits obligation	27,934	25,796
	734,001	1,008,909
Change in non-cash operating working capital:		
Accounts receivable	144,567	(33,256)
Inventory	(4,111)	8,177
Prepaid expenses	(1,041)	1,217
Accounts payable and accrued liabilities	94,467	58,520
Deferred revenue	(52,145)	(18,306)
	915,738	1,025,261
Financing activities:		
Repayments of long-term debt	(993,401)	(975,126)
Increase in operating line of credit	150,000	-
Principal repayments on capital leases	(82,161)	(84,126)
	(925,562)	(1,059,252)
Capital activities:		
Purchase of capital assets	(88,322)	(71,423)
Proceeds on disposal of capital assets	-	19,335
Capital contributions received	20,215	71,579
	(68,107)	19,491
Increase in bank indebtedness	(77,931)	(14,500)
Bank indebtedness, beginning of year	(63,253)	(48,753)
Bank indebtedness, end of year	\$ (141,184)	\$ (63,253)

See accompanying notes to financial statements.

THE ELLIOTT

Statement of Remeasurement Gains and Losses

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Accumulated remeasurement losses, beginning of the year	\$ (175,585)	\$ (232,244)
Reduction in unrealized loss attributable to interest rate swap agreement	78,957	56,659
Accumulated remeasurement losses, end of the year	\$ (96,628)	\$ (175,585)

See accompanying notes to financial statements.

THE ELLIOTT

Notes to Financial Statements

Year ended March 31, 2014

The Elliott is incorporated under the laws of the Province of Ontario and its principal business activity is the provision of sheltered care and services for seniors.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with the Chartered Professional Accountants of Canada Handbook - Canadian Public Sector Accounting Standards including the 4200 standards for government not-for-profit organizations.

(a) Basis of presentation:

These financial statements include the operations of:

Long-term care residence - reflects the activities associated with the provision of care in the full nursing arrangements of the long-term care facility.

Life lease suites - reflects the activities associated with the operation of the life lease suites.

Retirement suites - reflects the activities associated with the operation of the retirement facility.

(b) Revenue recognition:

The Elliott follows the deferral method of accounting for contributions which include donations and government grants.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of buildings and equipment are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate of the related buildings and equipment.

Revenue from suite re-leasing, preferred accommodation, interest, as well as income from parking and other ancillary operations, is recognized when the goods are sold or the service is provided.

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

1. Significant accounting policies (continued):

(c) Cash and cash equivalents:

Cash and cash equivalents consist of cash, bank overdrafts and investments in money market or other short-term instruments or investments with a maturity of less than 90 days.

(d) Employee future benefits:

The Elliott provides sick leave benefits for substantially all employees.

The Elliott accrues its obligations under the defined benefit plan as the employees render the services necessary to earn the compensated absences. The actuarial valuation of the benefit plan was performed as of March 31, 2013, with an extrapolation to March 31, 2014.

Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The net accumulated actuarial gains (losses) are amortized over the average remaining service period of active employees. Past service costs arising from plan amendments are recognized immediately in the period the plan amendments occur.

(e) Inventory:

Inventory is valued at the lower of cost on a first-in, first-out basis, and replacement cost.

(f) Contributed services:

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

1. Significant accounting policies (continued):

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has elected to record all investments at fair value as they are managed and evaluated on a fair value basis. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

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

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

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

Long-term debt is recorded at cost. The related interest rate swaps are recorded at fair value.

The Standards require an organization to classify fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 Observable or corroborated inputs; other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

1. Significant accounting policies (continued):

(h) Use of estimates:

The preparation of the 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 expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, and obligations related to employee future benefits. Actual results could differ from those estimates.

2. Accounts receivable:

	2014	2013
Ministry of Health and Long-Term Care (MOHLTC)	\$ 4,221	\$ 42,535
VWLHIN	6,301	69,387
HST receivable	14,441	32,636
Residents	41,086	72,602
Other	11,382	4,838
Less allowance for doubtful accounts	-	-
	<u>\$ 77,431</u>	<u>\$ 221,998</u>

3. Capital assets:

	Cost	Accumulated amortization	2014 Net book value	2013 Net book value
Buildings	\$ 34,571,394	\$ 17,452,456	\$ 17,118,938	\$ 18,701,687
Machinery and equipment	2,510,496	2,361,378	149,118	219,697
Vehicles	110,097	36,143	73,954	-
	<u>37,191,987</u>	<u>19,849,977</u>	<u>17,342,010</u>	<u>18,921,384</u>
Equipment under capital leases	301,882	159,763	142,119	188,486
	<u>\$ 37,493,869</u>	<u>\$ 20,009,740</u>	<u>\$ 17,484,129</u>	<u>\$ 19,109,870</u>

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

3. Capital assets (continued):

The above buildings and equipment do not include those assets related to the life lease suites building and equipment other than the cost of the security system and common area renovations. The terms and conditions of suite-leasing transfer the responsibility and stewardship of the individual suites to the residents occupying the suites.

4. Operating line of credit:

The Elliott has an operating line available of up to \$1,000,000, of which \$950,000 is drawn at year end (2013 - \$800,000). The operating line of credit bears interest at bank prime rate.

5. Long-term debt:

	2014	2013
Mortgage held by the City of Guelph bearing interest at 3.119%, payable in monthly installments of \$100,277 for fiscal 2014 - 2016 and \$93,000 thereafter for principal and interest, maturing December 25, 2036	\$ 18,188,039	\$ 18,728,595
Term loan, bearing interest at bank prime, payable in annual installments of \$150,000 plus interest, repayable in full by March 31, 2015	150,000	450,000
Banker's acceptance, with interest of 4.83% per annum fixed through a swap transaction, plus a stamping fee of 1.25% for a total of 6.08%, payable in installments of principal and interest, maturing June 25, 2015 with an option to refinance for an additional ten years	2,282,000	2,420,000
Loan payable, non-interest bearing, payable in monthly installments of \$1,237 maturing December 21, 2015	24,740	39,583
	20,644,779	21,638,178
Less current portion of long-term debt	(869,503)	(993,401)
	19,775,276	20,644,777
Less transaction costs	(83,545)	(87,024)
	\$ 19,691,731	\$ 20,557,753

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

5. Long-term debt (continued):

The Elliott has entered into an interest rate swap agreement to manage the volatility of interest rates. The maturity date of the interest rate swap is the same as the maturity dates of the banker's acceptance.

The fair value of the interest rate swap at March 31, 2014 is in a net unfavourable position of \$96,628 (2013 - \$175,585) which is recorded on the statement of financial position. The current year impact of the change in fair value of the interest rate swap is a reduction of the accumulated remeasurement losses in the statement of remeasurement gains and losses of \$78,957 (2013 - \$56,659).

The fair value of the interest rate swap has been determined using Level 3 of the fair value hierarchy. The fair value of interest rate swaps is based on broker quotes. Those quotes are tested for reasonableness by discounting estimated future cash flows based on the terms and maturity of each contract and using market interest rates for a similar instrument at the measurement date.

Principal repayments are due as follows:

2015	\$ 869,503
2016	2,785,864
2017	594,552
2018	613,363
2019	632,770
Thereafter	15,148,727
	<hr/>
	\$ 20,644,779

Interest expense on long-term debt for the year amounted to \$728,085 (2013 - \$733,386).

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

6. Obligations under capital leases:

The Elliott has financed various equipment purchases by entering into capital lease arrangements. Capital lease repayments are due as follows:

	2014	2013
2014	\$ -	\$ 91,396
2015	56,221	56,221
2016	16,669	16,669
2017	6,424	6,424
Total minimum lease payments	79,314	170,710
Less amount representing interest at 8.5% - 9.34%	8,965	18,200
Present value of net minimum capital lease payments	70,349	152,510
Current portion of obligations under capital leases	52,083	90,431
	\$ 18,266	\$ 62,079

Interest of \$9,873 (2013 - \$18,226) relating to capital lease obligations has been included in interest expense.

7. Employee future benefits obligation:

Full time employees are provided with sick leave of 7.5 hours per month which, if unused, can accumulate to a maximum of 450 hours for use in future periods. Continuous part-time employees receive 3.75 hours per month and can accumulate at most 225 hours. Part-time employees receive 1.88 hours per month and can accumulate at most 225 hours. Flexible part-time employees do not receive sick leave.

Hourly paid employees are compensated at 75% for the first two days of illness and 100% for subsequent days. Salaried employees receive 100% reimbursement.

Accumulated credits may be used in future years if the employee's illness or injury exceeds the annual allocation of credits.

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

7. Employee future benefits obligation (continued):

The main actuarial assumptions employed for the valuations are as follows:

	2014	2013
Discount rate	3.5%	3.5%
Rate of compensation increase	2.0%	2.0%

Information about The Elliott's sick leave benefit plan is as follows:

	2014	2013
Balance, beginning of year	\$ 221,385	\$ 195,589
Current benefit cost	35,893	34,679
Interest	8,096	7,172
Benefits paid	(16,055)	(16,055)
Balance, end of year	249,319	221,385
Accrued benefit obligation related to accumulated sick leave benefits	\$ 249,319	\$ 221,385

8. Deferred capital contributions:

Deferred contributions represent the unamortized amounts of donations and grants received for the purchase of capital assets. The amortization of contributions is recorded as revenue in the statement of operations:

	2014	2013
Balance, beginning of year	\$ 617,656	\$ 603,556
Less amounts amortized to revenue during the year	(60,470)	(57,479)
Add capital contributions received during the year	20,215	71,579
Balance, end of year	\$ 577,401	\$ 617,656

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

9. Suite re-leasing fees:

The Elliott provides a service coordinating the re-leasing of the life lease suites. A fee is charged for this service at 10% of the selling price for the re-leased units.

	2014	2013
Suite re-leasing revenue	\$ 2,190,200	\$ 1,247,600
Suite re-leasing costs	(1,980,765)	(1,134,840)
	\$ 209,435	\$ 112,760

10. Commitments:

The Elliott is committed to minimum annual lease payments under outstanding operating leases as follows:

2015	\$ 5,512
2016	1,831
	\$ 7,343

11. Financial risks:

(a) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

Financial assets and financial liabilities with variable interest rates expose The Elliott to cash flow interest rate risk. The Elliott is exposed to this risk through its interest bearing loan payable, which is mitigated through its interest rate swap.

THE ELLIOTT

Notes to Financial Statements (continued)

Year ended March 31, 2014

11. Financial risks: (continued):

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Elliott is exposed to credit risk with respect to the accounts receivable and cash.

The Elliott assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of The Elliott at March 31, 2014 is the carrying value of these assets. The amount of any related impairment loss is recognized in the income statement. Subsequent recoveries of impairment losses related to accounts receivable are credited to the statement of operations.

(c) Liquidity risk:

Liquidity risk is the risk that The Elliott will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Elliott manages its liquidity risk by monitoring its operating requirements. The Elliott prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

Accounts payable and accrued liabilities are generally due within 60 days of receipt of an invoice.

The contractual maturities of long-term debt, capital leases and interest rate swaps are disclosed in notes 5 and 6.

12. Comparative information:

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2014 financial statements.

Financial Statements of

THE ELLIOTT

Nine month period ended December 31, 2014

THE ELLIOTT

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INDEPENDENT AUDITORS' REPORT

To the Members of The Elliott

We have audited the accompanying financial statements of The Elliott, which comprise the statement of financial position as at December 31, 2014, the statements of operations and changes in deficit, remeasurement gains and losses and cash flows for the nine month period ended December 31, 2014, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an 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 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 our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider 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.



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Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Elliott as at December 31, 2014, and its results of operations, changes in deficit, remeasurement gains and losses and its cash flows for the nine month period ended December 31, 2014 in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

April 30, 2015

Waterloo, Canada

THE ELLIOTT

Statement of Financial Position

December 31, 2014, with comparative information for March 31, 2014

	December 31, 2014	March 31, 2014
Assets		
Current assets:		
Cash	\$ 16,412	\$ -
Accounts receivable (note 2)	103,117	77,431
Inventory	4,403	8,252
Prepaid expenses	16,360	68,999
Trust funds held for residents	3,300	3,064
	143,592	157,746
Capital assets (note 3)	16,378,713	17,484,129
	\$ 16,522,305	\$ 17,641,875

Liabilities, Deferred Contributions and Deficit

Current liabilities:		
Bank indebtedness	\$ -	\$ 141,184
Operating line of credit	970,000	950,000
Accounts payable and accrued liabilities	1,328,177	1,148,703
Deferred revenue	27,234	21,451
Trust funds held for residents	3,300	3,064
Current portion of long-term debt (note 4)	3,169,626	869,503
Current portion of obligations under capital leases (note 5)	24,315	52,083
	5,522,652	3,185,988
Long-term liabilities:		
Long-term debt (note 4)	17,054,247	19,691,731
Obligations under capital leases (note 5)	7,396	18,266
	17,061,643	19,709,997
Employee future benefits obligation (note 6)	280,124	249,319
Deferred capital contributions (note 7)	528,907	577,401
Fair value of interest rate swap contract (note 4)	36,736	96,628
	845,767	923,348
Deficit:		
Deficit	(6,871,021)	(6,080,830)
Accumulated remeasurement losses	(36,736)	(96,628)
	(6,907,757)	(6,177,458)
Commitments (note 9)		
	\$ 16,522,305	\$ 17,641,875

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

THE ELLIOTT

Statement of Operations and Changes in Deficit

Nine month period ended December 31, 2014, with comparative information for the twelve month period ended March 31, 2014

	Nine month period ended December 31, 2014	Twelve month period ended March 31, 2014
Revenue:		
Accommodation:		
Long-term care - basic	\$ 1,249,034	\$ 1,643,835
Long-term care - preferred	277,506	348,565
Retirement suites	4,219,065	5,564,507
Life lease suites	403,870	525,080
Provincial Subsidy	2,892,830	3,744,553
Community Centre	205,942	289,769
Suite re-leasing (note 8)	126,670	209,435
Fees and recoveries	226,685	290,691
Amortization of deferred capital contributions	48,494	60,470
Other revenue	27,450	74,231
	9,677,546	12,751,136
Expenditures:		
Wages and salaries	5,269,263	6,768,840
Employee benefits	1,186,770	1,530,993
Supplies	797,848	998,270
Facility costs	792,559	1,068,458
Interest and financing fees	565,223	789,607
Equipment	325,239	526,546
Purchased services	197,626	215,381
Administrative and other	62,350	86,504
Amortization of capital assets	1,268,246	1,714,063
Accretion of deferred financing costs	2,613	3,481
	10,467,737	13,702,143
Annual deficit	(790,191)	(951,007)
Deficit, beginning of period	(6,080,830)	(5,129,823)
Deficit, end of period	\$ (6,871,021)	\$ (6,080,830)

See accompanying notes to financial statements.

THE ELLIOTT

Statement of Cash Flows

Nine month period ended December 31, 2014, with comparative information for the twelve month period ended March 31, 2014

	Nine month period ended December 31, 2014	Twelve month period ended March 31, 2014
Cash provided by (used in):		
Operation activities:		
Annual deficit	\$ (790,191)	\$ (951,007)
Items not involving cash:		
Amortization of capital assets	1,268,246	1,714,063
Amortization of deferred capital contributions	(48,494)	(60,470)
Accretion of deferred financing costs	2,613	3,481
Employee future benefits obligation	30,805	27,934
	462,979	734,001
Change in non-cash operating working capital:		
Accounts receivable	(25,686)	144,567
Inventory	3,849	(4,111)
Prepaid expenses	52,639	(1,041)
Accounts payable and accrued liabilities	179,474	94,467
Deferred revenue	5,783	(52,145)
	679,038	915,738
Financing activities:		
Repayments of long-term debt	(339,974)	(993,401)
Increase in operating line of credit	20,000	150,000
Principal repayments on capital leases	(38,638)	(82,161)
	(358,612)	(925,562)
Capital activities:		
Purchase of capital assets	(162,830)	(88,322)
Capital contributions received	-	20,215
	(162,830)	(68,107)
Increase (decrease) in cash	157,596	(77,931)
Bank indebtedness, beginning of period	(141,184)	(63,253)
Cash (bank indebtedness), end of period	\$ 16,412	\$ (141,184)

See accompanying notes to financial statements.

THE ELLIOTT

Statement of Remeasurement Gains and Losses

Nine month period ended December 31, 2014, with comparative information for the twelve month period ended March 31, 2014

	Nine month period ended December 31, 2014	Twelve month period ended March 31, 2014
Accumulated remeasurement losses, beginning of the period	\$ (96,628)	\$ (175,585)
Reduction in unrealized loss attributable to interest rate swap agreement	59,892	78,957
Accumulated remeasurement losses, end of the period	\$ (36,736)	\$ (96,628)

See accompanying notes to financial statements.

THE ELLIOTT

Notes to Financial Statements

Nine month period ended December 31, 2014

The Elliott is incorporated under the laws of the Province of Ontario and its principal business activity is the provision of sheltered care and services for seniors.

On January 31, 2015, The Elliott surrendered its long-term care license to the Ministry of Health and Long-Term Care, which was subsequently reissued to the Corporation of the City of Guelph ("City of Guelph"). As part of this transfer, The Elliott was designated as the City of Guelph's long-term care home and the Board of Trustees approved a change of year end to December 31, to match the year end of the City of Guelph.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with the Chartered Professional Accountants of Canada Handbook - Canadian Public Sector Accounting Standards including the 4200 standards for government not-for-profit organizations.

(a) Basis of presentation:

These financial statements include the operations of:

Long-term care residence - reflects the activities associated with the provision of care in the full nursing arrangements of the long-term care facility.

Life lease suites - reflects the activities associated with the operation of the life lease suites.

Retirement suites - reflects the activities associated with the operation of the retirement facility.

(b) Revenue recognition:

The Elliott follows the deferral method of accounting for contributions which include donations and government grants.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of buildings and equipment are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate of the related buildings and equipment.

Revenue from suite re-leasing, preferred accommodation, interest, as well as income from parking and other ancillary operations, is recognized when the goods are sold or the service is provided.

THE ELLIOTT

Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

1. Significant accounting policies (continued):

(c) Cash and cash equivalents:

Cash and cash equivalents consist of cash, bank overdrafts and investments in money market or other short-term instruments or investments with a maturity of less than 90 days.

(d) Employee future benefits:

The Elliott provides sick leave benefits for substantially all employees.

The Elliott accrues its obligations under the defined benefit plan as the employees render the services necessary to earn the compensated absences. The actuarial valuation of the benefit plan was performed as of March 31, 2013, with an extrapolation to December 31, 2014.

Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The net accumulated actuarial gains (losses) are amortized over the average remaining service period of active employees. Past service costs arising from plan amendments are recognized immediately in the period the plan amendments occur.

(e) Inventory:

Inventory is valued at the lower of cost on a first-in, first-out basis, and replacement cost.

(f) Capital assets:

Capital assets are recorded at cost and amortized as follows:

Asset	Method	Rate
Buildings	Straight-line	20 - 40 years
Machinery and equipment	Straight-line	5 - 15 years
Vehicles	Straight-line	10 years
Equipment under capital leases	Straight-line	Over the lease term

The estimated useful lives of assets are reviewed by management and adjusted if necessary.

(g) Contributed services:

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

THE ELLIOTT

Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

1. Significant accounting policies (continued):

(h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has elected to record all investments at fair value as they are managed and evaluated on a fair value basis. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

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

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

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

Long-term debt is recorded at cost. The related interest rate swaps are recorded at fair value.

The Standards require an organization to classify fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- . Level 1 Unadjusted quoted market prices in active markets for identical assets or liabilities;
- . Level 2 Observable or corroborated inputs; other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- . Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

THE ELLIOTT

Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of the 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 expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, and obligations related to employee future benefits. Actual results could differ from those estimates.

2. Accounts receivable:

	December 31, 2014	March 31, 2014
Ministry of Health and Long-Term Care (MOHLTC)	\$ (676)	\$ 4,221
WWLHIN	10,978	6,301
HST receivable	23,683	14,441
Residents	41,073	41,086
Other	28,059	11,382
Less allowance for doubtful accounts	-	-
	\$ 103,117	\$ 77,431

3. Capital assets:

	Cost	Accumulated amortization	December 31, 2014 Net book value	March 31, 2014 Net book value
Buildings	\$ 34,571,394	\$ 18,639,517	\$ 15,931,877	\$ 17,118,938
Machinery and equipment	2,623,182	2,401,678	221,504	149,118
Vehicles	110,120	10,000	100,120	73,954
Construction in progress	17,869	-	17,869	-
	37,322,565	21,051,195	16,271,370	17,342,010
Equipment under capital leases	301,882	194,539	107,343	142,119
	\$ 37,624,447	\$ 21,245,734	\$ 16,378,713	\$ 17,484,129

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Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

3. Capital assets (continued):

The above buildings and equipment do not include those assets related to the life lease suites building and equipment other than the cost of the security system and common area renovations. The terms and conditions of suite-leasing transfer the responsibility and stewardship of the individual suites to the residents occupying the suites.

4. Long-term debt:

	December 31, 2014	March 31, 2014
Mortgage held by the City of Guelph bearing interest at 3.119%, payable in monthly installments of \$100,277 or \$71,169 in 2015 and \$93,000 thereafter for principal and interest, maturing December 25, 2036	\$ 17,975,198	\$ 18,188,039
Term loan, bearing interest at bank prime, payable in annual installments of \$150,000 plus interest, repayable in full by March 31, 2015	150,000	150,000
Banker's acceptance, with interest of 4.83% per annum fixed through a swap transaction, plus a stamping fee of 1.25% for a total of 6.08%, payable in installments of principal and interest, maturing June 25, 2015 with an option to refinance for an additional ten years	2,166,000	2,282,000
Loan payable, non-interest bearing, payable in monthly installments of \$1,237 maturing December 21, 2015	13,607	24,740
	20,304,805	20,644,779
Less current portion of long-term debt	(3,169,626)	(869,503)
	17,135,179	19,775,276
Less transaction costs	(80,932)	(83,545)
	\$ 17,054,247	\$ 19,691,731

THE ELLIOTT

Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

4. Long-term debt (continued):

The Elliott has amended the repayment terms of its mortgage held with the City of Guelph where by payments are due 30 days from the invoice date, being the payment due date under the mortgage agreement. This was further extended to 120 days for payments due on or before March 25, 2015. Included in the current portion of long-term debt as at December 31, 2014 are the twelve principal repayments due in 2015 under the terms of the agreement and four outstanding payments under the amended terms.

The Elliott has an interest rate swap agreement to manage the volatility of interest rates. The maturity date of the interest rate swap is the same as the maturity dates of the banker's acceptance, being June 25, 2015. The Elliott is currently negotiating the refinancing of the banker's acceptance and swap.

The fair value of the interest rate swap at December 31, 2014 is in a net unfavourable position of \$36,736 (March 31, 2014 - \$96,628 unfavourable) which is recorded on the statement of financial position. The current year impact of the change in fair value of the interest rate swap is a reduction of the accumulated remeasurement losses in the statement of remeasurement gains and losses of \$59,892 (March 31, 2014 - \$78,957).

The fair value of the interest rate swap has been determined using Level 3 of the fair value hierarchy. The fair value of interest rate swaps is based on broker quotes. Those quotes are tested for reasonableness by discounting estimated future cash flows based on the terms and maturity of each contract and using market interest rates for a similar instrument at the measurement date.

Principal repayments on the long-term debt are due as follows:

2015	\$ 3,169,626
2016	589,940
2017	608,605
2018	627,861
2019	647,727
Thereafter	14,661,046
	<hr/>
	\$ 20,304,805

Interest expense on long-term debt for the nine month period ended December 31, 2014 amounted to \$527,887 (twelve month period ended March 31, 2014 - \$728,085).

THE ELLIOTT

Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

5. Obligations under capital leases:

The Elliott has financed various equipment purchases by entering into capital lease arrangements. Capital lease repayments are due as follows:

	December 31, 2014	March 31, 2014
2015	\$ 26,557	\$ 56,221
2016	10,452	16,669
2017	-	6,424
Total minimum lease payments	37,009	79,314
Less amount representing interest at 8.5% - 9.34%	5,298	8,965
Present value of net minimum capital lease payments	31,711	70,349
Current portion of obligations under capital leases	24,315	52,083
	\$ 7,396	\$ 18,266

Interest for the nine month period ended December 31, 2014 of \$4,341 (twelve month period ended March 31, 2014 - \$9,873) relating to capital lease obligations has been included in interest expense.

6. Employee future benefits obligation:

Full time employees are provided with sick leave of 7.5 hours per month which, if unused, can accumulate to a maximum of 450 hours for use in future periods. Continuous part-time employees receive 3.75 hours per month and can accumulate at most 225 hours. Part-time employees receive 1.88 hours per month and can accumulate at most 225 hours. Flexible part-time employees do not receive sick leave.

Hourly paid employees are compensated at 75% for the first two days of illness and 100% for subsequent days. Salaried employees receive 100% reimbursement.

Accumulated credits may be used in future years if the employee's illness or injury exceeds the annual allocation of credits.

THE ELLIOTT

Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

6. Employee future benefits obligation (continued):

The main actuarial assumptions employed for the valuations are as follows:

	December 31, 2014	March 31, 2014
Discount rate	3.5%	3.5%
Rate of compensation increase	2.0%	2.0%

Information about The Elliott's sick leave benefit plan is as follows:

	December 31, 2014	March 31, 2014
Balance, beginning of period	\$ 249,319	\$ 221,385
Current benefit cost	37,149	35,893
Interest	9,106	8,096
Benefits paid	(15,450)	(16,055)
Balance, end of period	280,124	249,319
Accrued benefit obligation related to accumulated sick leave benefits	\$ 280,124	\$ 249,319

7. Deferred capital contributions:

Deferred contributions represent the unamortized amounts of donations and grants received for the purchase of capital assets. The amortization of contributions is recorded as revenue in the statement of operations:

	December 31, 2014	March 31, 2014
Balance, beginning of period	\$ 577,401	\$ 617,656
Less amounts amortized to revenue during the year	(48,494)	(60,470)
Add capital contributions received during the year	-	20,215
Balance, end of period	\$ 528,907	\$ 577,401

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Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

8. Suite re-leasing fees:

The Elliott provides a service coordinating the re-leasing of the life lease suites. A fee is charged for this service at 10% of the selling price for the re-leased units.

	December 31, 2014	March 31, 2014
Suite re-leasing revenue	\$ 1,423,800	\$ 2,190,200
Suite re-leasing costs	(1,297,130)	(1,980,765)
	\$ 126,670	\$ 209,435

9. Commitments:

The Elliott is committed to minimum annual lease payments under outstanding operating leases as follows:

2015	\$ 3,213
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10. Financial risks:

(a) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

Financial assets and financial liabilities with variable interest rates expose The Elliott to cash flow interest rate risk. The Elliott is exposed to this risk through its interest bearing loan payable, which is mitigated through its interest rate swap.

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Notes to Financial Statements (continued)

Nine month period ended December 31, 2014

10. Financial risks: (continued):

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Elliott is exposed to credit risk with respect to the accounts receivable and cash.

The Elliott assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of The Elliott at December 31, 2014 is the carrying value of these assets. The amount of any related impairment loss is recognized in the income statement. Subsequent recoveries of impairment losses related to accounts receivable are credited to the statement of operations.

(c) Liquidity risk:

Liquidity risk is the risk that The Elliott will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Elliott manages its liquidity risk by monitoring its operating requirements. The Elliott prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

Accounts payable and accrued liabilities are generally due within 60 days of receipt of an invoice.

The contractual maturities of long-term debt, capital leases and interest rate swaps are disclosed in notes 4 and 5.

11. Comparative information:

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the December 31, 2014 financial statements.

12. Subsequent events:

Subsequent to year end, The Elliott entered into a five year capital lease agreement to lease energy efficient lighting (the "Project"). The cost of the Project is \$575,000. Over the term of the lease agreement, The Elliott will make monthly installment payments including interest at 3.45%.

The Elliott is approved for a grant through the Ontario Power Authority's save on energy program for one half of eligible costs of the Project to a maximum of \$273,535. The grant will be received upon completion of the installation.

Financial Statements of

Wellington-Dufferin-Guelph Public Health

December 31, 2014

Wellington-Dufferin-Guelph Public Health

December 31, 2014

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Independent Auditor's Report

To the Members of the Board of Health of
Wellington-Dufferin-Guelph Public Health

We have audited the accompanying financial statements of Wellington-Dufferin-Guelph Public Health, which comprise the statement of financial position as at December 31, 2014, and the statements of operations and surplus, cash flows and changes in net debt for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an 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 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 the 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, the financial statements present fairly, in all material respects, the financial position of Wellington-Dufferin-Guelph Public Health as at December 31, 2014, and the results of its operations, the changes in its net debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants
May 6, 2015

Wellington-Dufferin-Guelph Public Health

Statement of Operations and Surplus year ended December 31, 2014

	Budget 2014 (Note 8.) \$	Actual 2014 \$	Actual 2013 \$
Revenue			
Ministry of Health and Long-term Care	14,609,238	14,400,222	14,062,178
MOHLTC - One-time grants	1,396,246	2,802,886	1,408,798
City of Guelph	3,540,948	3,540,948	3,437,791
County of Wellington	2,776,090	2,776,091	2,664,379
County of Dufferin	1,650,899	1,650,900	1,602,804
Ministry of Children and Youth Services	2,214,982	2,227,726	2,166,838
Public Health Agency of Canada	63,410	63,410	63,410
Other community grants	418,511	394,244	283,339
	26,670,324	27,856,427	25,689,537
Other revenue			
Interest income	15,000	87,453	113,497
Total revenue	26,685,324	27,943,880	25,803,034
Expenses			
Cost Shared Mandatory and One-time	21,423,473	20,065,449	17,664,496
Cost Shared VBD	200,872	196,868	192,891
Cost Shared CINOT Expansion	109,870	84,033	87,937
Cost Shared Small Drinking Water Systems	54,493	54,493	54,132
100% Needle Exchange	20,750	37,482	17,250
100% Enhanced Food Safety	40,273	40,273	40,273
100% Healthy Smiles Ontario	735,297	686,302	620,878
100% Infection Control	333,349	333,349	330,326
100% Smoke Free Ontario	403,100	402,800	391,710
100% Enhanced Safe Water	21,559	21,559	21,559
100% Chief Nursing Officer	121,414	121,414	119,033
100% Infection Control Nurse	90,066	90,066	88,300
100% Public Health Nurses Initiative	180,448	180,448	176,910
Healthy Babies Healthy Children	1,469,352	1,469,351	1,479,991
Healthy Babies Healthy Children Liaison	100,000	100,000	98,552
Preschool Speech and Language	645,630	638,352	611,513
County of Wellington Weetalk	253,455	253,455	215,234
Canadian Prenatal Nutrition Program	63,410	73,049	56,054
Community Grants	418,513	394,246	283,340
Total net operating costs	26,685,324	25,242,989	22,550,379
Excess of revenue over expenses	-	2,700,891	3,252,655
Accumulated surplus, beginning of year	-	11,371,639	8,081,592
Net interest and transfers to reserves	-	452,663	37,392
Accumulated surplus, end of year	-	14,525,193	11,371,639

Approved by the Board of Health on

Director

Director

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

Wellington-Dufferin-Guelph Public Health

Statement of Changes in Net Debt
year ended December 31, 2014

	2014	2013
	\$	\$
Excess of revenue over expenses	2,700,891	3,252,655
Amortization of tangible capital assets	1,286,318	1,006,137
Change in prepaid expenses	116,689	(6,195)
Capital purchases	(11,681,632)	(13,313,976)
Reserve fund contributions	452,663	37,392
Loss on disposal of capital assets	58,796	-
Increase in net debt	(7,066,275)	(9,023,987)
Net (debt) financial assets, beginning of year	(6,331,821)	2,692,166
Net debt, end of year	(13,398,096)	(6,331,821)

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

Wellington-Dufferin-Guelph Public Health

Statement of Financial Position
as at December 31, 2014

	2014 \$	2013 \$
Assets		
Current assets		
Cash	4,699,333	13,669,105
Accounts receivable	1,790,628	1,792,066
Due from Province of Ontario	40,873	-
	6,530,834	15,461,171
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	1,755,946	2,852,054
Employee benefits payable (Note 6.)	1,198,234	1,180,386
Due to Province of Ontario	-	136,160
Deferred revenue	251,370	1,711,028
Trust liabilities (Note 3.)	27,377	20,164
Due to programs (Note 4.)	46,687	55,251
Long term debt (Note 11.)	16,649,316	15,837,949
	19,928,930	21,792,992
Net debt	(13,398,096)	(6,331,821)
Non financial assets		
Invested in tangible capital assets (Schedule 3)	27,738,686	17,402,168
Prepaid expenses	184,603	301,292
	27,923,289	17,703,460
Accumulated surplus	14,525,193	11,371,639

Approved by the Board of Health on

_____ Director

_____ Director

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

Wellington-Dufferin-Guelph Public Health

Statement of Cash Flows
year ended December 31, 2014

	2014 \$	2013 \$
Operating Activities:		
Excess of revenue over expenditures	2,700,891	3,252,655
Non cash charges to operations		
Amortization	1,286,318	1,006,137
Loss on disposal of capital assets	58,796	-
Net changes in non-cash working capital items related to operations	(2,598,176)	3,134,777
Transfers to reserves	452,663	37,392
Net cash provided by operating activities	1,900,492	7,430,961
Investing activity:		
Acquisition of tangible capital assets	(11,681,632)	(13,313,976)
Net cash used by investing activity	(11,681,632)	(13,313,976)
Financing Activities:		
Long term debt issued	2,643,538	15,837,949
Long term debt repaid	(1,832,170)	-
Net cash provided by financing activities	811,368	15,837,949
Net (decrease) increase in cash	(8,969,772)	9,954,934
Cash, beginning of year	13,669,105	3,714,171
Cash, end of year	4,699,333	13,669,105

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

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

1. Description of business

The Board of Health for the Wellington-Dufferin-Guelph Health Unit (the Agency) has been created by statute under the Health Protection and Promotion Act (HPPA) and is by statute an autonomous Board of Health. The Board of Health is comprised of municipal members representing each of the obligated municipalities of the County of Wellington (3), the County of Dufferin (2), and the City of Guelph (3) and 7 Provincial appointees. As stated in the Agency's Mission statement, Public Health works to improve the health of communities and individuals in Wellington, Dufferin, and Guelph through promotion, protection, and prevention.

Public Health operates health programs in accordance with the Mandatory and Related Programs as set out by the Province of Ontario. They also deliver several additional initiatives within Wellington, Dufferin, and Guelph including: Healthy Babies Healthy Children, Preschool Speech and Language, Healthy Communities, Smoke Free Ontario, and Canadian Prenatal Nutrition Program.

2. Significant Accounting Policies

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), and reflect the following policies:

Basis of accounting

- a) The operations reported on in the financial statements reflect the complete operations of Wellington-Dufferin-Guelph Public Health.
- b) The operations of Public Health general programs are funded by the Counties of Wellington and Dufferin, the City of Guelph, and the Ontario Ministry of Health and Long Term Care. Each year the amount of expenditure is based upon budgeted approvals and is funded accordingly. Funding amounts not received at year-end are recorded as receivable. Funding amounts in excess of actual expenditures incurred during the year are recorded as payable, or as deferred revenue depending on the terms of the funding agreement.

Revenue and expenses are reported on the accrual basis of accounting, except as noted in these financial statements.

Use of estimates

The preparation of the financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Significant estimates used within these financial statements include accrued liabilities and employee benefits payable. Actual results may differ from these estimates.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

2. Significant Accounting Policies (continued)

Revenue recognition

Public Health receives revenue in the form of government transfers from the Province of Ontario (Ministry of Health and Long-term Care, and Ministry of Children and Youth Services), the Municipality of the County of Wellington, the Municipality of the County of Dufferin, the Municipality of the City of Guelph, the Public Health Agency of Canada, and various other community partners. Government transfers are recognized as revenue in the financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria and/or stipulations have been met, and reasonable estimates of the amount can be made.

Tangible capital assets

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

Buildings	30 years
Leasehold improvements	Term of lease
Equipment	5 years
Technology and communication	3 years
Furniture and fixtures	5 years

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

3. Trust liabilities

Public Health periodically receives funding advances from various sources for certain programs or portions of programs. Public Health does not run these programs and operates solely as a bank account for these programs.

	2014	2013
	\$	\$
In motion	-	503
Growing Great Kids	1,886	3,201
F&CS - Nobody's Perfect	2,035	2,539
Hearing (Wee Talk)	2,390	3,355
Reduce Tanning (Odette Cancer Centre)	1,611	1,611
Children's Report Card	4,900	4,900
CCO (Nutrition & Physical Activity Program)	1,397	1,397
Teen Dental - NCB (Dufferin)	887	887
Due to Community Food Advisors	916	796
ASRTS	437	437
Mennonite Community Donations	540	390
Shirley's Garden	112	112
Community Action Research Project	7,619	36
2014 Youth Cessation Project	2,652	-
United Way Contributions	(5)	-
	27,377	20,164

4. Due to programs

	2014	2013
	\$	\$
Due to CPNP	15,657	25,162
Due to Preschool Speech and Language	31,030	17,656
Due to LDCP (Social Media Project)	-	12,433
	46,687	55,251

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

5. Accumulated surplus and reserves

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2014	2013
December 31, 2014	\$	\$
Surplus		
Invested in tangible capital assets (Schedule 3)	27,738,686	17,402,168
Reserves	3,441,304	9,823,231
Long term debt	(16,649,316)	(15,837,949)
Surplus for March 31st year-end programs	(5,481)	(15,811)
	14,525,193	11,371,639

Surplus for March 31st year-end programs represents the cumulative net excess of revenue over expenditures for the Preschool Speech and Language program and the Canadian Prenatal Nutrition Program as at December 31st.

	2014	2013
December 31, 2014	\$	\$
Balance, beginning of year	9,823,231	2,987,262
Interest earned on reserve	38,026	37,392
Transfer to (from) reserves	(6,419,953)	6,798,577
Balance, end of year	3,441,304	9,823,231

The reserve for capital improvements consists of three separate reserves per a 2007 Board of Health decision: one for technology, one for facilities, and one for contingencies. In 2014, the Board of Health voted to set up two new reserves to fund the future capital costs of maintaining the Board of Health owned facilities in Guelph and Orangeville. Contributions to these reserves are in accordance with the Capital Reserve Fund Plan approved by the Board in 2014.

Reserves consist of the following:

	2014	2013
December 31, 2014	\$	\$
Facilities Reserve	1,829,427	9,134,648
Contingency Reserve	557,052	414,491
Technology Reserve	277,538	274,092
Orangeville Facilities Reserve	306,000	-
Guelph Facilities Reserve	471,287	-
Balance, end of year	3,441,304	9,823,231

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

6. Employee benefits payable

	2014	2013
December 31, 2014	\$	\$
Sick leave benefits payable	33,131	33,392
Vacation time payable	1,121,498	1,098,361
Compensation time payable	43,605	48,633
	1,198,234	1,180,386

Sick leave benefits payable

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment based on the salary in effect when they leave Public Health's employment. This plan applies to employees hired prior to January 1, 1982. The balance is reviewed at each year-end using new salary rates.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee upon termination, amounted to \$33,131 (2013 - \$33,392) at the end of the year.

Vacation time payable

The provisions of the employee's vacation plan allows for the accumulation of vacation credits for use in future periods. The approximate value of the credits as at December 31, 2014 is \$1,121,498 (2013 - \$1,098,361).

Compensation time payable

Hours earned by employees that are not paid or taken are compensation time. Upon termination of employment, any hours of compensation time that an employee has earned, but not taken, is payable at their wage rate. The approximate value of the time as at December 31, 2014 is \$43,605 (2013 - \$48,633).

7. Pension agreements

Public Health makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 192 (2013 - 187) members of it's staff.

The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employee based upon length of service and rates of pay.

The amount contributed to OMERS for 2014 was \$1,324,378 (2013 - \$1,285,949).

8. Budget figures

The budgeted figures, which are presented for comparison purposes, are prepared on a cash basis.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

9. Commitments and contingencies

Public Health leases office and clinic space under operating leases. In addition, land has been leased under a long-term operating lease which expires on April 30, 2062. Minimum lease payments over the next five years are as follows:

	\$
2015	583,342
2016	414,189
2017	349,097
2018	313,365
2019	315,165
	<hr/>
	1,975,158

In the normal course of business, Public Health is involved in various claims. Though the outcome of these various pending claims as at December 31, 2014 cannot be determined with certainty, Public Health believes that their outcome will have no significant adverse impact on its financial position, operating results or cash flows.

10. Credit facility

At December 31, 2014 Public Health had an unsecured line of credit of \$500,000 (2013 - \$500,000) bearing interest at the bank prime rate of 3.00% (2013 - 3.00%), of which all has remained unused at year-end.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

11. Long term debt

On December 19, 2012, Public Health entered into a Financing Agreement with the three obligated municipalities to finance the cost of building the two new facilities at Chancellors Way, Guelph, and Broadway, Orangeville. The Financing Agreement allows for quarterly advances of capital by the obligated municipalities to Public Health beginning in January 2013, until the completion of the new facilities. The total amount of the advances will not exceed \$24,400,000. Interest will be calculated annually, commencing on the 1st day of the month following the date of substantial completion of both facilities. The interest rate will be 3.34% per annum, and the term and amortization of the loan will be twenty years. Repayment will commence thirty days following certification by the project's architect of substantial completion of both facilities. The whole or any part of the capital financing under this agreement may be prepaid at any time or times without penalty or bonus.

As of December 31, 2014, \$16,649,316 (2013 - \$15,837,949) had been advanced by the three obligated municipalities to Public Health. Future principal and interest payments based on the total advances under this loan agreement are projected to be:

	\$
2015	1,281,623
2016	1,281,623
2017	1,281,623
2018	1,281,623
2019	1,281,623
Subsequent to 2019	15,699,882
	<hr/>
	22,107,997

12. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation. In addition, the following programs have been added to these financial statements and the comparative period has been updated: Healthy Babies Healthy Children, Healthy Babies Healthy Children (Liaison), Preschool Speech and Language, County of Wellington Wee Talk, Canadian Prenatal Nutrition Program, and Other Community Grants in order to have a complete set of financial statements representing the full operations of Wellington-Dufferin-Guelph Public Health. The detail of the revenues and expenditures for each of these programs can be found in Schedules 5 through 10.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2014

13. Municipal Split

Wellington-Dufferin-Guelph Public Health receives funding for Cost Shared Mandatory and Related programs from the three obligated municipalities under the Health Protection and Promotion Act. The percentage of total municipal funding provided by each of the three obligated municipalities is based on the population of each municipality relative to the total population of Wellington-Dufferin-Guelph, based on the most recent Census. In 2014, the split is based on the 2011 Census (2013 - 2011 Census).

	2011 Census
County of Wellington	32.7 %
County of Dufferin	21.4 %
City of Guelph	45.9 %
	<hr/>
	100.0 %

Wellington-Dufferin-Guelph Public Health

Schedule of Expenditure Recoveries - Schedule 1
year ended December 31, 2014

	Budget		
	2014		
	(Note 8.)		
	\$	2014	2013
	\$	\$	\$
Contraceptive sales	75,000	63,164	69,782
File searches	1,000	1,725	1,295
Food safety courses	14,000	14,940	11,717
Guelph sexuality conference & STI week	-	-	19,000
HPV vaccinations	22,950	25,645	26,495
Meningococcal immunizations	15,300	20,681	9,078
Other	1,650	3,850	3,986
Prenatal and breastfeeding fees	33,850	23,404	29,737
TB skin tests	4,000	48,675	19,178
Vaccines (Gardasil)	10,000	14,640	17,875
Travel clinic fees	293,500	287,136	295,965
Universal influenza immunizations	48,500	20,765	36,445
Infection Control Week	-	1,305	9,382
Panorama Funding	-	-	51,903
OLIS (e-health)	-	-	9,246
	519,750	525,930	611,084

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

Wellington-Dufferin-Guelph Public Health

Schedule of Revenue and Expenditures - Schedule 2

Cost Shared Mandatory and Related Programs, and 100% MOHLTC Funded Related Programs year ended December 31, 2014

	Total mandatory and related programs (cost shared & 100% MOHLTC)																	
	Cost shared mandatory Actual	Cost shared one time Actual	Cost shared VBD Actual	Cost-shared CINOT expansion Actual	Cost shared small drinking water systems Actual	100% Municipal Actual	100% Provincial One Time Actual	100% Needle exchange Actual	100% Enhanced food safety Actual	100% Healthy smiles Ontario Actual	100% Infection control Actual	100% Smoke Free Ontario Actual	100% Enhanced safe water Actual	100% Chief nursing officer Actual	100% Infection control nurse Actual	100% Public health nurses Initiative Actual	2014 Total mandatory and related programs Actual	2013 Total mandatory and related programs Actual
Revenue																		
Shared funding: provincial																		
Ministry of Health and Long-term Care	12,249,726	-	149,911	63,025	40,599	-	-	20,750	40,273	686,302	333,349	402,800	21,559	121,414	90,066	180,448	14,400,222	14,062,178
MOHLTC - One-time grants	-	2,487,700	-	-	-	-	315,186	-	-	-	-	-	-	-	-	-	2,802,886	1,408,788
Sub-total provincial funding	12,249,726	2,487,700	149,911	63,025	40,599	-	315,186	20,750	40,273	686,302	333,349	402,800	21,559	121,414	90,066	180,448	17,203,108	15,470,976
Shared funding: municipal																		
City of Guelph	1,874,208	316,491	23,391	19,553	6,378	1,293,247	-	7,680	-	-	-	-	-	-	-	-	3,540,948	3,437,791
County of Wellington	1,335,220	225,474	16,664	13,930	4,543	921,334	-	5,471	-	-	-	-	-	-	-	-	2,822,636	2,449,145
County of Dufferin	873,814	147,558	10,998	9,116	2,973	602,952	-	3,581	-	-	-	-	-	-	-	-	1,650,900	1,602,804
Sub-total municipal funding	4,083,242	689,523	50,961	42,599	13,894	2,817,533	-	16,732	-	-	-	-	-	-	-	-	7,714,484	7,489,740
Total cost-shared funding	16,332,968	3,177,223	200,872	105,624	54,493	2,817,533	315,186	37,482	40,273	686,302	333,349	402,800	21,559	121,414	90,066	180,448	24,917,592	22,960,716
General revenue																		
Interest income	87,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,511	113,445
Total revenue	16,420,479	3,177,223	200,872	105,624	54,493	2,817,533	315,186	37,482	40,273	686,302	333,349	402,800	21,559	121,414	90,066	180,448	25,005,103	23,074,161
Expenses																		
Employee costs																		
Salaries and wages	11,391,193	-	44,986	-	44,557	-	138,779	-	28,242	317,534	246,125	305,367	13,373	97,915	72,053	145,522	12,845,646	12,049,337
Benefits	2,990,414	-	13,046	-	9,836	-	18,929	-	8,190	94,891	71,376	77,157	3,878	23,499	18,013	34,926	3,364,255	3,206,392
Total salaries, wages and benefits	14,381,607	-	58,032	-	54,493	-	157,708	-	36,432	412,425	317,501	382,524	17,251	121,414	90,066	180,448	16,209,901	15,255,729
Operating costs																		
Staff and volunteer training and recognition	109,760	-	-	-	-	-	535	-	1,725	265	3,173	17	-	-	-	-	115,475	119,760
Board of Health	27,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,349	27,023
Travel	270,146	-	-	-	-	-	1,914	-	-	9,174	3,569	4,963	-	-	-	-	289,766	287,051
Building occupancy	1,435,629	-	-	-	-	277,287	-	-	-	1,472	-	-	-	-	-	-	1,714,388	1,292,066
Office expenses, printing, and postage	135,071	1	(1)	-	-	-	-	1	-	935	(1)	1	-	-	-	-	136,007	99,804
Professional and purchased services	1,052,994	92,994	121,083	84,033	-	-	6,876	-	-	222,353	62	-	-	-	-	-	1,580,197	1,073,469
Program materials and supplies	515,510	14,138	-	-	-	-	66,532	37,481	2,116	39,256	7,738	14,771	4,308	-	-	-	701,850	763,366
Office equipment	24,269	-	-	-	-	-	-	-	-	238	-	-	-	-	-	-	24,507	47,059
Information and IT equipment	304,567	-	17,309	-	-	-	-	-	-	-	-	-	-	-	-	-	321,876	224,538
Communication costs	177,559	-	-	-	-	-	-	-	-	184	1,307	524	-	-	-	-	179,574	174,792
One-time and capital projects	28,368	160,380	-	-	-	-	5,714	-	-	-	-	-	-	-	-	-	194,462	35,985
Amortization of tangible capital assets	1,047,902	228,447	445	-	-	-	9,524	-	-	-	-	-	-	-	-	-	1,286,318	1,006,137
Loss on disposal of capital assets	58,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,796	-
Total net operating costs	5,187,920	495,960	138,836	84,033	-	277,287	90,897	37,482	3,841	273,877	15,848	20,276	4,308	-	-	-	6,630,585	5,161,050
Total expenditures	19,569,527	495,960	196,868	84,033	54,493	277,287	248,605	37,482	40,273	686,302	333,349	402,800	21,559	121,414	90,066	180,448	22,840,466	20,416,779
Expenditure recoveries (Schedule 1)	(525,930)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(525,930)	(611,084)
Total net expenditures after expenditure recoveries	19,043,597	495,960	196,868	84,033	54,493	277,287	248,605	37,482	40,273	686,302	333,349	402,800	21,559	121,414	90,066	180,448	22,314,536	19,805,695
Excess (deficiency) of revenue over expenditures for the year	(2,623,118)	2,681,263	4,004	21,591	-	2,540,246	66,581	-	-	-	-	-	-	-	-	-	2,690,567	3,268,466

Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 3
year ended December 31, 2014

	Land \$	Buildings \$	Leasehold improvements \$	Equipment \$	Technology and communication \$	Furniture and fixtures \$	Totals 2014 \$	Totals 2013 \$
Cost								
Balance, beginning of year	1,021,785	14,636,014	1,032,464	740,186	3,103,801	347,627	20,881,877	7,567,902
Add: additions during the year	-	9,181,576	-	118,645	615,519	1,765,892	11,681,632	13,313,975
Less: dispositions during the year	-	-	(384,186)	(168,618)	(348,137)	-	(900,941)	-
Balance, end of year	1,021,785	23,817,590	648,278	690,213	3,371,183	2,113,519	31,662,568	20,881,877
Accumulated amortization								
Balance, beginning of year	-	7,013	382,443	300,289	2,520,505	269,459	3,479,709	2,473,572
Add: additions during the year	-	396,960	171,955	96,120	430,479	190,803	1,286,317	1,006,137
Less: dispositions during the year	-	-	(384,186)	(109,821)	(348,137)	-	(842,144)	-
Balance, end of year	-	403,973	170,212	286,588	2,602,847	460,262	3,923,882	3,479,709
Net book value of tangible capital assets	1,021,785	23,413,617	478,066	403,625	768,336	1,653,257	27,738,686	17,402,168

Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 4

year ended December 31, 2014

	Funding Period	Provincial funding \$	Actual spent 2013 \$	Actual spent 2014 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2015	Amount to return
One time funding										
Panorama Phase 3	April 1, 2013 to March 31, 2014	67,202	14,155	53,047	100 %	67,202	- %	\$ -	-	-
Panorama Phase 4	April 1, 2014 to March 31, 2015	156,280	-	64,793	100 %	64,793	- %	-	91,487	-
Healthy Communities	April 1, 2013 to March 31, 2014	59,190	52,044	6,965	100 %	59,009	- %	-	-	181
Healthy Communities	April 1, 2014 to March 31, 2015	79,500	-	8,666	100 %	8,666	- %	-	70,834	-
Integration of Pharmacists into the 2013 UIIP	May 16, 2013 to March 31, 2014	7,341	7,341	-	100 %	7,341	- %	-	-	-
Integration of Pharmacists into the 2014 UIIP	April 1, 2014 to December 31, 2014	5,689	-	5,689	100 %	5,689	- %	-	-	-
Purpose Built Vaccine Refrigerators	January 1, 2014 to March 31, 2015	47,434	-	47,434	100 %	47,434	- %	-	-	-
ISPA Regulatory Amendments Implementation	April 1 to December 31, 2014	40,569	-	40,569	100 %	40,569	- %	-	-	-
Skin Cancer Prevention Act (Tanning Costs)	May 1 to December 31, 2014	1,031	-	1,031	100 %	1,031	- %	-	-	-
Guelph Building Project	January 1, 2013 to March 31, 2014	1,781,059	990,563	1,384,182	75 %	1,781,059	25 %	593,686	-	-
Guelph Building Project	January 1 to December 31, 2014	405,932	-	541,243	75 %	405,932	25 %	135,311	-	-
Contractor Fees	January 1, 2014 to March 31, 2015	262,500	-	319,923	75 %	239,942	25 %	79,981	-	22,558
Orangeville Building Project	January 1, 2013 to March 31, 2014	502,742	176,335	493,988	75 %	502,742	25 %	167,581	-	-
Orangeville Building Project	January 1 to December 31, 2014	116,079	-	154,772	75 %	116,079	25 %	38,693	-	-
Moving to New Buildings	January 1 to December 31, 2014	78,375	-	104,500	75 %	78,375	25 %	26,125	-	-
Hyland Upgrade Fees	January 1 to December 31, 2014	52,500	-	-	75 %	-	25 %	-	-	52,500
Finance IT Upgrades	January 1, 2014 to March 31, 2015	32,250	-	27,557	75 %	20,668	25 %	6,889	11,582	-
Breastfeeding Chairs	January 1 to December 31, 2014	10,500	-	11,998	75 %	8,999	25 %	2,999	-	1,501
Internal Project Manager	January 1, 2013 to March 31, 2014	52,661	39,381	15,453	75 %	41,126	25 %	13,708	-	11,535
Internal Project Manager	January 1 to December 31, 2014	13,650	-	18,200	75 %	13,650	25 %	4,550	-	-
Telephone System Upgrade	January 1, 2013 to March 31, 2014	187,500	20,264	229,736	75 %	187,500	25 %	\$ 62,500	-	-

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 5

Healthy Babies Healthy Children

For the Year Ended December 31, 2014

	Budget 2014 (Note 8.) \$	2014 \$	2013 \$
Revenues			
Government transfers			
Ministry of Children and Youth Services	1,469,352	1,469,352	1,479,992
Expenses			
Salaries and wages	1,103,059	1,108,770	1,110,552
Benefits	275,764	277,193	279,577
Travel	50,000	43,577	44,323
Program materials and supplies	14,669	16,596	18,653
Office expenses, printing, and postage	5,000	4,564	3,656
Language Line	5,000	4,678	4,705
Communication costs	500	508	794
Staff and volunteer training and recognition	11,500	9,765	3,391
Special projects	1,360	1,360	12,000
Audit fees	2,500	2,340	2,340
	1,469,352	1,469,351	1,479,991
Excess of revenue over expenditures	-	1	1
Due to Ontario Ministry of Children and Youth Services, beginning of year	-	885	423
Funding repaid to Ontario Ministry of Children and Youth Services	-	(885)	-
Interest owing on funding payable	-	344	461
Due to Ontario Ministry of Children and Youth Services, end of year	-	345	885

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 6

Healthy Babies Healthy Children - Liaison Grant

For the Year Ended December 31, 2014

	Budget 2014 (Note 8.) \$	2014 \$	2013 \$
Revenues			
Government transfers			
Ministry of Children and Youth Services	100,000	100,000	98,551
Expenses			
Salaries and wages	68,565	68,565	67,397
Benefits	16,456	16,456	16,175
Travel	-	200	1,688
Program materials and supplies	14,979	14,763	1,948
Office expenses, printing, and postage	-	16	11,344
	100,000	100,000	98,552
Excess of revenue over expenditures	-	-	(1)
Due to Ontario Ministry of Children and Youth Services, beginning of year	-	(1)	-
Due to Ontario Ministry of Children and Youth Services, end of year	-	(1)	(1)

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 7

Preschool Speech and Language

For the Year Ended December 31, 2014

	Budget 2014 (Note 8.) \$	2014 \$	2013 \$
Revenues			
Government transfers			
Ministry of Children and Youth Services	645,630	658,374	588,295
PSL Interest Income	-	(58)	52
	645,630	658,316	588,347
Expenses			
Salaries and wages	505,931	493,277	456,663
Benefits	123,899	129,494	120,415
Program materials and supplies	-	(259)	197
Special projects	13,500	13,500	31,898
Audit fees	2,300	2,340	2,340
	645,630	638,352	611,513
Excess of revenue over expenditures (expenditures over revenue)	-	19,964	(23,166)

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 8

County of Wellington Weetalk

For the Year Ended December 31, 2014

	Budget 2014 (Note 8.) \$	2014 \$	2013 \$
Revenues			
Government transfers			
County of Wellington	253,455	253,455	215,234
Expenses			
Salaries and wages	195,650	195,745	166,446
Benefits	46,675	46,961	37,529
Program materials and supplies	11,130	10,749	11,259
	253,455	253,455	215,234
Excess of revenue over expenditures	-	-	-
Due to County of Wellington, beginning of year	-	14,088	14,022
Interest owing on funding payable	-	-	66
Due to County of Wellington, end of year	-	14,088	14,088

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 9

Canadian Prenatal Nutrition Program

For the Year Ended December 31, 2014

	Budget 2014 (Note 8.) \$	2014 \$	2013 \$
Revenues			
Government transfers			
Public Health Agency of Canada	63,410	63,410	63,410
Expenses			
Salaries and benefits	33,506	31,317	32,456
Travel	840	910	1,006
Program materials and supplies	20,664	33,481	17,060
Language Line	5,000	3,896	2,434
Childcare providers	3,400	3,445	3,098
	63,410	73,049	56,054
Excess of (expenditures over revenue) revenue over expenditures	-	(9,639)	7,356

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 10

Other Community Grants

For the Year Ended December 31, 2014

	Budget 2014 (Note 8.) \$	2014 \$	2013 \$
Revenues			
Other community grants	418,511	394,244	283,339
Expenses			
Salaries and wages	284,395	274,173	201,026
Benefits	50,417	45,549	54,370
Travel	4,581	2,313	1,918
Program materials and supplies	12,499	9,338	21,791
Professional and purchased services	63,551	62,671	2,270
Office equipment	2,670	-	95
Communication costs	-	53	287
Staff and volunteer training and recognition	400	149	1,583
	418,513	394,246	283,340
Excess of expenditures over revenue	(2)	(2)	(1)

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

Financial statements of

**Downtown Guelph
Business Association**

December 31, 2014

Downtown Guelph Business Association

December 31, 2014

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Independent Auditor's Report

To the Members of
Downtown Guelph Business Association

We have audited the accompanying financial statements of Downtown Guelph Business Association, which comprise the statement of financial position as at December 31, 2014, and the statements of operations, change in net financial (liabilities) 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

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 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 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 the 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, the financial statements present fairly, in all material respects, the financial position of Downtown Guelph Business Association as at December 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants
Date

DRAFT

Downtown Guelph Business Association

Statement of financial position as at December 31, 2014

	2014	2013
	\$	\$
Financial assets		
Cash	23,880	17,324
Accounts receivable	48,318	52,017
	<u>72,198</u>	<u>69,341</u>
Liabilities		
Accounts payable and accrued liabilities	106,377	44,368
Deferred revenue	40,316	38,983
Unclaimed gift certificates	24,865	19,945
	<u>171,558</u>	<u>103,296</u>
Net financial liabilities	<u>(99,360)</u>	<u>(33,955)</u>
Non-financial assets		
Prepaid expenses	2,089	7,595
Tangible capital assets, net (Schedule A)	16,116	17,678
Accumulated deficit (Note 4)	<u>(81,155)</u>	<u>(8,682)</u>

Approved by the Board

Director

Director

The accompanying notes to the financial statements are an integral part of this financial statement.

Downtown Guelph Business Association

Statement of operations

year ended December 31, 2014

	Budget 2014	Actual 2014	Actual 2013
	\$	\$	\$
Revenues			
City of Guelph			
Tax levies	438,000	446,501	453,306
Revitalization	29,000	28,000	14,199
Other	-	9,400	16,234
Co-op advertising revenue	30,000	46,159	57,285
Grants and sponsorships	-	25,000	34,836
Events income	20,000	7,350	9,780
Interest and other income	-	20,911	5,757
	517,000	583,321	591,397
Expenses			
Wages and benefits	227,000	227,777	229,232
Bookkeeping services	4,000	5,943	4,470
Advertising	93,775	174,302	188,947
Rink contribution	40,000	40,000	40,000
Revitalization	48,500	52,415	49,978
Rent	33,000	31,117	29,806
Special events	22,000	48,432	51,500
Consultant - planner	5,000	25,177	1,832
Member communication	2,000	3,338	3,370
Equipment rental	4,000	1,986	1,730
Telephone and fax	5,500	6,289	6,000
Training and development	7,500	7,993	6,864
Miscellaneous	7,000	6,296	4,526
Office supplies	4,000	2,134	4,678
Legal and professional	4,000	3,460	3,358
Office and administration	4,525	7,152	4,973
Postage	2,500	330	419
Office repairs and maintenance	2,000	2,233	1,922
Bank charges	500	853	553
Insurance	200	197	197
Amortization	8,370	8,370	7,658
	525,370	655,794	642,013
Excess of expenses over revenue	(8,370)	(72,473)	(50,616)
Opening accumulated (deficit) surplus	(8,682)	(8,682)	41,934
Ending accumulated deficit	(17,052)	(81,155)	(8,682)

The accompanying notes to the financial statements are an integral part of this financial statement.

Downtown Guelph Business Association

Statement of change in net financial (liabilities) assets year ended December 31, 2014

	Budget 2014	Actual 2014	Actual 2013
	\$	\$	\$
Excess of expenses over revenue	(8,370)	(72,473)	(50,616)
Change in prepaid expense	-	5,506	42
Acquisition of tangible capital assets	-	(6,808)	(824)
Amortization of tangible capital assets	8,370	8,370	7,658
Change in net financial liabilities		(65,405)	(43,740)
Net financial (liabilities) assets, beginning of year	(33,955)	(33,955)	9,785
Net financial liabilities, end of year	(33,955)	(99,360)	(33,955)

The accompanying notes to the financial statements are an integral part of this financial statement.

Downtown Guelph Business Association

Statement of cash flows

year ended December 31, 2014

	2014	2013
	\$	\$
Operating activities		
Excess of expenses over revenue	(72,473)	(50,616)
Item not affecting cash - amortization	8,370	7,658
Changes in non-cash working capital components		
Accounts receivable	3,699	2,150
Prepaid expenses	5,506	42
Accounts payable and accrued liabilities	62,009	5,359
Deferred revenue	1,333	28,541
Unclaimed gift certificates	4,920	2,250
	13,364	(4,616)
Investing activity		
Purchase of tangible capital assets	(6,808)	(824)
Change in cash	6,556	(5,440)
Cash, beginning of year	17,324	22,764
Cash, end of year	23,880	17,324

The accompanying notes to the financial statements are an integral part of this financial statement.

Downtown Guelph Business Association

Notes to the financial statements

December 31, 2014

1. Description of the business

The Downtown Guelph Business Association (the "Association") was created by the City of Guelph, to promote the downtown businesses to the public in order to allow the downtown area to thrive. The Association acts on behalf of its members, who are the various businesses that are located in the downtown area of Guelph.

2. Accounting policies

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and reflect the following policies:

Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from the date of acquisition.

Tangible capital assets

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

Furniture and fixtures
Computer equipment

5 years
3 years

One half of the annual amortization is applied to assets purchased within the year.

Gift certificates

The Association issues gift certificates throughout the community, which are recorded as a liability until redeemed.

Gifts in kind

Donated goods, services and facilities are not reported in these financial statements.

Revenue recognition

Revenues are reported on the accrual basis of accounting which recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recognized as they are incurred and measurable as a result of a receipt of goods or services and the creation of a legal obligation to pay.

Where funding has been received in advance of expenses for a specific program, the amount has been recorded as deferred revenue and will be recognized as revenue in a future period when related expenses are incurred.

Use of estimates

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reported periods. Significant estimates used within these financial statements include the liability for unclaimed gift certificates and the useful lives of tangible capital assets. Actual results could differ from those estimates and assumptions.

Downtown Guelph Business Association

Notes to the financial statements

December 31, 2014

3. Commitments

The Association is committed to payments for premises and certain office equipment, and other financial commitments over the next two years as follows:

	\$
2015	9,086
2016	1,192
2017	1,192
2018	1,192
2019	1,192
	<u>13,854</u>

4. Accumulated deficit

	2014	2013
	\$	\$
Consists of		
Accumulated deficit from operations	(97,271)	(26,360)
Investment in tangible capital assets	16,116	17,678
	<u>(81,155)</u>	<u>(8,682)</u>

5. Financial instruments

Credit risk

The Association's principal financial assets are cash and cash equivalents and accounts receivable, which are subject to credit risk. The carrying amount of financial assets on the balance sheet represents the Association's maximum credit exposure at the balance sheet date.

The Association's credit risk is primarily attributable to its receivables. The credit risk on receivables is limited as the amounts owing are from other city government entities.

Fair value

The fair value of cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities is approximately equal to their carrying values due to their short-term maturity.

Downtown Guelph Business Association






Schedule of tangible capital assets - Schedule A year ended December 31, 2014

	Computer equipment	Furniture and fixtures	2014	2013
	\$	\$	\$	\$
Cost				
Beginning of year	4,016	31,987	36,003	35,179
Add: additions during the year	326	6,482	6,808	824
End of year	4,342	38,469	42,811	36,003
Accumulated amortization				
Beginning of year	2,745	15,580	18,325	10,667
Add: amortization during the year	1,324	7,046	8,370	7,658
End of year	4,069	22,626	26,695	18,325
Net book value	273	15,843	16,116	17,678

The accompanying notes to the financial statements are an integral part of this financial statement.

2014 Performance Measures Report Card

Legend

	Positive: stay the course		Caution: in the right range but may be moving in the wrong direction		Negative: take corrective action		Positive change		Negative change
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Financial Indicators	2014 finding	Change from 2013 to 2014	2013 finding
Financial Position per Capita			
Operating Surplus Ratio			
Receivables as % of taxes levied			
Net financial assets			
Net financial asset as % of own revenues			
Liquid assets to total reserves			
Debt to Total Reserve ratio			
Debt Outstanding per \$100k of Unweighted Tax Assessment			
Debt interest as a % of own source of revenues			
<u>Tax-based Reserves & Reserve Funds</u>			
Operating reserves as % of own source of revenue			
Capital reserve contributions as % of asset value			
Capital reserve contributions to depreciation			
<u>Non-tax supported Reserve & Reserve Funds</u>			
Operating reserves as % of own source of revenue			
Capital reserve contributions as % of asset value			
Capital reserve contributions to depreciation			

Financial Position per Capita: This term refers to the remaining assets in excess of all liabilities compared to net surplus on a per capita basis. Positive balances indicate the City's margin of comfort it possesses to cover debt obligations and to have funds set aside for future sustainability. The City aims to be above the average per capita ratio as reported by the consulting firm BMA in the prior year.

Operating Surplus Ratio: This ratio provides perspective on how much of the City's own source of revenues were left after normal operations that could be used to fund reserves, repay debt and invest in capital projects. There was a positive trend from 2013 which was unusually low due to significant one time expenditures such as the Hanlon Creek overpass.

Receivables as % of taxes levied: Uncollected property taxes as a percentage of total taxes charged is a strong indication of the strength of the local economy and the ability of the community to pay their annual tax billings. The City continues to be well ahead of the average reported by BMA of 6.2% in 2014 showing the City has great economic health and strong internal controls over tax collection. There was a slight increase in this ratio over 2013, but we need to highlight that a guaranteed interest income revenue source isn't a bad thing.

Net financial assets: This ratio is an indicator of the City's ability to repay liabilities at a point in time and is a useful trending tool. There was a slight increase in this trend for 2014 indicating that the City created financial assets at a faster pace than it entered into liabilities. Movement of this ratio depends on the balance of financial assets compared to liabilities; cash and investment holdings play a significant role in this ratio. The reason for the increase in 2014 relates to a number of unique contractual obligations that were entered into at the end of 2013 that are being repaid over the next few years.

Net financial asset as % of own revenues: Similar to the ratio as described above, this indicator is annualized by comparing the net financial asset position to current revenue and provides an additional level of understanding useful for trending analysis and financial monitoring. In 2014, the negative trend on this ratio warns that the City's operating expenditures are increasing at a faster pace than net assets. The City should continue to consider this when building the 2016 budget to ensure revenues continue to match expenditures and reliance on reserves to fund operating expenditures is diminished.

Liquid assets to total reserves: As reserves are a critical component of the City's long-term sustainability, there is an expectation that the amounts that are set aside in reserves are liquid and available for use when required. This ratio compares the cash and investment balances to the reserve and reserve fund balances and a ratio of less than 1 would suggest asset levels need to be monitored closely. The City continues to meet this target in 2014 and has a balanced approach to managing the cash and investment position, while considering the City's current liabilities as well as its reserve and reserve funds.

Debt to Total Reserve ratio: This indicator provides a measure for financial prudence by comparing total debt to the total reserve balances. Generally, the benchmark suggested for this ratio is 1:1 or in other words, debt should not exceed total reserve and reserve fund balances. At the end of 2014, the City has met this standard and there was a significant strengthening of this ratio year over year due to the delay in debt issuance and simply borrowing internally. It should be noted that planned debt issuances are not included in this calculation even though they may have been approved in the capital budget. The positive result on this ratio is a strong indicator for assessing long-term sustainability and the ability to meet the City's debt obligations.

Debt Outstanding per \$100,000 of Unweighted Tax Assessment: This ratio shows total debt compared to the value of the unweighted tax assessment base and provides a fair basis to compare the City of Guelph debt to other municipalities. The target for this ratio is set at the average municipal rate as reported by BMA in the previous year. During 2014 the City was within the range since there has been no external debt issuance since 2011. It should be noted that this indicator does not reflect the City's ability to pay its debt obligations, but is merely a comparison to other municipalities on its debt load.

Debt interest as a % of own source revenues: This ratio indicates the extent to which the City's own source revenues are committed to debt charges and again is a useful tool when comparing to other municipalities. Debt charges continue to be less than 2% of own source of revenues and fall within a normal level compared to other municipalities.

Operating reserves as % of own source of revenue: This indicator analyzes the health of the operating reserves by focusing specifically on the stabilization and contingency reserves compared to own revenues. The benchmark changed in 2011 to be 5%-10% rather than the 8% – 10% based on a review of what other municipalities and the Government Finance Officers Association (GFOA) suggests. Additionally, the City believes that 5% is more affordable and provides sufficient funds for an emergency situation. The City splits the presentation of these ratios to show the tax-based vs. non-tax supported ratios as this provides better information for planning purposes.

Tax Supported: During 2014, there was a slight decline year over year on the tax-supported ratio although the balance is still approximately half of what is targeted. Given that it is still considerably under the target position and would not be sufficient to manage the impact of a significant emergency situation, staff has highlighted this as a ratio that needs attention and corrective action.

Non-tax supported: The non-tax supported contingency funds have met targeted levels in 2014.

Capital reserve fund contributions as % of asset value and % of depreciation: These two ratios provide insight on the level of reserve funding for future capital purposes compared to the total value of depreciable assets and to the current rate of depreciation. As a rule, the City should be at a minimum funding the capital reserves at the same amount as the annual depreciation expense and as a benchmark capital reserve contributions should approximately 2 to 3% of total asset value. These target rates will prevent sudden tax rate spikes by spreading the cost of infrastructure replacement over many years and provides prudent contingency capital funds for significant unexpected infrastructure expenses.

Tax Supported: During 2014, the tax-supported capital contributions as a percentage of total assets and depreciation increased slightly year over year. The increase in development charge contributions compared to depreciation was the main reason for this improvement as capital contributions to reserves went down.

Non-tax supported: For both ratios, the City continues to be on target and in a healthy range for annual contributions for capital infrastructure.



The City of Guelph

Year-end communication

For the year ending December 31, 2014

Presented to the Audit Committee

June 2, 2015

Instilling
confidence

Audit communications

This report summarizes the main findings arising from our audit.

Reporting requirement	Comments						
Status and outstanding matters	<p>We expect to be in a position to render our audit opinion dated June 22, 2015 on the Financial Statements of the City of Guelph following approval of the Financial Statements by Council and the completion of the following outstanding procedures:</p> <ul style="list-style-type: none">• Receipt of signed management representation letter;• Receipt of legal update to audit report date;• Minor documentation items; and• Completion of the Engagement Quality Control review.						
Audit Scope	<p>As communicated in our audit plan, the Independent Auditors report covers the Consolidated financial statements for the City of Guelph which includes:</p> <p>Consolidated entities – Guelph Public Library Board, Guelph Police Services Board, Downtown Guelph Business Association, The Elliott Community</p> <p>Proportionate consolidation – Wellington-Dufferin-Guelph Public Health 45.9%</p> <p>Investments – Guelph Municipal Holdings, Guelph Junction Railway</p>						
Changes to the audit plan	<p>The audit was conducted in accordance with the audit plan communicated to the Audit Committee with no significant amendments to the audit scope and approach.</p> <p>The following materiality levels were used for the year ended December 31, 2014:</p> <table><tr><th>Materiality</th><th>Performance materiality</th><th>Misstatement Threshold</th></tr><tr><td>\$7,450,000</td><td>\$5,600,000</td><td>\$320,000</td></tr></table>	Materiality	Performance materiality	Misstatement Threshold	\$7,450,000	\$5,600,000	\$320,000
Materiality	Performance materiality	Misstatement Threshold					
\$7,450,000	\$5,600,000	\$320,000					

Audit communications(continued)

Reporting requirement	Comments
Fraud and illegal acts	Based on the procedures we performed as required by Canadian auditing Standards (CAS) 240, <i>The auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements</i> , we are not aware of any illegal acts or fraudulent events with respect to the City of Guelph during the year.
Uncorrected and corrected misstatements	In accordance with Canadian GAAS, we request that all misstatements be corrected. There were no corrected or uncorrected misstatements aggregated by us during the audit.
Uncorrected disclosure misstatements	In accordance with Canadian GAAS, we request that all disclosure misstatements be corrected. There were no disclosure misstatements aggregated by us during the current engagement and pertaining to the latest period presented to report, as those disclosure misstatements detected in our audit have been corrected by management.
Significant difficulties encountered in performing the audit	We did not encounter any significant difficulties while performing the audit. There were no significant delays in receiving information from management required for the audit nor was there an unnecessarily brief timetable in which to complete the audit.
Disagreements with management	In the course of our audit, we did not encounter any disagreements with management about matters that individually or in the aggregate could be significant to the consolidated financial statements.

Audit communications(continued)

Reporting requirement	Comments
Internal control deficiencies	We did not identify any deficiencies in internal control that existed as of December 31, 2014 that we concluded to be significant. Minor internal control issues identified have been reviewed with management.
Audit risks	<p>Our audit plan identified the following areas of risk and audit focus for our 2014 audit:</p> <ul style="list-style-type: none"> • Accounts payable and accrued liabilities • Actuarially determined liabilities • Contingencies • Council and senior management expenses • Estimates • Payroll • Reserves and Reserve Funds • Revenue/deferred revenue • Taxation revenue • Tangible capital assets • Management override of controls <p>There were no misstatements identified greater than our reporting threshold in these areas. The results of our audit work performed to address each of these audit risks were satisfactory.</p>
Significant accounting practices, judgments and estimates	<p>The significant accounting practices, judgments and estimates are consistent with those identified in the audit plan.</p> <p>The accounting polices applied are appropriate and consistent with the previous year.</p>

Audit communications(continued)

Reporting requirement	Comments
Related party transactions	We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments by management concerning measurement or disclosure.
Use of the work of experts	As planned, Deloitte and external experts assisted in the audit to the extent we considered necessary: Deloitte IT specialists - Participated in evaluating internal controls and in using our computerized audit applications. External actuarial experts - Calculated the employee future benefits liability.
Consultation with other accountants	Management has informed us that the City of Guelph has not consulted with other accountants about auditing or accounting matters.
Legal and regulatory compliance	Management is responsible for ensuring that the City of Guelph's operations are conducted in accordance with the laws and regulations applicable to the City of Guelph in the jurisdictions in which it operates. The responsibility for preventing and detecting non-compliance rests with management. The auditor is not and cannot be held responsible for preventing non-compliance with laws and regulations. Our limited procedures did not identify any areas of material non-compliance with laws and regulations by the City of Guelph.

Audit communications(continued)

Reporting requirement	Comments
Independence	<p>We have developed appropriate safeguards and procedures to eliminate threats to our independence or to reduce them to an acceptable level.</p> <p>Our independence is confirmed to the Audit Committee for the year ended December 31, 2014 in our Independence Letter in Appendix 2 to our report.</p>
Post-balance sheet events	<p>Management is responsible for assessing subsequent events up to the date of the release of the financial statements.</p> <p>At the date of finalizing this report, we are not aware of any significant post balance sheet events.</p>
Reporting responsibilities	<p>As a part of our audit plan, we committed to communicate certain matters to the Audit Committee on a regular basis or as specified events occur.</p> <p>A summary of our communications is provided in Appendix 1 to our report.</p>
Conclusion	<p>In accordance with Canadian GAAS, our audit is designed to enable us to express an opinion on the fairness of the presentation of the City of Guelph's annual financial statements prepared in accordance with Canadian public sector accounting standards (PSAS).</p> <p>No restrictions have been placed on the scope of our audit. In performing the audit, we were given full and complete access to the accounting records, supporting documentation and other information requested.</p> <p>We intend to issue an unmodified audit report on the Financial Statements of the City of Guelph for the year ended December 31, 2014 once the outstanding items referred to above are completed satisfactorily and the Financial Statements are approved by Council.</p>



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The information contained herein is not intended to substitute for competent professional advice.

STAFF REPORT



TO Audit Committee

SERVICE AREA Corporate Services

DATE June 2, 2015

**SUBJECT Appointment of Audit Committee Members to the
Evaluation Committee for the Selection of the External
Auditors**

REPORT NUMBER CS-2015-54

EXECUTIVE SUMMARY

PURPOSE OF REPORT

The purpose of this report is to appoint two members of the Audit Committee and two members of staff to the Evaluation Committee to evaluate the proposals for the selection of the external auditors.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from this report.

ACTION REQUIRED

That report CS-2015-54 Appointment of Audit Committee Members to the Evaluation Committee for the Selection of the External Auditors be received;

And further that _____ and _____ be appointed to the Evaluation Committee;

And further that Tara Baker and Jade Surgeoner be appointed to the Evaluation Committee.

RECOMMENDATION

1. That report CS-2015-54 Appointment of Audit Committee Members to the Evaluation Committee for the Selection of the External Auditors be received;
 2. AND FURTHER THAT _____ and _____ be appointed to the Evaluation Committee.
 3. AND FURTHER THAT Tara Baker and Jade Surgeoner be appointed to the Evaluation Committee.
-

STAFF REPORT

BACKGROUND

In 2009, City Council approved the Audit Committee's Mandate and Charter. Included in the duties and responsibilities of the Committee is participation in the selection of an external auditing firm by: reviewing the request for proposal and the bids received, interviewing potential audit firms, and recommending the external auditor for final approval to the Audit Committee.

In April 2014, Audit Committee approved a policy which outlined that the Evaluation Committee responsible for the duties listed above would consist of two members of Audit Committee and two members of City staff; all of whom would be appointed by the Audit Committee.

REPORT

Staff recommends Tara Baker, Manager of Financial Reporting and Accounting, and Jade Surgeoner, Senior Corporate Analyst of Financial Reporting and Accounting become the City representatives on the Evaluation Committee. Both Tara and Jade have worked in the public accounting industry as audit managers and they have managed our internal audit process over the past few years. These two individuals will be the main point of contact with the audit team throughout the duration of the annual audit, and will lead the request for proposal process that was outlined during the April Audit Committee meeting.

Staff request that two members of the Audit Committee also be appointed to the Evaluation Committee as outlined in the policy approved April 2014.

CORPORATE STRATEGIC PLAN.

Innovation in Local Government

2.3 – Ensure accountability, transparency and engagement.

DEPARTMENTAL CONSULTATION

None identified

FINANCIAL IMPLICATIONS

None identified

COMMUNICATIONS

No communications plans are required

ATTACHMENTS

N/A

STAFF REPORT

**Report Author**

Jade Surgeoner
Manager, Financial Reporting
& Accounting

Recommended By

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Approved By

Mark Amorosi
Deputy CAO, Corporate Services
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**CONSENT REPORT OF THE
CORPORATE SERVICES COMMITTEE**

June 22, 2015

His Worship the Mayor and
Councillors of the City of Guelph.

Your Corporate Services Committee beg leave to present their FOURTH
CONSENT REPORT as recommended at its meeting of June 1, 2015.

*If Council wishes to address a specific report in isolation please
identify the item. The item will be extracted and dealt with
immediately. The balance of the Consent Report of the Corporate
Services Committee will be approved in one resolution.*

**C-2015.23 2014 Final Year-End Report on Operating Variance Surplus
Allocation and Deficit Funding**

1. That the report CS-2015-49 dated June 1, 2015 entitled "2014 Final Year-End Report on Operating Variance Surplus Allocation and Deficit Funding" be received.
2. That the Tax Supported deficit of \$1,085,154 be funded from reserve 198 – Operating Contingency reserve for the total portion of 2014 ice storm costs of \$682,000 and the difference be funded from reserve 180 – Tax Rate Stabilization reserve as follows:

Operating Contingency Reserve (198)	\$682,000
Tax Rate Stabilization Reserve (180)	\$403,154
Total allocation	\$1,085,154

3. That the Water deficit of \$307,993 be funded from reserve 181 – Water Stabilization reserve.
4. That the Wastewater surplus be allocated to Wastewater reserves as follows:

Wastewater Stabilization Reserve (182)	\$279,214
Wastewater Capital Reserve (153)	\$933,243
Total allocation	\$1,212,457

5. That the Court Services surplus of \$21,879 be allocated to reserve 120 – POA Relocation Reserve.

All of which is respectfully submitted.

Councillor June Hofland, Chair
Corporate Services Committee

***Please bring the material that was distributed with the Agenda for the
June 1, 2015 Corporate Services Committee meeting.***

STAFF REPORT



TO Corporate Services Committee

SERVICE AREA Corporate Services, Finance

DATE June 1, 2015

**SUBJECT 2014 Final Year-End Report on Operating Variance
Surplus Allocation and Deficit Funding**

REPORT NUMBER CS-2015-49

EXECUTIVE SUMMARY

PURPOSE OF REPORT

The purpose of this report is to:

- a) Confirm the December 31, 2014 year-end position for Tax Supported and Non-Tax Supported funded programs for the 2014 fiscal year following the completion of the year-end external audit.
- b) To recommend the allocation of the realized 2014 year-end surpluses and funding of deficits.

KEY FINDINGS

- a) Overall, the City of Guelph realized a net unfavourable variance of approximately \$1.085 million in the Tax Supported programs and a net favourable variance of \$926k on the Non-Tax Supported budgets. Details are included in **Appendix 1**.
- b) It is being recommended that:
 - The Tax Supported deficit be funded from the tax rate stabilization reserve and operating contingency reserve.
 - The Court Services and Wastewater Services surplus be allocated to their respective reserves through a top up of their stabilization reserves and capital reserve funds.
 - The Water Services deficit be funded from the Water stabilization reserve.
- c) In summary, revenue was favourable in the Tax Supported and unfavourable in Non-Tax Supported areas. Revenues are discussed in more detail in **Appendix 2**.

FINANCIAL IMPLICATIONS

Any realized surplus or deficits will be transferred to or from the City's reserves and reserve funds. Reserve and reserve fund balances are considered in determining the City's credit rating. A significant change in reserve or reserve fund balances may have an effect on this rating.

STAFF REPORT

ACTION REQUIRED

1. That Corporate Services Committee receive report CS-2015-49 for information.
2. That Corporate Services Committee approve the staff recommended 2014 surplus allocations for the Court Services and Wastewater Services and funding of the 2014 deficit for the Tax Supported Budget and Water Services.

RECOMMENDATION

(a) That the report CS-2015-49 dated June 1, 2015 entitled "2014 Final Year-End Report on Operating Variance Surplus Allocation and Deficit Funding" be received; and,

(b) That the Tax Supported deficit of \$1,085,154 be funded from reserve 198 - Operating Contingency reserve for the total portion of 2014 ice storm costs of \$682,000 and the difference be funded from reserve 180 - Tax Rate Stabilization reserve as follows:

Operating Contingency Reserve (198)	\$682,000
Tax Rate Stabilization Reserve (180)	\$403,154
Total allocation	\$1,085,154

(c) That the Water deficit of \$307,993 be funded from reserve 181 - Water Stabilization reserve

(d) That the Wastewater surplus be allocated to Wastewater reserves as follows:

Wastewater Stabilization reserve (182)	\$279,214
Wastewater Capital reserve (153)	\$933,243
Total allocation	\$1,212,457

(e) That the Court Services surplus of \$21,879 be allocated to reserve 120 - POA Relocation Reserve.

BACKGROUND

A preliminary 2014 year-end variance report was presented at the April 7, 2015 Corporate Services Committee meeting which provided a detailed breakdown of the realized year-end variances. Since that report, the year-end deficit for tax supported departments changed slightly from \$1,095,027 unfavourable to \$1,085,154 unfavourable. This is due to on-going year-end accruals and balance sheet reconciliations. The non-tax supported numbers have not changed from what was reported in April. Full details of the tax supported and non-tax supported service area results are provided in **Appendix 1**.

STAFF REPORT

The June committee report represents the final year-end report that is provided to Council for 2014. It reflects the City's final year-end position inclusive of any adjustments that were required during the external audit. One of the key elements of this report is staff's recommendation of the allocation of any year-end operating surpluses or funding of any deficits. In accordance with City Council's approved Year-End Operating Surplus Allocation Policy, a primary consideration for the allocation of any year-end surplus is to transfer funds to operating reserves to smooth future volatility in operating costs and tax increases. This is provided as a general guideline and may be superseded in order to address more immediate financial needs as identified by the City Treasurer. Also required under this policy is for Local Boards to request any year-end operating surplus experienced by those Boards be allocated back to their operations via a letter. This letter should be addressed to the City Treasurer and will be evaluated against all other competing priorities. For 2014, no letters were received from the City's Local Boards.

In addition, any year-end operating surplus for Non-Tax Supported departments will only be allocated within those operations and their respective reserves and reserve funds.

REPORT

A. 2014 FINAL YEAR-END OPERATING POSITION

The chart that follows below provides a high level summary of the year-end position for the City's tax supported and non-tax supported programs:

Summary of Year-End Operating Position for 2014

	Total Annual Budget for Year 2014 (\$)	Variance at Dec 31, 2014 (\$)	Variance for Dec 31, 2014 (%)
Tax Supported			
City Departments	103,373,863	5,333,995	5.2%
General Revenues and Expenses	(175,552,574)	(1,399,035)	0.8%
Sub-Total City Departments and Financing	(72,178,711)	3,934,960	5.5%
Local Boards	43,492,820	(563,556)	(1.3%)
Grants, Outside Boards and Agencies	28,685,891	(2,286,251)	(8.0%)
Total Local and Outside Boards	72,178,711	(2,849,806)	(3.9%)
Total Tax Supported	-	1,085,154	0.6%
Non Tax Supported Budgets			
Water	\$ -	307,993	1.3%
Wastewater	\$ -	(1,212,457)	(4.3%)
OBC	\$ -	-	0.0%
Court Services	\$ -	(21,879)	1.0%
Total Non Tax Supported	\$ -	(926,343)	(1.6%)

(Brackets indicate a favourable variance)

STAFF REPORT

Tax Supported Budget

Tax supported areas show a net unfavourable variance of \$1,085,154. Of this, City Departments and Financing have an unfavourable variance of \$3,934,960. Local Boards which include Police and Library, and Shared Services have returned a favourable variance of \$563,556 and \$2,286,251 respectively. Full details of the City's operating variances are contained in Corporate Services Committee report CS-2015-22 - 2014 Preliminary Year-end Operating Variance Report dated April 7, 2015.

Outside Boards and Shared Services Surplus

The City is governed by legislative and regulatory requirements governing the amount of control Council has over the Local Boards and Shared Services, however they are funded from the City's operating budget and their variance is included in the Tax Supported Budget. For this report, additional information was made available specifically related to Shared Services provided by the County of Wellington. Details of their favourable variance are as follows:

- Lower than anticipated discretionary benefits payments and income assistance of \$2.0m;
- Lower subsidy payments to non-profit and co-operative housing providers and savings from the Community Homelessness Prevention Initiative of \$1.4m;
- Higher than anticipated Child Care Assistance costs of \$1.1m.

Non-Tax Supported Budgets

The non-tax supported budgets have a combined net favourable variance of \$926,343. This is unchanged from the April report, and key drivers of the results are highlighted in Corporate Services Committee report CS-2015-22 - 2014 Preliminary Year-end Operating Variance Report dated April 7, 2015.

B. ALLOCATION OF 2014 YEAR-END OPERATING SURPLUS

For 2014, the City has returned an operating surplus in the Courts and Wastewater budgets. In accordance with the Council approved Year-End Surplus Allocation Policy, the following recommendations are being made:

- 2014 Court Services Year-End Operating Surplus: \$21,879 **(A)**
- 2014 Wastewater Services Operating Surplus: \$1,212,457 **(B)**

(A) Court Services Budget Surplus Allocation - \$21,879

The Court Services operating surplus for 2014 is \$21,879. It is recommended that the surplus be allocated to the 120 – POA Relocation Reserve. The balance of the reserve will be \$985,252 after the recommended allocation.

(B) Wastewater Budget Surplus Allocation - \$1,212,457

The 2014 year-end surplus for wastewater services is \$1,212,457.

STAFF REPORT

It is recommended that the wastewater surplus be allocated as follows:

Wastewater Stabilization reserve (182)	\$279,214
Wastewater Capital reserve (153)	\$933,243
Total allocation	\$1,212,457

Best practices recommend that a balance of 10% of annual operating expenses be maintained in the stabilization reserves for Wastewater. The recommended contributions to the wastewater stabilization reserves will maintain the target based on 2014 expenditures.

It is recommended that the remaining surplus be transferred to the Wastewater capital reserve fund and be utilized to finance upcoming capital projects.

The balance of the Wastewater stabilization and Capital reserves will be \$2,828,309 and \$33,093,762 respectively after the recommended allocation.

C. FUNDING OF 2014 YEAR-END OPERATING DEFICIT

For 2014, the City returned an operating deficit in the Tax Supported and Water Services budgets. To fund the deficit, the following recommendations are being made:

- 2014 Tax Supported Year-End Operating Deficit: \$1,085,154 **(A)**
- 2014 Water Services Operating Deficit: \$307,993 **(B)**

(A) Tax Supported Budget Deficit Funding - \$1,085,154

The year-end deficit for the Tax Supported budget is \$1,085,154. It is recommended that the deficit be funded as follows.

Operating Contingency Reserve (198)	\$682,000
Tax Rate Stabilization Reserve (180)	\$403,154
Total allocation	\$1,085,154

In 2014, the City received \$321,080 from the Province of Ontario for ice storm funding and the funds were added to reserve 198 – Operating Contingency Reserve. The balance of the reserve will be \$541,080 after the recommended transfer. It is recommended that the remaining deficit be funded from reserve 180 – Tax Rate Stabilization Reserve. The balance of the reserve will be \$1,590,972 after the recommended transfer.

(B) Water Services Budget Deficit Funding - \$307,993

The 2014 year-end deficit for Water Services is \$307,993. It is recommended that this shortfall be funded from the reserve 181- Water Stabilization reserve. The balance of the reserve will be \$2,002,507 after the recommended transfer.

STAFF REPORT



The reserves recommended to fund the Tax Supported and Water Services deficit are maintained for these purposes.

D. 2014 REVENUE ANALYSIS

Council has requested increased disclosure regarding external revenue collection for the City with comments on significant deviations from budget. This is provided to Council twice a year with the June and December Operating Variance Reports. The details for the revenue variance as of December 31, 2014 are in **Appendix 2**.

CORPORATE STRATEGIC PLAN

Innovation in Local Government

2.3 - Ensure accountability, transparency and engagement

DEPARTMENTAL CONSULTATION

Departments are responsible for managing their programs according to municipal standards and within their approved budget. The responsibility of monitoring the operating budget is shared by Finance and the Departments managing their programs. Department managers were provided financial information based on expenditures to December 31, 2014 and provided comments based on available information in consultation with Finance.

COMMUNICATIONS

Operating variance reports are produced on schedule for Council to compare actual results against budget. Finance and Executive Team have committed to producing five operating variance reports for the year. This is the final operating variance report for 2014.

ATTACHMENTS

Appendix 1: Operating Budget Variance based on December 31, 2014 – Department Summary

Appendix 2: Operating Revenue Variance based on December 31, 2014

Prepared By:

Ron Maeresera

Senior Corporate Analyst, Financial Planning

Recommended By

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Approved By

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Deputy CAO, Corporate Services

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Appendix 1
Operating Budget Variance based on December 31, 2014
City of Guelph: Departmental Summary

	Total Annual Budget for Year 2014 (\$)	Actual Expenditures Dec 31, 2014 (\$)	Actual Variance at Dec 31, 2014 (\$)	Actual Variance for Dec 31, 2014 (%)	Comments
TAX SUPPORTED					
City Departments					
CAO - ADMINISTRATION AND COUNCIL	\$ 2,166,634	2,145,122	\$ (21,512)	(1.0%)	- CAO- \$25k <u>unfavourable</u> due to lower recoveries for Internal Audit. - Mayor & Council - \$46k <u>favourable</u> due to lower consulting, promotional, travel and training expenses.
INFRASTRUCTURE, DEVELOPMENT AND ENTERPRISE	\$ 16,530,824	17,780,714	\$ 1,249,890	7.6%	- Engineering - \$17k <u>favourable</u> due to more administration fees collected from utilities \$104k, increased staff recoveries from asphalt work \$102k partially offset by lower subdivision recoveries \$189k. - Building - \$72k <u>unfavourable</u> due to lower payroll recoveries for work provided to other departments. - Planning - \$101k <u>favourable</u> due to lower consulting costs \$62k and compensation savings \$35k. - IDE Administration - \$29k <u>favourable</u> due to lower than planned office and promotion expenses. - Solid Waste - \$1.3m <u>unfavourable</u> due to lower commodity price for fibre and plastic recyclables \$1.14m than forecasted, lower tonnage than anticipated from the Rizzo contract, lower household hazardous waste provincial subsidy \$200k, higher fleet repairs and maintenance costs \$380k higher waste haulage tonnage than planned \$494k partially offset by higher than planned sale of carbon credits \$511k, acid disposal \$163k and lower consulting fees \$253k. - Enterprise - \$16k <u>unfavourable</u> due to unbudgeted consulting expenses for Downtown Renewal.
PUBLIC SERVICES	\$ 72,260,834	76,376,733	\$ 4,115,899	5.7%	- Public Service Administration - \$26K <u>favourable</u> due to lower than planned compensation costs. - Community Engagement - \$46k <u>favourable</u> due to Youth Shelter surplus \$72k partially offset by room rental revenue shortfall at Evergreen \$26k. - Culture and Tourism - \$25k <u>unfavourable</u> mainly due to River Run technical services and revenue shortfall \$157k, Cultural Development \$17k partially offset by Sleeman Centre \$136k and Tourism \$15k due to success of Guelph Storm Hockey Club. - Corporate Building Maintenance - \$39k <u>unfavourable</u> due to facility maintenance at Delhi Operations and increased repairs and maintenance at City Hall. - Parks - \$25k <u>unfavourable</u> due to higher equipment rental chargebacks than planned. - Business Services - \$29k <u>favourable</u> due to late hiring of casual staff and some cancelled projects partially offset by bank charges overage and unbudgeted insurance costs. - Recreation Programs and Facilities - \$34k <u>unfavourable</u> due to compensation overspent proportionate to program demand partially offset by higher than planned user fee revenue. - Transit - \$2.8m <u>unfavourable</u> due to lower revenues from low ridership, budget shortfall for late night service and lower student enrollment \$1.3m; additional security during lockout \$214k; additional unplanned vacation payment for ATU \$472k; higher than planned fuel, repairs and maintenance cost \$677k; higher than planned compensation \$168k due to over time \$480k, extraboard shortfall \$560k, offset by operator salary savings \$677 during lockout, prepaid benefits and retro payment savings \$195k. - Public Works - \$1.6m <u>unfavourable</u> due to Road Winter control \$615k because of increased response during the winter period; \$200k lower recovery from Civic Precinct partially offset by lower training expenses \$20k; higher equipment maintenance and repairs \$338k; salt inventory adjustment \$300k; and Forestry \$67k unfavourable due to ice storm clean up. - By-Law, Compliance and Security - \$87k <u>favourable</u> due to increase in fine revenue and licence fee partially offset by a decrease in Dog tag revenue - Emergency Services - \$271k <u>favourable</u> due to the City's share \$157K of operating expenses \$262k for unfunded 2800 part-time hours and backfill for Supervisor \$360k, crossborder billing write off of \$84k, Ebola training \$132k offset by higher Ministry of Health funding of \$386k and Fire \$510 due to salary savings and over budgeted benefit markup and other allowance.
CORPORATE SERVICES	\$ 12,415,571	12,405,289	\$ (10,282)	(0.1%)	- Information Technology - \$34k <u>unfavourable</u> due to increase in over time for backfill and urgent unanticipated issues \$60k; vacation payout \$23k; unfunded open government expenses \$24k; urgent repair for Police and Fire radios \$13k offset by savings from software services \$56k and recovery from Hydro VOIP \$30k. - Finance - \$59k <u>favourable</u> due to higher than planned user fees \$59k; compensation savings \$25k due to re-organization within the department partially offset by lower interest on overdue accounts \$16k.
TOTAL CITY DEPARTMENTS (excl Financing)	\$ 103,373,863	108,707,858	\$ 5,333,995	5.2%	

	Total Annual Budget for Year 2014 (\$)	Actual Expenditures Dec 31, 2014 (\$)	Actual Variance at Dec 31, 2014 (\$)	Actual Variance for Dec 31, 2014 (%)	Comments
GENERAL EXPENSES AND CAPITAL FINANCING	\$ (175,552,574)	(176,951,609)	\$ (1,399,035)	0.8%	-Capital Financing - \$522k favourable due to savings realized from internal debt issuance and change in project timelines. -General Revenues - \$707k favourable revenue from higher than planned taxation . -General Expenditures - \$169k favourable due to lower than budgeted charity and vacancy rebates \$215k offset by higher than anticipated tax write-offs \$149k, and favourable variance related to administrative and promotion expenses \$97k.
TOTAL CITY DEPARTMENTS (incl Financing)	\$ (72,178,711)	(68,243,751)	3,934,960	5.5%	
Local and Outside Boards					
LOCAL BOARDS	\$ 43,492,820	42,929,264	\$ (563,556)	(1.3%)	-Police - \$563k favourable due to savings from lower staff complement for most of the year (4 police and 1.9 civilian vacant position) -Library - Insignificant variance.
GRANTS, OUTSIDE BOARDS & AGENCIES	\$ 28,685,891	26,399,640	\$ (2,286,251)	(8.0%)	Favourable due to reduced amount owing on the City's share of the capital facilities for Public Health \$222k; savings from Social Housing and Ontario Works \$2.0m partially offset by \$46k unfavourable variance for Guelph Municipal Holdings Inc due to lower recoveries.
Subtotal Grants, Local and Outside Boards & Agencies	\$ 72,178,711	69,328,905	\$ (2,849,806)	(3.9%)	
TOTAL TAX SUPPORTED (incl Outside Boards, Grants and Financing)	\$ -	1,085,154	\$ 1,085,154	0.6%	
Non Tax Supported					
WATER REVENUE	\$ (24,594,580)	(24,607,587)	\$ (13,007)	0.1%	Favourable due to higher basic revenue than forecasted partially offset by lower consumption revenue.
WATER OPERATIONS	\$ 24,594,580	24,915,579	\$ 320,999	1.3%	Unfavourable due to increase in operating and maintenance costs during the winter months and locate demand services \$517k, and computer equipment \$19k partially offset by lower meter accessories costs \$220k.
SUB-TOTAL WATER WORKS	\$ -	307,993	\$ 307,993	1.3%	
WASTEWATER REVENUE	\$ (28,269,390)	(28,038,479)	\$ 230,911	(0.8%)	Unfavourable due to lower consumption revenue than forecasted.
WASTEWATER OPERATIONS	\$ 28,269,390	26,826,022	\$ (1,443,368)	(5.1%)	Favourable due to less chemical usage because of reduced lystek production \$536K; less parts, operating supplies and small tools due to lower process maintenance \$574k; lower utility usage \$175; and consulting \$165k
SUB-TOTAL WASTEWATER	\$ -	(1,212,457)	\$ (1,212,457)	(4.3%)	
ONTARIO BUILDING CODE REVENUE	\$ (2,900,000)	(2,808,583)	\$ 91,417	(3.2%)	Unfavourable revenue due to lower building permit revenue.
ONTARIO BUILDING CODE COSTS	\$ 2,900,000	2,808,583	\$ (91,417)	(3.2%)	Favourable due to lower labour charge reallocations.
SUB-TOTAL OBC	\$ -	-	\$ -	0.0%	
COURT SERVICES REVENUE	\$ (2,131,710)	(2,067,495)	\$ 64,215	(3.0%)	Unfavourable revenue due to lower fine revenue.
COURT SERVICES EXPENSES	\$ 2,131,710	2,045,616	\$ (86,094)	(4.0%)	Favourable due to lower compensation costs; extended short term sick leave and a position that changed from full-time to part-time.
SUB-TOTAL COURTS	\$ -	(21,879)	\$ (21,879)	1.0%	
TOTAL Non Tax Supported	\$ -	(926,343)	\$ (926,343)	(1.6%)	
(Brackets indicate a favourable variance)					

Appendix 2
Operating Revenue Variance based on December 31, 2014

DEPARTMENT	VARIANCE	COMMENT	
TAX SUPPORTED			
CAO- ADMINISTRATION	\$ -		-No variance
INFRASTRUCTURE DEVELOPMENT AND ENTERPRISE	-\$ 963,032	Favourable	-Higher than anticipated revenues in Solid Waste due to the unbudgeted sale of recyclable goods from the Rizzo contract \$2.16m, and sale of carbon credits \$511k. Partially offset by lower revenues from the sale of recyclables \$1.14m due to lower commodity prices and lower Provincial recoveries for household hazardous waste. -Lower than planned external recoveries for Engineering subdivision services and asphalt work \$309k.
PUBLIC SERVICES	-\$ 73,130	Favourabe	-Higher than anticipated revenues from Culture and Tourism \$601k largely due to the Sleeman Centre revenues exceeding expectations due to the success of the Guelph Storm hockey club. - Higher than anticipated revenues from Recreation programming \$153k. - Higher than planned contributions from the Federal government for the Local Immigration Partnership \$131k. - Higher licencing fees and fine revenue in By-Law \$27k. - Higher than planned licencing and permit fees in Business Services \$37k. - Higher than anticipated Parks revenue for facilities and sport fields \$65k. - Higher than budgeted Land Ambulance Provincial grant \$369K; and - Lower revenue than planned for Transit \$1.3m due to lower student enrollment and ridership than anticipated.
CORPORATE SERVICES	-\$ 58,221	Favourable	-Higher than budgeted revenue from new owner set up fees and tax arrears in Taxation & Revenue \$81k; and -Lower external recoveries in Financial Services \$47k and lower Committee of Adjustment revenues in the Clerk's department \$26k.
TOTAL TAX SUPPORTED	-\$ 1,094,383		
NON-TAX SUPPORTED			
WATER	-\$ 13,007	Favourable	Higher basic revenue and service agreements partially offset by lower consumption revenue.
WASTEWATER	\$ 230,911	Unfavourable	Higher basic revenue and service agreements offset by lower overstrength and consumption revenue.
ONTARIO BUILDING CODE	\$ 91,417	Unfavourable	Lower building permit revenue due to lower construction activity.
COURT SERVICES	\$ 64,215	Unfavourable	Lower fine revenue due to lower charge volume than anticipated.
TOTAL NON TAX SUPPORTED	\$ 373,537		
*** (Brackets indicate a favourable variance)			

**CONSENT REPORT OF THE
INFRASTRUCTURE, DEVELOPMENT & ENTERPRISE COMMITTEE**

June 22, 2015

His Worship the Mayor and
Councillors of the City of Guelph.

Your Infrastructure, Development & Enterprise Committee beg leave to present their FIFTH CONSENT REPORT as recommended at its meeting of June 2, 2015.

If Council wishes to address a specific report in isolation please identify the item. The item will be extracted and dealt with immediately. The balance of the Consent Report of the Infrastructure, Development & Enterprise Committee will be approved in one resolution.

IDE-2015.15 Clair-Maltby Secondary Plan: Project Initiation

1. That Report 15-50 regarding the project initiation of the Clair-Maltby Secondary Plan, dated June 2, 2015, be received.
2. That Council approve the initiation of the Clair-Maltby Secondary Plan generally in accordance with the approach and the timing outlined in Report 15-50, dated June 2, 2015.

**IDE-2015.16 Downtown Zoning By-law Update: Downtown
Secondary Plan Implementation and Proposed Project
Charter**

1. That Report 15-47 from Planning, Urban Design and Building Services regarding the Downtown Zoning By-law Update: Downtown Secondary Plan Implementation and Proposed Project Charter dated June 2, 2015 be received.
2. That the Downtown Zoning By-law Update: Downtown Secondary Plan Implementation Project Charter included as Attachment 1 to Report 15-47 be approved.

Infrastructure, Development & Enterprise Committee Fifth Consent Report

**IDE-2015.17 Speedvale Avenue East from Manhattan Court to
Woolwich Street – Road Design**

1. That the report from Infrastructure, Development and Enterprise entitled "Speedvale Avenue East from Manhattan Court to Woolwich Street – Road Design", dated June 2, 2015, be received.
2. That staff be directed to commence an Environmental Assessment for a pedestrian bridge across the Speed River from the west end of Emma Street to the east end of Earl Street.

**IDE-2015.20 Outstanding Motions of the Infrastructure,
Development and Enterprise Committee**

1. That the report dated June 2, 2015 regarding outstanding motions of the Infrastructure, Development and Enterprise Committee, be received.
2. That the following motion, previously passed by the Planning, Building, Engineering and Environment Committee of Council, be eliminated from staff work plans and from the outstanding motion list:

April 26, 2010

THAT the matter of reducing and minimizing the proliferation of all election signs on private and public properties be deferred until 2011 and considered during the 2011 priority planning session.

All of which is respectfully submitted.

Councillor Bell, Chair
Infrastructure, Development &
Enterprise Committee

***PLEASE BRING THE MATERIAL THAT WAS DISTRIBUTED WITH THE
AGENDA FOR THE JUNE 2, 2015 INFRASTRUCTURE, DEVELOPMENT &
ENTERPRISE COMMITTEE MEETING.***

STAFF REPORT



TO Infrastructure, Development and Enterprise Committee

SERVICE AREA Infrastructure, Development and Enterprise

DATE June 2, 2015

**SUBJECT Clair-Maltby Secondary Plan:
Project Initiation**

REPORT NUMBER 15-50

EXECUTIVE SUMMARY

PURPOSE OF REPORT

The purpose of this report is to outline the proposed process for the Project Initiation Phase of the Clair-Maltby Secondary Plan. The Project Initiation Phase focuses on developing a detailed Terms of Reference for the overall Secondary Plan project in order to issue a Request for Proposal and retain a consultant team for the Secondary Plan. This report will describe the proposed approach to the overall project, introducing the Master Environmental Servicing Plan (MESP) process.

KEY FINDINGS

The Clair-Maltby Secondary Plan is being initiated in order to comprehensively plan the last unplanned greenfield area of the City. This area has primarily been identified as requiring a secondary plan to: establish an appropriate range and mix of land use designations that contribute towards achieving the City's overall vision of planning a complete and healthy community; and to, undertake the necessary related studies to support future urban growth, including a comprehensive servicing strategy for the area.

A Master Environmental Servicing Plan (MESP) and Community Plan is the process being recommended in order to appropriately address in an efficient manner the complexity and number of factors that need to be considered as the City moves forward with the development of a Secondary Plan for the Clair-Maltby area. The MESP proceeds in accordance with the Master Plan requirements of the Municipal Engineers Association Class Environmental Assessment (EA) process (Section A.2.7 of the Class EA document). The MESP and Community Plan provide an integrated approach to advance the development of the Clair-Maltby area. This approach integrates land use, environment, transportation and servicing studies/plans to guide the Secondary Plan.

STAFF REPORT

Community engagement will be important throughout the MESP and Community Plan process. Initially, staff will engage community stakeholders to assist in developing a detailed project Terms of Reference through facilitated sessions with different groups including landowners in the Clair-Maltby area. It is critical to engage key stakeholders in the development of the detailed Terms of Reference to ensure that, as much as possible, there is stakeholder support regarding the scope of the secondary plan from the outset of the process. Once finalized, the Terms of Reference will include the parameters for a fulsome community engagement process to be developed and executed by the consultants through the MESP and Community Plan work plan. It is anticipated that a Community Working Group will be established and that Council appointed Advisory Committees will be consulted throughout the process.

The Terms of Reference developed through this initial phase of the process will be the guiding document for the issuance of a Request for Proposal in order to retain a consulting group to prepare the MESP and Community Plan.

FINANCIAL IMPLICATIONS

Funding has been provided through the City's approved Capital Budget.

The Terms of Reference process will include the development of a detailed project budget for the Clair-Maltby MESP and Community Plan process.

ACTION REQUIRED

Approve the initiation of the Clair-Maltby Secondary Plan as outlined in this report.

RECOMMENDATION

1. That Report 15-50 regarding the project initiation of the Clair-Maltby Secondary Plan, dated June 2, 2015, be received.
2. That Council approve the initiation of the Clair-Maltby Secondary Plan generally in accordance with the approach and the timing outlined in Report 15-50, dated June 2, 2015.

BACKGROUND

The Clair-Maltby study area is generally located in the south of Guelph, south of Clair Road and north of Maltby Road and was part of a large annexation that brought lands into the City in 1993. The study area was generally identified through Official Plan Amendment 48 which identifies it as a 'Secondary Planning Area', however, the final boundary of the study area will be determined through Phase 1 of the Secondary Plan process. Attachment 1 illustrates the 'Secondary Planning Area' identified through OPA 48.

STAFF REPORT

Official Plan

Reserve Lands Designation – Background History

Official Plan Amendment 2 (OPA 2), which is also known as the South Guelph Secondary Plan, established land use designations for the 1993 annexed lands south of Clair Road. OPA 2 was adopted by Guelph City Council in 1996 and approved by the Province on July 24, 1998. The decision was subsequently appealed to the Ontario Municipal Board (OMB) and a final OMB decision was issued on May 7, 2001. Through the approval of OPA 2 the Ministry of Municipal Affairs and Housing raised concerns with respect to the amount of land being designated for urban use. Further, the Ministry of Environment expressed concern over the City's ability to provide services (sewage treatment capacity) to all of the lands being designated. Therefore, the Reserve Lands designation within the South Guelph Secondary Plan was established to recognize lands intended for future urban expansion as they were not required to accommodate growth within in the planning horizon of the Official Plan. The intent of the Reserve Lands designation was to ensure that detailed community planning will occur prior to any future development and that adequate services are provided to accommodate the proposed land uses prior to development.

Current Official Plan

A significant portion of the land within the Clair-Maltby study area is designated as 'Reserve Lands' under the current Official Plan. This designation identifies areas of the City that may be required for future urban expansion beyond the year 2021, and, where there may be servicing, access or other development related limitations for urban growth. The final objective of this designation is to outline the City's requirement to bring 'Reserve Lands' into urban use.

Other existing designations within the Clair-Maltby Study Area include: Corporate Business Park, Industrial, General Residential, Open Space, Significant Natural Area, and Natural Area.

The current in force Official Plan land use designations are included in Attachment 2.

Official Plan Amendment 48 (under appeal)

Official Plan Amendment 48 (OPA 48) (under appeal), a comprehensive update to the City's Official Plan, maintains the policies in the current Official Plan for the 'Reserve Land' designation with minor revisions/updates. The land area designated as 'Reserve Lands' was not amended through OPA 48. OPA 48 continues to identify these lands as part of the longer term urban land supply and generally sets out the following policies for development of the Reserve Lands within the Clair-Maltby study area:

- Development shall require the preparation of comprehensive environmental studies
- The redesignation of the lands shall be considered through a Secondary Plan which addresses the following issues:

- whether City population and household forecasts justify the need for incorporating such land as part of the City's unconstrained short to medium term land supply; and,
- whether additional residential and non-residential lands are required and the basis for the requirement;
- The provision of adequate services and a Secondary Plan are required to guide land use and phasing of development;
- The Secondary Plan for the Clair-Maltby area will consider the planning of this area as a sustainable community within the greenfield area that provides an appropriate range and mix of housing, commercial and employment opportunities while ensuring integration with the rest of the City.

Other designations within the Secondary Planning Area identified by OPA 48 include: Corporate Business Park, Industrial, Low Density Greenfield Residential, Open Space, Significant Natural Area, and Natural Area.

OPA 48 also reviewed and updated policies for Secondary Plans. The policies state that Secondary Plans should generally address the following:

- Patterns of land use, land use designations and density;
- Connectivity and integration with existing developed or planned development areas of the City;
- Urban design;
- Natural heritage features and systems;
- Cultural heritage and archaeological resources;
- Transportation including pedestrian and bicycle connections;
- Servicing strategy;
- Phasing of development;
- Water resources and stormwater management plans;
- Provision of trails and parks;
- Implementation of specific policies of this Plan; and
- Any other matters as deemed appropriate.

The proposed OPA 48 (under appeal) land use designations within the Clair-Maltby study area are included in Attachment 3 including the delineation of the preliminary Secondary Plan study area boundary.

Why Initiate a Secondary Plan?

The Clair-Maltby Secondary Plan is being initiated in order to comprehensively plan the last unplanned greenfield area of the City. This area has primarily been identified as requiring a secondary plan to:

- Plan for an appropriate range and mix of land use that contributes toward achieving the City's overall vision of planning a complete and healthy community;
- Establish land use designations that contribute towards the goal of compact urban form to meet the density target for the greenfield area; and to,

STAFF REPORT



- Undertake the necessary related studies to support future urban growth, including a comprehensive servicing strategy for the area.

Through the Local Growth Management Strategy it was determined that the lands south of Clair Road would be needed to meet projected population and employment growth in the latter stages of the planning period (i.e. 2020 and beyond). This takes into consideration the availability of units in draft approved and registered plans of subdivision and lands that are suitably zoned for residential use in other areas of the City that are anticipated to be developed in the short to medium term. The lands designated as Reserve Lands are considered to be part of the long term urban land supply. The completion of a secondary plan will provide further information about the potential of the Reserve Lands to support population and employment growth and will consider timing for future development of these lands. Development of lands designated as Reserve Lands will not occur until servicing becomes available. Servicing will be extended into these areas in a logical and economical manner.

REPORT

The Study Area

Through OPA 48 a study area for the Clair-Maltby Secondary Plan was generally established, however, it is intended that the final boundary of the study area will be determined through Phase 1 of the Secondary Plan process. The area is more than 520 hectares in size and is shown on the map included as Attachment 1. This area is generally bounded by Clair Road to the north, Victoria Road to the east, Maltby Road to the south and eastern limits of the Southgate Business Park to the west.

Currently the area is largely rural in nature and dominated by existing agricultural uses. Through this area, Gordon Street can generally be characterized as having rural residential lots and a number of remaining agricultural properties. The property known as Marcolongo Farm is also located on Gordon Street and a portion of it has been recognized as a cultural heritage landscape, although has not yet been designated under the Ontario Heritage Act. This farmstead is an example of an early Wellington County farm and was one of Puslinch Township's first farms. There are also some commercial uses, a retirement home and the Springfield Golf and Country Club located on Gordon Street.

The Rolling Hills Subdivision, which consists of over 50 properties zoned 'Estate Residential' in the Township of Puslinch Zoning By-law, is located in the north-east corner of the Secondary Planning area and there are additional large residential properties fronting onto Maltby Road and Victoria Road South within the Secondary Planning Area.

The natural heritage system is a prominent attribute of the area and includes:

- catchment areas for three sub watersheds; Hanlon Creek, Mill Creek and Torrance Creek

- a landscape dominated by rolling and hummocky topography, as the area is situated on the Paris-Galt Moraine.
- the Halls Pond Provincially Significant Wetland Complex and the Mill Creek Provincially Significant Wetland Complex
- important habitats for locally, provincially and federally significant species, including species and their habitats protected under the Endangered Species Act, 2007.
- significant woodland features that contribute to a number of ecological processes, as well as the City's overall canopy cover.
- ecological linkages that span subwatershed boundaries, providing important connections for wildlife. These linkages provide connections both within the City as well as to the broader natural heritage system in the County of Wellington.

This area of the City has also been confirmed as a Significant Ground Water Recharge area through the Tier 3 Water Budget and Local Area Risk Assessment Report.

Proposed Approach – Master Environmental Servicing Plan and Community Plan

Due to the complexity and number of factors that need to be considered as the City moves forward with the development of a Secondary Plan for the Clair-Maltby area, staff are recommending that a Master Environmental Servicing Plan (MESP) and Community Plan be undertaken. The MESP proceeds in accordance with the Master Plan requirements of the Municipal Engineers Association Class Environmental Assessment (EA) process (Section A.2.7 of the Class EA document). The approach explicitly recognizes that there are real benefits in terms of better planning when a comprehensive approach is followed for studies where it is expected that a series of projects will be distributed geographically through the study area and will be prioritized and implemented at different stages of development.

An MESP and Community Plan is the preferred approach because it allows the city to:

- Co-ordinate the requirements of both the *Environmental Assessment* and the *Planning Act*;
- Better examine and understand groups of projects and the combined impact of alternatives, leading to the development of other options and better solutions;
- Provide an overall infrastructure system or a number of integrated systems through the development of long range multi-disciplinary plans;
- Integrate the environmental, servicing, transportation, land use and community planning studies with the Environmental Assessment process which provides a benefit to the City in the long term by reducing time and costs associated with specific infrastructure projects.

STAFF REPORT

This approach also provides benefits to development proponents by facilitating a coordinated approach to future development approvals and related infrastructure requirements.

The overall purpose of the Clair-Maltby MESP and Community Plan is to establish the land use framework, plan the infrastructure and guide the future development of the lands included within the Clair- Maltby area.

The general process steps for the proposed MESP and Community plan includes:

- Project Initiation Phase – Development of the detailed Terms of Reference for the overall project and specific technical sub-components
- Phase 1 - Background Data Collection and development of a Technical Work Plan
- Phase 2 – Completion of Technical Memos and Studies
- Phase 3 – Completion of the MESP and Community Plan
- Prepare the final Secondary Plan and Official Plan Amendment

A preliminary process outline in diagram form for the Clair-Maltby MESP and Community Plan has been included as Attachment 4.

As part of the Community Plan component of the project work, the consultant will be required to engage the community and stakeholders in the development of a vision for the secondary plan. This vision will provide the basis for determinations such as the appropriate range and mix of land use designations, including commercial and employment land needs, appropriate heights and densities, and urban design considerations. The vision will need to conform to provincial policies and plans (i.e., PPS and Places to Grow) and generally conform to and implement Official Plan policy. As the Clair-Maltby area is a designated greenfield area, the greenfield area policies of the Official Plan (2.4.10 of the OP) will provide guidance to the planning for the area. These policies state that development must be compact and support walkable communities, cycling and transit and achieve an overall minimum density target of 50 persons and jobs per hectare. These policies also promote, where appropriate through secondary planning, “the development of identifiable, pedestrian oriented neighbourhood scale ‘urban villages’ through the use of medium and high-density, street-related built form that contains a mix of commercial, residential and employment uses, as well as supporting live-work opportunities”. The appropriate scale, density, intensity and form of an urban village will be unique to its context and vision for each secondary planning area and will be determined through consultation with the community and stakeholders as part of the secondary plan process.

Project Initiation: Developing a Terms of Reference

As a first step staff are proposing to proceed with the development of a detailed Terms of Reference (TOR) for the MESP and Community Plan for approval by Council, in consultation with landowners, stakeholders and the community.

STAFF REPORT

The TOR is the guiding document for the issuance of a Request for Proposal in order to retain a consulting group to prepare the MESP and Community Plan. City staff will manage the project with a technical steering committee.

The TOR for the MESP and Community Plan process will address (at a minimum) Provincial Policies and Plans, the policies of the Official Plan and OPA 48, including the general policies, the requirements for Secondary Plans and the specific policies for the Clair-Maltby area. Staff envision that the Terms of Reference will determine the studies that will need to be completed as part of the MESP and Community Plan including the scope for various studies/elements, these are anticipated to include:

- Land Use/Community Plan
- Comprehensive Environmental Impact Study
- Storm water management plan
- Municipal Service Requirements
- Transportation System
- Non-Municipal Utilities
- Cultural Heritage Assessment
- Community Energy Initiative Implementation
- Fiscal Impact Assessment

The TOR will set out the project components along with a work plan and estimated timing for each project phase and the overall Secondary Plan process.

Community Engagement

In developing the TOR, staff will engage community stakeholders through facilitated sessions with different groups including landowners in the Clair-Maltby area. It is intended that following these facilitated discussions a draft TOR would be prepared by staff and presented back to them for their review and feedback prior to the TOR being finalized.

Council Appointed Advisory Committees such as EAC, RSAC and Heritage Guelph will also be included in the review of the draft Terms of Reference for the MESP and Community Plan.

The TOR will include the parameters for a community engagement process to be developed and executed by the consultant through the MESP and Community Plan work plan. It is critical to engage key stakeholders in the development of the detailed TOR to ensure that, as much as possible, there is stakeholder support regarding the scope of the secondary plan from the outset of the process.

Further, the MESP and Community Plan process will include additional community engagement, including the establishment of a Community Working Group.

Timing/Next Steps

The following preliminary schedule is proposed for the Project Initiation Phase of the Clair-Maltby MESP and Community Plan:

STAFF REPORT

June 2015	Project Initiation: Report to IDE Committee
July to September 2015	Initial Facilitated Sessions with landowners and stakeholders
October/November 2015	Draft Terms of Reference presented to landowners and stakeholders for review and feedback
January/February 2016	Present the Final Terms of Reference to Council

CORPORATE STRATEGIC PLAN

Strategic Direction 3.1: Ensure a well-designed, safe, inclusive, appealing and sustainable City.

Strategic Direction 3.2: Be economically viable, resilient, diverse and attractive for business.

FINANCIAL IMPLICATIONS

Funding has been provided through the City's approved Capital Budget. The Terms of Reference process will include the development of a detailed project budget for the Clair-Maltby MESP and Community Plan process which will confirm the overall project budget and the budget for study sub-components.

DEPARTMENTAL CONSULTATION

It is anticipated that staff from a number of service areas will be consulted in order to draft the Terms of Reference for the MESP and Community Plan, including:

- Planning, Urban Design and Building Services (Development Planning)
- Engineering and Capital Infrastructure Services (Infrastructure Planning, Development and Environmental Engineering, Transportation Planning and Source Protection Planning)
- Business Development and Enterprise (Economic Development)
- Finance
- Environmental Services (Water, Wastewater)
- Parks and Recreation (Open Space Planning, Forestry)
- Intergovernmental Relations, Policy and Open Government (Community Engagement)
- Corporate Communications and Customer Service (Communications)

COMMUNICATIONS

A Community Engagement Plan and Communications Plan will be developed in coordination with Community Engagement and Communications staff. Key stakeholders and the general public will be engaged throughout the process.

STAFF REPORT



ATTACHMENTS

Attachment 1	Clair-Maltby Secondary Planning Area
Attachment 2	Official Plan Land Use Designations
Attachment 3	OPA 48 Land Use Designations
Attachment 4	Clair-Maltby Secondary Plan Preliminary Process Outline

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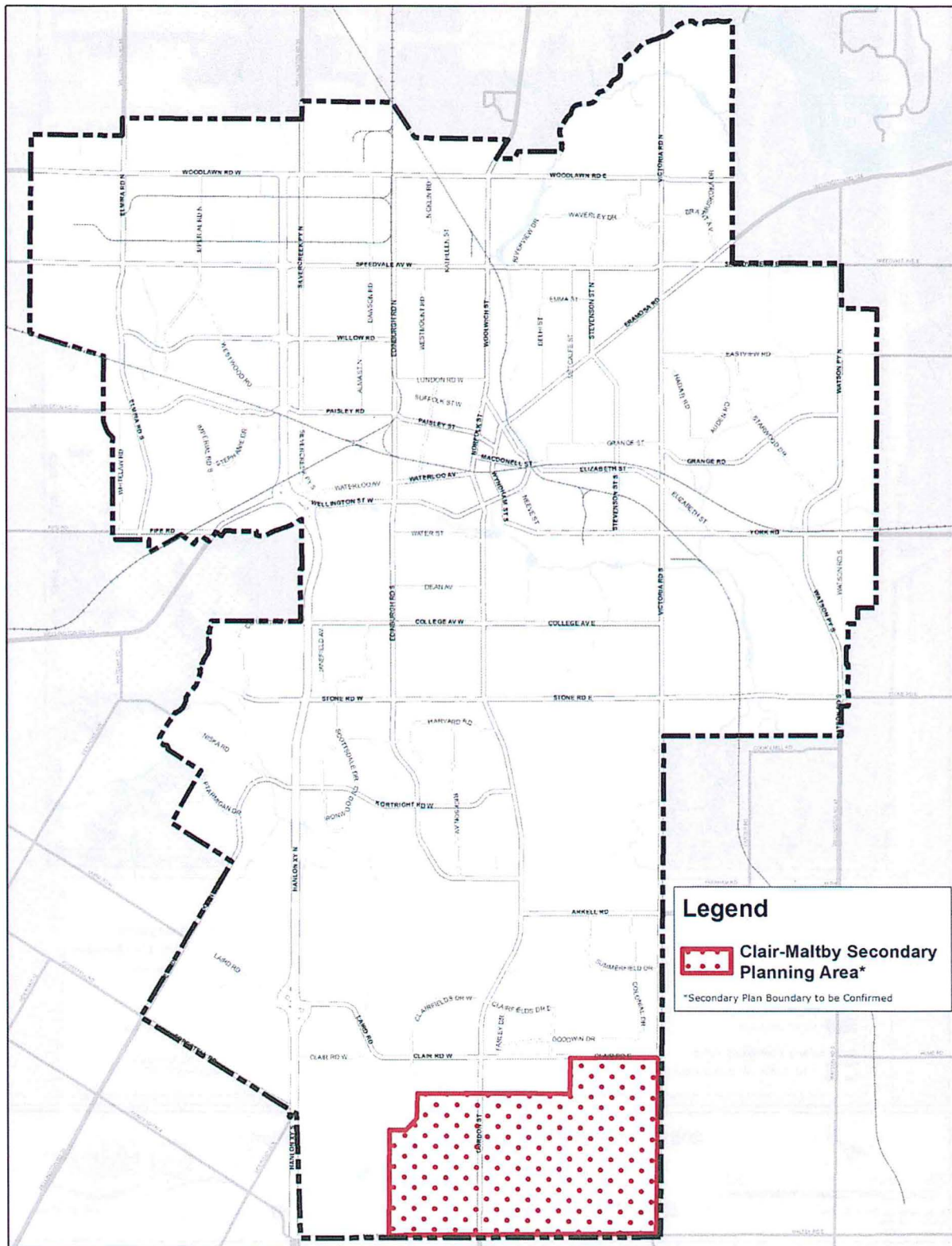
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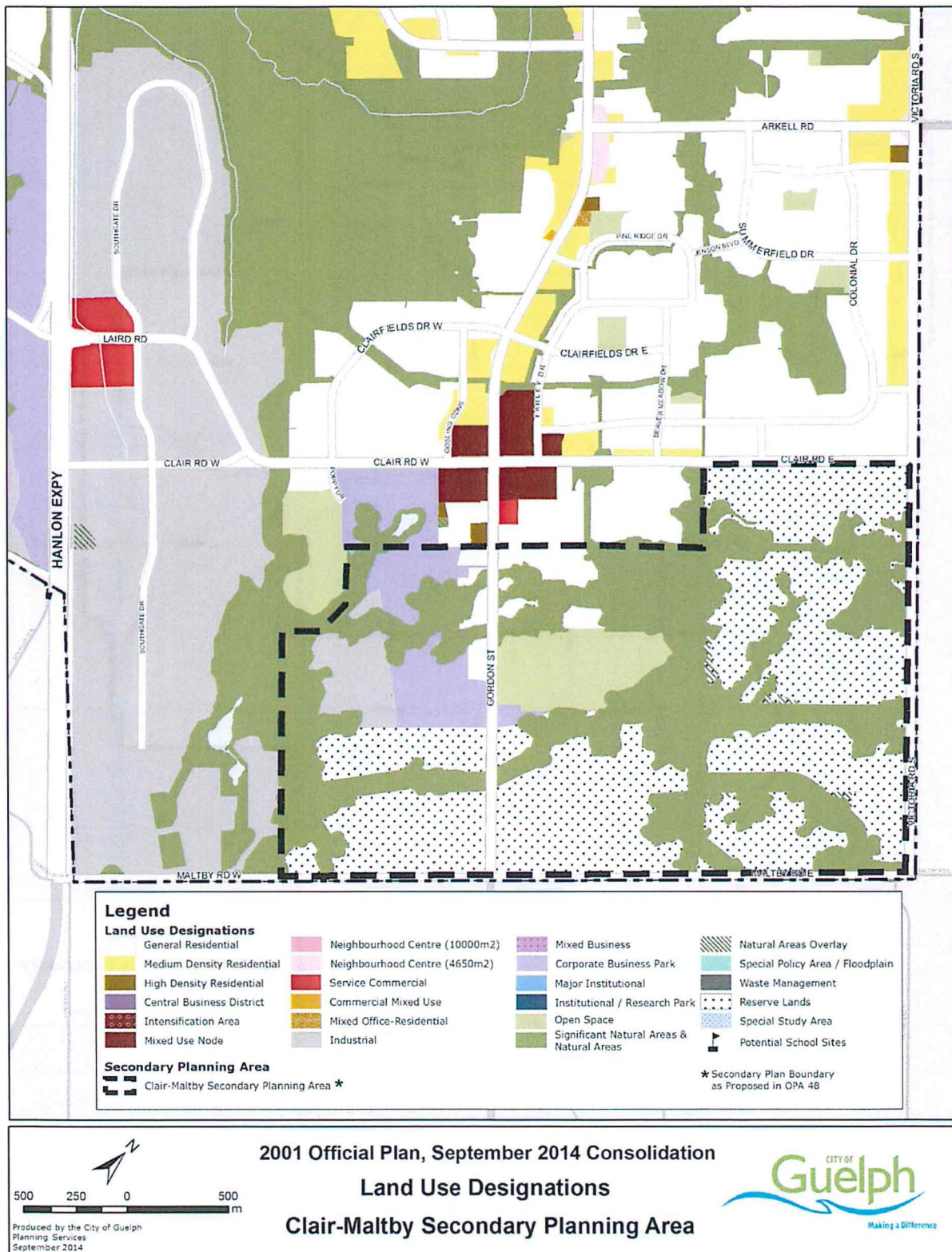
STAFF REPORT

Attachment 1 – Clair-Maltby Secondary Planning Area



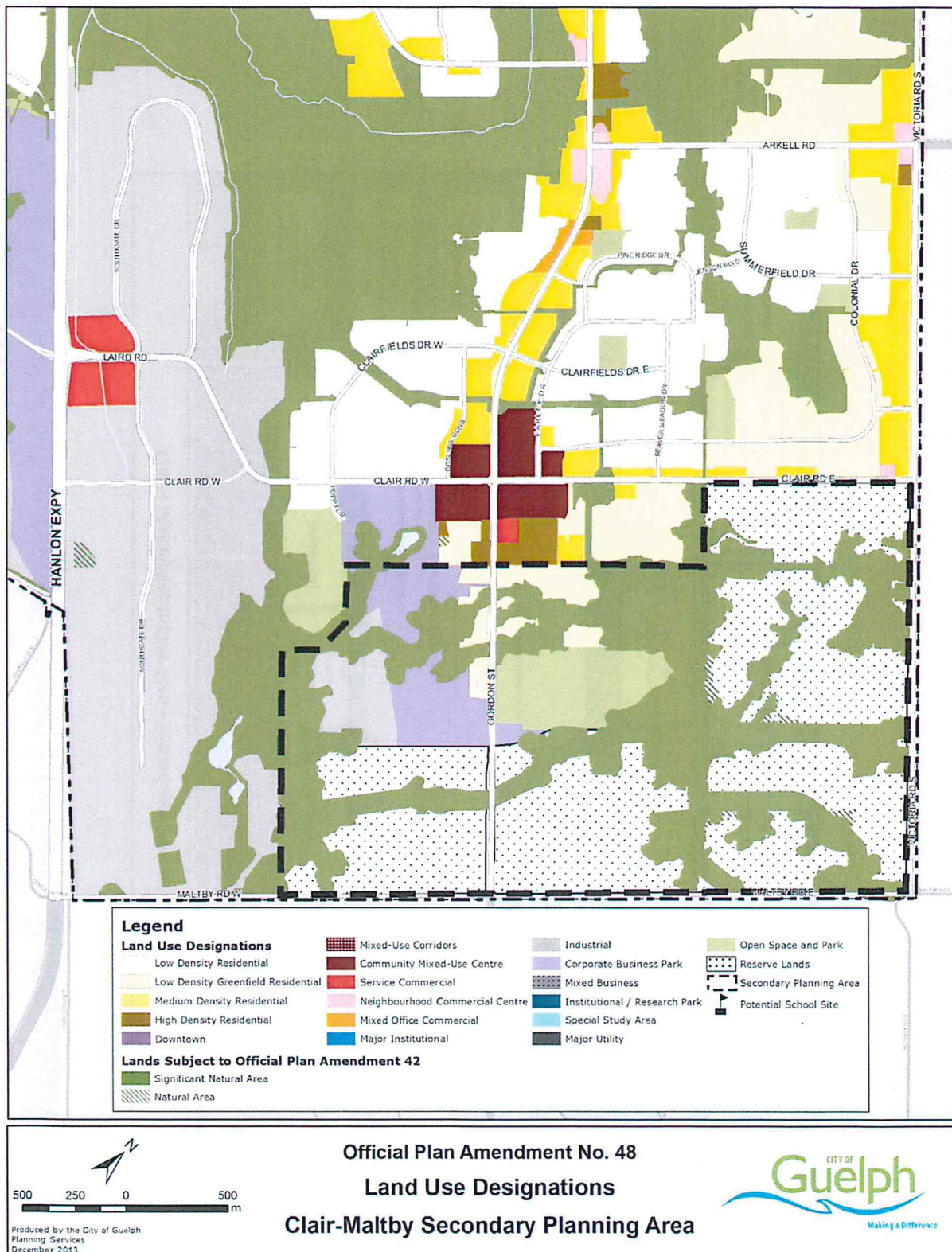
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Attachment 2 – Official Plan Land Use Designations

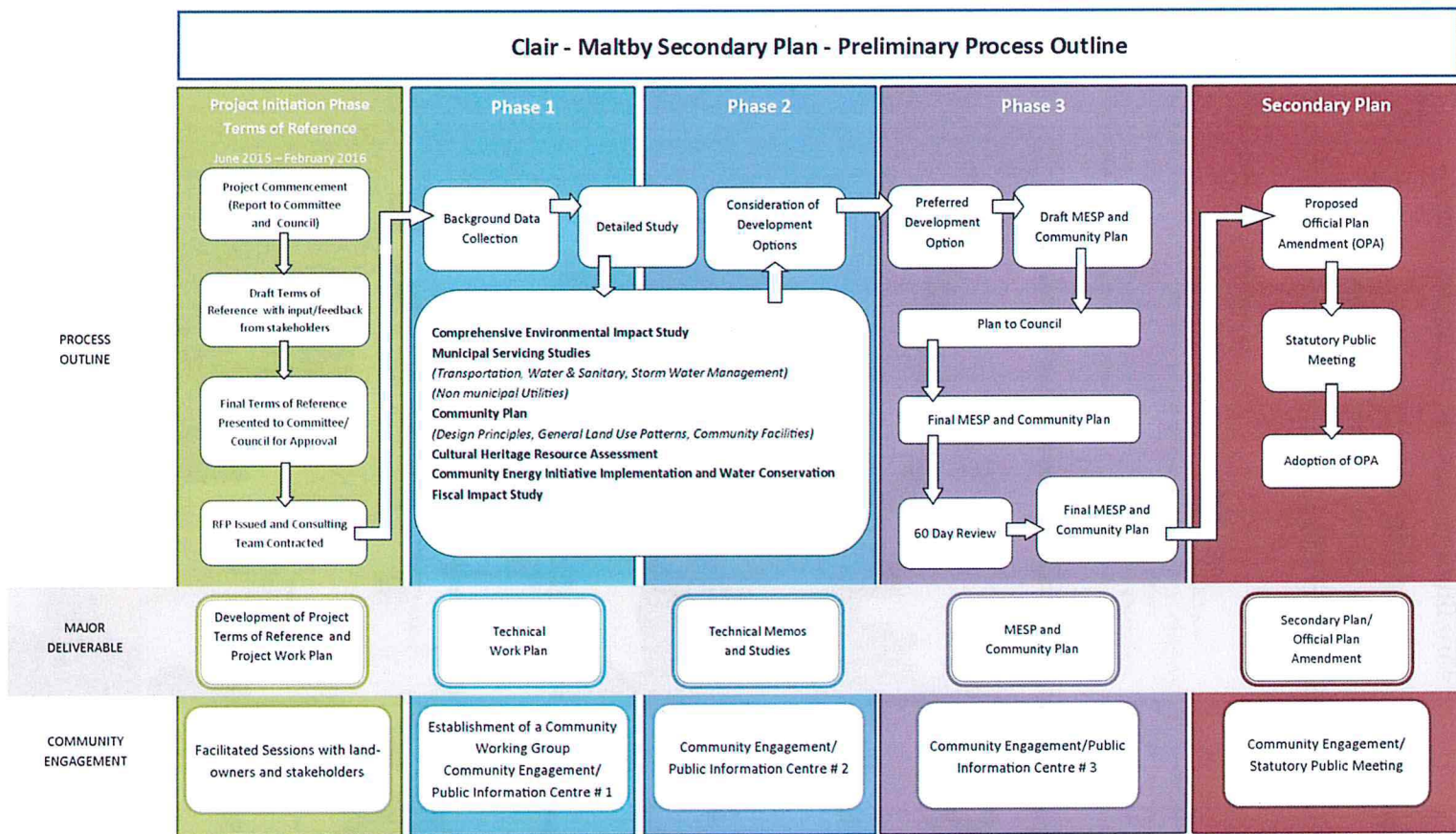


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Attachment 3 – OPA 48 Land Use Designations



Attachment 4 – Clair-Maltby Secondary Plan Preliminary Process Outline



STAFF REPORT



TO Infrastructure, Development and Enterprise Committee

SERVICE AREA Infrastructure, Development and Enterprise

DATE June 2, 2015

SUBJECT Downtown Zoning By-law Update: Downtown Secondary Plan Implementation and Proposed Project Charter

REPORT NUMBER 15-47

EXECUTIVE SUMMARY

PURPOSE OF REPORT

The purpose of this report is to introduce the Downtown Zoning By-law Update: Downtown Secondary Plan (DSP) Implementation project and present the project charter outlining its scope. The report also sets out the timelines for the completion of the Zoning By-law amendment.

KEY FINDINGS

To assist in the implementation of the Downtown Secondary Plan, staff proposes undertaking a project to update the Zoning By-law regulations that apply to Downtown Guelph.

The purpose of the update is to align the Zoning By-law regulations with the Downtown Secondary Plan, as appropriate. The update will help facilitate appropriate development in keeping with the approved vision of the Secondary Plan. This update is targeted in nature focusing specifically on new policy directions established through the DSP (Official Plan Amendment 43). As such, it is scoped to focus on regulations in the Central Business District (e.g. CBD.1, CBD.2, OR, etc.) and areas with Mixed Use DSP designations. The review will not deal with site specific zoning amendment requests or matters that are not related to new policy directions established through the DSP.

A comprehensive Zoning By-law Update for Zoning By-law (1995)-14864 in its entirety will be initiated in the future upon completion of the OMB process for the Official Plan Update—OPA 48. This comprehensive update will address regulations in the By-law that are more city-wide in nature, including those not addressed by this project (e.g. natural heritage features, residential zones, floodway etc.).

FINANCIAL IMPLICATIONS

The Downtown Zoning By-law update review is funded through the approved capital budget with anticipated costs associated with peer review and community engagement.

STAFF REPORT



ACTION REQUIRED

To receive and approve the project charter.

RECOMMENDATION

1. That Report 15-47 from Planning, Urban Design and Building Services regarding the Downtown Zoning By-law Update: Downtown Secondary Plan Implementation and Proposed Project Charter dated June 2, 2015 be received.
2. That the Downtown Zoning By-law Update: Downtown Secondary Plan Implementation Project Charter included as Attachment 1 to Report 15-47 be approved.

BACKGROUND

Through Official Plan Amendment 43 (OPA 43) Council adopted the Downtown Secondary Plan (DSP) in 2012. The DSP presents a comprehensive vision for the revitalization and development of Downtown Guelph up to the year 2031 by replacing the Central Business District policies found within the Official Plan with policies that apply to the Urban Growth Centre. More specifically, the DSP amended the Central Business District policies, introduced new land use designations and defined the boundary of the Urban Growth Centre.

In order to move forward with the implementation of the DSP, an amendment to the current Zoning By-law (1995)-14864 is needed to ensure that regulations for development align with the new downtown Official Plan policies.

As part of the Official Plan, the DSP sets out the municipality's general policies for future land use. In the Downtown lands are generally designated Mixed Use 1, Mixed Use 2, Office-Residential, etc.

The City's comprehensive Zoning by-law implements the Official Plan and provides for its day-to-day administration through regulations. It contains specific requirements that are legally enforceable. Construction or new development that doesn't comply with a zoning by-law is not allowed, and the municipality will refuse to issue a building permit.

REPORT

The purpose of the proposed Downtown Zoning By-law Update is to align the current Zoning By-law (1995)-14864 with the approved DSP. To be clear, this project does not include the development of new policy direction as this was achieved through the DSP; it will establish updated zoning regulations which support implementation of the new policies of the DSP. A comprehensive City-wide zoning by-law update is planned for the future once the City Official Plan Update (OPA 48) is in effect.

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The reasons for the proposed Zoning-By-law amendment are as follows:

- To facilitate achievement of the Downtown Guelph vision by updating the Zoning By-law (1995)-14864, as appropriate, so that it conforms with the Official Plan and implements its key directions;
- To support investment and development downtown through alignment of Zoning By-law regulations with Official Plan policies; and,
- To streamline the development review process through a potential reduction in the need for zoning amendments/minor variances and the need for specialized regulations.

Proposed Project Scope

The project scope is focused on reviewing downtown commercial zoning categories (e.g. CBD.1, CBD.2 and OR zones etc.) to align regulations with the Downtown Secondary Plan Mixed Use 1 (MU1) and Mixed Use 2 (MU2) designations (see Attachment 2). For example, the Secondary Plan has established policies related to land uses, heights, floor space index and other urban design directions within the MU1 and MU2 land use designations. These policies will provide the basis for this Zoning By-law Amendment.

The project will further review and make recommendations for the following Zoning By-law regulations:

- Floor Space Index requirements
- Floor plate sizes to address building massing
- Permitted uses
- Right-of-way requirements
- Required building setbacks and build-to-lines to address how buildings meet the street
- Required building setbacks
- Angular planes to assist in massing for transitions
- Land use permissions to address active frontage requirements
- Regulations related to heritage sensitivities
- Building heights
- Parking regulations for private development

See Attachment 1 for further details.

Items Out of Project Scope

Generally, residential zones, lands within the Natural Heritage System, Special Policy Areas and lands within the floodplain/Special Policy Area limits are not within the project scope (see Attachment 2), as these are more appropriately addressed through the future city-wide review of the comprehensive Zoning By-Law. However,

STAFF REPORT

administrative changes may be necessary in the Urban Growth Centre and may be considered through this process.

Site specific zoning amendment requests will also not be considered within the scope of this project. The Zoning By-law Amendment application process or minor variance process are more appropriate avenues for these requests.

The scope of this project does not consider regulations that were not addressed through the DSP including: regulations for hotels, bars, and the Natural Heritage System. A review of these items will be considered through the scoping of the comprehensive zoning by-law review.

See Attachment 1 for further details.

Next Steps

The next steps will include completing research of other municipal zoning regulations and best practices to inform the preparation of a directions/discussion paper. An interdepartmental technical team has been formed to provide ongoing input and review of research documents and proposed directions.

The following sets out the key milestones for the completion of the Downtown Zoning By-law Update. It should be noted that the projected timelines may be influenced by the extent and nature of community and stakeholder input.

Phase 1	Project initiation	Q2 2015	Report to IDE Committee
Phase 2	Research and analysis	Q3-Q4 2015	Draft Directions/Discussion Paper to IDE
Phase 3	Community/stakeholder engagement	Q1 2016	Draft Zoning By-law Amendment
Phase 4	Statutory Public Meeting of Council and Decision	Q2/3 2016	Recommendation Report to IDE Committee/Council

Alignment with other City Initiatives

Downtown Parking Master Plan

The Business Development and Enterprise department is currently undertaking a Downtown Parking Master Plan. The purpose of this plan is to assess the parking needs and opportunities for the Downtown and to support the vision for the urban core as it develops and intensifies up to 2031. This study is intended to provide guidance to future planning decisions related to parking. This has implications for how the regulations for private sites are developed.

STAFF REPORT



The Downtown Zoning By-law Review will support the directions of the Parking Master Plan by aligning Zoning By-law regulations with its recommendations. Therefore, the project teams will closely collaborate to ensure appropriate alignment.

Comprehensive Zoning By-law Review

In accordance with the *Planning Act*, Planning Services will be undertaking a comprehensive Zoning By-law review upon the completion of the OMB process for the Official Plan update (OPA 48). This process will ensure the Zoning By-law conforms to the Official Plan. This will address the city-wide zoning matters, including implementation of new Official Plan policy directions.

CORPORATE STRATEGIC PLAN

- 3.1 Ensure a well-designed, safe, inclusive, appealing and sustainable City of Guelph.
- 3.2 Be economically viable, resilient, diverse and attractive for business.

FINANCIAL IMPLICATIONS

The Downtown Zoning By-law update review is funded through the approved capital budget funds with an anticipated costs of \$10,000- \$20,000. These costs are associated with peer review and community engagement.

DEPARTMENTAL CONSULTATION

Throughout the preparation of this report a number of departments were consulted:

Planning, Urban Design and Building Services (Development, Zoning)
Engineering and Capital Infrastructure Services (Development Engineering & Parking Operations)
Business Development and Enterprise (Downtown Renewal)

COMMUNICATIONS

The goal of community engagement for this project is to obtain feedback from key stakeholders, identify potential issues and generally establish support from stakeholders. The general public will be engaged on an informational level due to the technical nature of the update. Staff anticipates meetings with Council advisory committees (e.g. DAC, Heritage Guelph) and key stakeholders early in the process as well as public input through forums such as an open house.

STAFF REPORT



ATTACHMENTS

- ATT-1 Project Charter for Downtown Zoning By-law Update: Downtown
Secondary Plan Implementation
- ATT-2 Zoning Amendment Study Area

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ATTACHMENT 1

Project Charter for Downtown Zoning By-law Update: Downtown Secondary Plan Implementation

Version No.:	1
Date:	April, 2015

Project Name:	Downtown Zoning By-law Update: Downtown Secondary Plan Implementation	Number:	
Current Name Phase:			
Project Manager:	David de Groot, Senior Urban Designer/ Stacey Laughlin, Senior Policy Planner	Telephone #:	2358/ 2327
Division Functional Director:	Melissa Aldunate, Manager of Policy Planning and Urban Design	Telephone #:	2361
Project Sponsor:	Todd Salter, General Manager Planning, Urban Design and Building Services	Telephone #:	2395

PROJECT DEFINITION

CORPORATE PROJECT PURPOSE: Describe the project and the reason it is required
<p>The purpose of this project is to amend Zoning By-law (1995)-14864 to align with policies of the Downtown Secondary Plan (DSP), which was developed through Official Plan Amendment 43 (OPA 43). The DSP represents a comprehensive vision for the revitalization of Downtown Guelph up to the year 2031, by replacing the Central Business District policies found within the Official Plan with policies that apply to the Urban Growth Centre in its entirety.</p> <p>Specifically, OPA 43:</p> <ul style="list-style-type: none"> • amended the 'Central Business District' policies and other existing land use policies within the Urban Growth Centre; and, • defined the boundary of the Urban Growth Centre and introduced new land use designations and policies for the Urban Growth Centre <p>The reasons for this Zoning By-law amendment include:</p> <ul style="list-style-type: none"> • To facilitate achievement of the Downtown Guelph vision by updating the Zoning By-law (1995)-14864, as appropriate, so that it conforms with the Official Plan and implements its key directions; • To support investment and development downtown through alignment of Zoning By-law regulations with Official Plan policies; and, • To streamline the development review process through a potential reduction in the need for zoning amendments/minor variances and the need for specialized regulations.

PROJECT GOALS: What is the project trying to achieve, in detail?
Baseline Stage:

Project Charter

- Discussion Paper identifying Official Plan policies to be reviewed in terms of developing zoning regulations:
 - Downtown zone categories
 - Permitted uses
 - FSI requirements
 - Floorplate requirements
 - Active frontage requirements
 - Required building setbacks
 - Required building stepbacks
 - Angular plane requirements
 - Build-to-lines
 - Regulations related to heritage sensitivities
 - Parking

Other Considerations:

- Review Committee of Adjustment decisions
- Review Site specific zoning

Zoning Amendment:

- Implement policies identified in the Downtown Secondary Plan and Downtown Built Form Standards through an amendment to Zoning By-law (1995)-14864.

CRITICAL SUCCESS FACTORS: What factors will have to be achieved for the project to be successful?

- Stakeholder support of work and scope
- Support from internal departments including: Building Services, Legal, Development Planning, Engineering
- Council acceptance and approval of final amendment

PROJECT STRATEGY: At a high level, how are you going to achieve your project goals?

High-level phasing strategy attached.

PROJECT PRODUCT DEFINITION

END PRODUCTS: At the end of the project, what products will the project deliver?

- By-law to amend the Downtown regulations in Zoning By-law (1995)-14864

KEY INTERIM PRODUCTS: During the project what are the key interim products to be delivered?

- Downtown Zoning Discussion/Directions Paper
- Community Engagement Plan/Communications Plan
- Draft zoning by-law amendment

Project Charter

PROJECT SCOPE

Project Scope Is (Includes):	Project Scope Is Not (Does Not Include):
<p>Review and make recommendations for zoning by-law regulations related to:</p> <ul style="list-style-type: none"> • The implementation of the Downtown Secondary Plan (OPA 43)- lands designated MU1 and MU2 • Existing downtown zoning categories (e.g. CBD.1, CBD.2, OR, etc. See attached map) • Consideration/development of new zoning categories and definitions to implement the Downtown Secondary Plan • FSI requirements • Floor plates • Active frontage • ROW requirements • Required building setbacks • Required building stepbacks • Angular planes • Build to lines • Uses to address active frontage requirements • Regulation related to heritage sensitivities • Building heights • Parking regulations for private development 	<ul style="list-style-type: none"> • Review of regulations for Natural Heritage System and Special Policy Area regulations <hr/> <ul style="list-style-type: none"> • Format changes to Zoning By-law • Public view corridors • Building materials policy • Definitions • Outdoor patios • Properties that require an urban design master plan (e.g. Woods I, Woods II, Baker St.) and properties that have recent approval within the DSP scope (5 Gordon, 160 MacDonnell St., 150 Wellington St. E. and 40 Wellington St. W.). However, administrative review may be required. • Generally, any changes to R.1B and R.4 zones that exist in DSP area (see attached map) • Review of downtown bar and hotel regulations

PROJECT PARAMETERS

SCHEDULE: A high level outline of key dates	
Q2 2015	<ul style="list-style-type: none"> • Staff Report to Infrastructure, Development & Enterprise (IDE) Committee regarding project initiation and Project Charter • Community Engagement/ Communications Plan • Internal technical meetings • Request for proposals for scoped peer review services
Q3/4 2015	<ul style="list-style-type: none"> • High-level Downtown Zoning Directions Paper to IDE Committee • Stakeholder consultation (e.g. DGBA, DAC, Heritage Guelph) • Peer review of draft Directions Paper by consultant
Q1 2016	<ul style="list-style-type: none"> • Public open house/presentation • Public meeting of Council draft of Zoning By-law amendment

Project Charter

Q2/3 2016

- Final recommended Zoning By-law to go to Council for consideration

BUDGET:

The Downtown Zoning By-law update is funded through the approved capital budget with anticipated costs associated with peer review and community engagement.

RISK ASSESSMENT

BEGINNING ASSUMPTIONS:

- Zoning is required to facilitate achievement of the vision of the Downtown Secondary Plan

KNOWN CONSTRAINTS

- Staff time- various departments involved in project
- Capacity of Planning Staff
- Scope expansion would affect schedule
- Extent of stakeholder input

Project Charter

Downtown Zoning By-law Review- Strategy

	Phase 1 Project Initiation	Phase 2 Research and analysis	Phase 3 Community Engagement	Phase 4 Public Meeting and Council Decision
Major tasks	Project Charter (define scope) Introductory meetings with internal team Develop Community Engagement Strategy/ Communications Strategy Project Initiation Staff report to IDE	Directions/ Discussion paper Internal technical meetings Stakeholder consultation	Public open house/ presentation with first draft policy and regulation (informal meeting) Formal public meeting	Final draft of Zoning By-law amendment to go to Council Meeting
Deliverables	Project Charter Community Engagement Strategy/ Communications Strategy Staff report and project charter to go to IDE Committee to define and justify scope Issue RFP for Peer Review/strategic advice	Downtown Zoning Directions/ Discussion Paper Peer Review of Directions/ Discussion Paper	First draft of zoning amendment	Final draft Zoning By-law amendment to Council
Meetings	Internal technical meeting IDE Committee/Council Meeting	Internal technical meetings Stakeholder consultation: DGBA, DAC, Heritage Guelph Bring draft Directions/ Discussion Paper to IDE Committee	Internal technical meeting Public open house with draft Planning Council Meeting	Planning Council Meeting
Dates	Q2 2015	Q3/4 2015	Q1 2016	Q2/3 2016

Attachment 2

Zoning Amendment Study Area

Note:
Lands out of Scope generally include residential zones, lands within the Natural Heritage System, and Special Policy Areas.

Legend

Downtown Zoning Study

-  Urban Growth Centre Boundary
-  Full Review
-  Admin Review Only
-  Lands out of Scope

STAFF REPORT

TO Infrastructure, Development and Enterprise Committee

SERVICE AREA Infrastructure, Development and Enterprise

DATE June 2, 2015

SUBJECT Speedvale Avenue East from Manhattan Court to Woolwich Street – Road Design

REPORT NUMBER

EXECUTIVE SUMMARY

PURPOSE OF REPORT

The purpose of this report is to obtain Committee/Council authorization for the design of Speedvale Avenue from Manhattan Court to Woolwich Street.

KEY FINDINGS

- Speedvale Avenue between Riverview Drive and Manhattan Court is a narrow four lane road section that does not meet current standards for the vehicle lane widths, underground infrastructure is old and in need of replacement and the Water and Wastewater Servicing Master Plan recommends the continuation of a water transmission main along this corridor.
- The existing bridge over the Speed River is in poor condition, does not have bicycle lanes and the sidewalks are narrow.
- A preliminary design of a four lane road with bicycle lanes and sidewalks on both sides of the street was completed by the City's consultant that would have represented significant property impacts to the adjacent land owners along Speedvale Avenue.
- City staff directed the City's consultant to develop two additional preliminary designs to reduce the impacts to adjacent properties and a total of three design options were presented at a Public Information Centre (PIC) in February 13, 2014.
- A second PIC was held on April 9, 2014 where a preferred option based on public and stakeholder comments was identified as follows:
 - construction of a four lane road with bike lanes on both sides of the road from Woolwich Street to Riverview Drive;
 - construction of a four lane road with no bicycle lanes from Riverview Drive to Manhattan Court;
 - implementation of a bicycle route from Speedvale Avenue between the TransCanada Trail on the west side of the Speed River and Stevenson Street to Earl Street and Emma Street;

- construction of a pedestrian bridge to connect the TransCanada Trail/Earl Street to Emma Street as part of the Guelph Trail Master Plan and would be a subject to an Environmental Assessment;
- construction of underground hydro on the north side of Speedvale Avenue from Gladstone Avenue to Riverside Park.
- It is anticipated that detailed design will be completed in 2015 with property acquisition and utility relocations in 2016. Construction is planned to commence in 2017 and be completed in stages over two or three years to 2020.

FINANCIAL IMPLICATIONS

Following the approval of the recommended design concept, the project budget will be reviewed and an estimated total project budget will be developed. Funding for the project will be from various accounts in the tax supported Capital Budget (road and stormwater) and non-tax supported Capital Budget (water and wastewater) including development charges funding (transmission watermain).

ACTION REQUIRED

Approve the report entitled "Speedvale Avenue East from Manhattan Court to Woolwich Street – Road Design" and the staff recommendations made therein.

RECOMMENDATION

1. That the report from Infrastructure, Development and Enterprise entitled "Speedvale Avenue East from Manhattan Court to Woolwich Street – Road Design", dated June 2, 2015, be received.
2. That an exemption from the 2009 Bike Policy and 2013 Cycling Master Plan be provided to permit the reconstruction of Speedvale Avenue East from Manhattan Court to Woolwich Street without bicycle lanes, as outlined in this Report.
3. That staff be directed to commence an Environmental Assessment for a pedestrian bridge across the Speed River from the west end of Emma Street to the east end of Earl Street.

BACKGROUND

The existing Speedvale Avenue East between Manhattan Court and Woolwich Street is a four lane arterial road in a right of way (ROW) that varies in width between 20 metres and 30 metres. The Official Plan identifies that this section of road should have a 30 metre ROW. The existing average lane width on Speedvale Avenue East between Riverview Drive and Manhattan Court is approximately 2.9 metres. The current guidelines from the Transportation Association of Canada (TAC) recommend a

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minimum lane width of 3.25 metres. The existing section of Speedvale Avenue East between Riverview Drive and Manhattan Court includes 1.2 metre sidewalks on both sides of the street and no bicycle lanes. The existing infrastructure under the road was constructed in approximately 1950 and is in need of replacement and upgrading. As well, the installation of a transmission watermain is required in accordance with the approved Water and Wastewater Master Plans (December 2008.)

The existing bridge over the Speed River was constructed in 1950 and widened in 1974. Minor rehabilitation work was performed in 2012 to ensure that the bridge would remain functional until the proposed replacement. The existing bridge does not have bicycle lanes and the sidewalks are only 1.2 metre in width.

During the past four years, Speedvale Avenue East has been reconstructed from Watson Parkway to Manhattan Court. Between Eramosa Road and Manhattan Court, Speedvale Avenue reconstruction included four vehicle lanes, bicycle lanes on both sides of the road and 1.5m sidewalks. The Speedvale Avenue East section from Manhattan Court to Woolwich Street is a continuation of the reconstruction work. In 2013, AMEC Earth & Environmental was retained to design the section of Speedvale from Manhattan Court to Woolwich Street.

REPORT

The road reconstruction on Speedvale Avenue is proposed due to replacement and upgrade requirements for the water and sewer system as well as the deteriorated condition of the existing bridge at the Speed River which requires replacement. The installation or replacement of the underground sewer and water pipes will require a complete reconstruction of the road surface. Since the existing road lane widths do not meet current standards and the road reconstruction will require the installation of bicycle lanes in accordance with the 2009 Bike Policy and the 2013 Cycling Master Plan, various options for reconstructing the road to current standards have been evaluated.

A preliminary design of a four lane road with bicycle lanes and sidewalks on both sides of the street was initially prepared by AMEC. Although the Class Environmental Assessment (EA) for this design is considered a Schedule A+, meaning it is preapproved with public notification only, the preliminary design would have represented significant property impacts to the adjacent land owners along Speedvale Avenue. Therefore, it was concluded that there should be public consultation with respect to the design of Speedvale Avenue East and two additional preliminary designs for the section of Speedvale from Manhattan Court to Woolwich Street were developed. The three options were presented at a Public Information Centre (PIC) held on February 13, 2014. The options were as follows:

1. The construction of two lanes in each direction, bicycle lanes on both sides of the road, and the relocation of the sidewalk and hydro poles. This option

STAFF REPORT

would have significant property impacts as between 3m and 5m of property would be required on either side of Speedvale Avenue.

2. The construction of two lanes in each direction, no bicycle lanes on the road, and the relocation of the sidewalk and hydro poles. This option would have some property impacts as between 3m and 5m of property would be required on either side of Speedvale Avenue.
3. The construction of one lane in each direction and a centre turn lane, bicycle lanes on both sides of the road, and the potential for a minor adjustment/relocation of the sidewalk and hydro poles. This option would result in no property impacts, but will have significant traffic flow impacts.

Residents were encouraged to forward comments regarding the three options to project staff. In total, 63 residents signed in to the PIC and a number of comments were received at PIC #1 with the preferences for the project options as follows:

Option 1:	17
Four lane cross section with Bicycle Lanes	
Option 2:	60
Four lane cross section	
Option 3:	45
Three lane cross section with Bicycle Lanes	

Discussion of Alternatives

Option 1

Option 1 includes four vehicle lanes, bicycle lanes and sidewalks on both sides of Speedvale Avenue. Left turn lanes would be installed at Delhi St. and Metcalfe St. The bridge at the Speed River would be replaced with a four lane structure that includes bicycle lanes and wider sidewalks. The Guelph Hydro lines on both the north and south sides of the street would be relocated and remain above ground. The property impacts for this option were significant with a requirement of 5m on the north side of the road and 3m on the south side of the road. The property impacts would result in significant social impacts to existing residents and businesses. As well, this option represents the most expensive alternative. For these reasons, this option was not recommended.

Option 2

Option 2 includes four vehicle lanes and sidewalks on both sides of Speedvale Avenue. No bicycle lanes would be installed. Left turn lanes would be installed at Delhi St. and Metcalfe St. The bridge at the Speed River would be replaced with a four lane structure that includes wider sidewalks. The Guelph Hydro lines on both the north and south sides of the street would be relocated and remain above ground. The property impacts for this option were significant with a requirement of 5m on the north side of the road and 3m on the south side of the road. The property requirements for this option are the same as option 1 due to the space required for the Hydro relocations. The property impacts for this option would result in significant social impacts to existing residents and businesses as well, this option is slightly less expensive than Option 1 due to the narrower road and bridge. For these reasons, this option was not recommended.

Option 3

Option 3 involves three vehicle lanes, bicycle lanes and sidewalks on both sides of Speedvale Avenue. The three vehicle lanes include one through lane in each direction and a continuous centre turn lane. The centre turn lane would become a left turn lane at Delhi St. and at Metcalfe St. The bridge at the Speed River would be replaced with a three lane structure that includes bicycle lanes and wider sidewalks. The Guelph Hydro lines on both the north and south sides of the street would not be relocated; however, Guelph Hydro may replace their plant. Hydro lines would remain above ground. The property impacts for this option were negligible. This option represents the least expensive alternative; however this option results in significant traffic impacts.

Based upon the three lane section, the maximum traffic volume on Speedvale Avenue occurs during the afternoon rush hour in the eastbound direction. The 2013 traffic volume was 1,059 vehicles per hour (vph) and the traffic model projects that the volume will grow to 1,292 vph by 2023. The maximum traffic volume for the westbound direction was in the morning rush hour and the 2013 traffic volume was 866 vehicles per hour (vph) and the traffic model projects that the volume will grow to 1,057 vph by 2023.

The estimated length of the traffic queue on Speedvale Avenue based upon the three lane section option was also analysed. In the eastbound direction on Speedvale Avenue, the traffic queue would extend from Delhi Street 330m toward Woolwich Street based upon 2013 traffic volumes. This would extend past the existing fire station at the corner of Riverview Drive and Speedvale Avenue. In 2023, the traffic queue would extend 630m which would be to the west side of the Woolwich Street/Speedvale Avenue intersection. Both the existing and future queue lengths would cause significant operational issues for Emergency Services in their ability to respond to emergencies east of the fire station. The future queue length would also cause operational problems at the intersection at Woolwich Street/Speedvale Avenue as the queue on Speedvale Avenue would extend past the intersection. Also, the proposed design would include the installation underground

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utilities to allow for the future traffic signals at Metcalfe Street. If traffic signals were installed at Metcalfe Street, there would be similar queuing (as compared with the queuing at Delhi Street) occurring at this location. Upon review, the three lane option was not recommended due to the anticipated traffic congestion and operational issues for Emergency Services.

Recommended Option

Based on feedback from the first PIC and the evaluation of options (refer to Attachment 1), the recommended option is a combination of Options 1 and 2. Option 1 is recommended from Woolwich Street to Riverview Drive and Option 2 is recommended from Riverview Drive to Manhattan Court. This approach includes four vehicle lanes and sidewalks on both sides of Speedvale Avenue. Bicycle lanes would be installed from Woolwich St. to Riverside Park only. Left turn lanes would be installed at Delhi St. and Metcalfe St. The bridge at the Speed River would be replaced with a four lane structure that includes bicycle lanes and wider sidewalks. The Guelph Hydro lines on both the north and south sides of the street would be relocated. Further, to minimize property requirements on the north side of Speedvale Avenue, the hydro lines on the north side would be placed underground. The property impacts for this option would require a 1m widening across the south side of the street and widening on the north side at Delhi St. to allow for the installation of left turn lanes.

While this approach is not consistent with the City's Cycling Master Plan and the Bike Policy (2009) since it does not include bicycle lanes between Riverview Drive and Manhattan Court, the bicycle route would be relocated from Speedvale Avenue between the TransCanada Trail on the west side of the Speed River and Stevenson Street to Earl Street and Emma Street. This would require the construction of a pedestrian bridge to connect the TransCanada Trail/Earl Street to Emma Street. The recommended option including this alternative bicycle route is shown on Attachment 2.

This recommended approach will reduce the impact on the socio-economic environment as compared with either options 1 or 2, and represents approximately a 10% reduction in cost compared with options 1 or 2. This approach also minimizes the property requirements and maintains the vehicle traffic flow. Bicycle traffic would have the option of riding on Speedvale Avenue with traffic or detouring onto Emma Street. For these reasons, this option is being recommended by City staff.

A second PIC was held on April 9, 2014 to present the recommended option.

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Construction Timing

It is anticipated that the negotiations for the required property will be completed by the spring of 2016. Non City utility relocations (Guelph Hydro, Bell and Rogers) will occur between the spring 2016 and spring 2017. Construction would be completed in two or three phases depending on the availability of funding with the first phase of construction anticipated to occur in 2017.

Staff will be holding a construction open house to advise the public of the detailed design prior to each phase of construction.

Bridge Underpass

During the second PIC consultation, there was significant discussion regarding the opportunity for trail access below the bridge. While the bridge reconstruction requires review through the Municipal Class Environmental Assessment (EA) since it is a water crossing, the trail underpass is not subject to the EA process and would be considered at the Detail Design stage following completion of the EA.

Further, the matter of a trail underpass at this location is subject to the following resolution passed by Council on February 23, 2015:

That the Trail Master Plan be reconsidered to include the underpass at the new Speedvale Avenue bridge over the Speed River be referred to the Public Services Committee for consideration.

CORPORATE STRATEGIC PLAN

3.1 Ensure a well-designed, safe, inclusive, appealing and sustainable City.

FINANCIAL IMPLICATIONS

Following the approval of the recommended design concept, the project budget will be reviewed and an estimated total project budget will be developed. Funding for the project will be from various accounts in the tax supported Capital Budget (road and stormwater) and non-tax supported Capital Budget (water and wastewater) including development charges funding (transmission watermain).

DEPARTMENTAL CONSULTATIONS

The three options and the recommended option for Speedvale Avenue have been circulated to various city departments for review and comment including Parks and Recreation, Operations, Emergency Services and Transit.

STAFF REPORT

COMMUNICATIONS

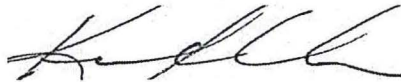
Notices for the Speedvale Avenue PIC #1 and #2 were published in the City Pages of the Guelph Tribune, advertised on signs along Speedvale Avenue and notices were delivered to residents and property owners along Speedvale Avenue. The information presented at each PIC was also available on the City web page.

ATTACHMENTS

- Attachment 1 - Evaluation of Alternatives
- Attachment 2 - Speedvale Avenue Reconstruction – Recommended Option

Report Author

Andrew Janes, P.Eng.
Project Engineer Supervisor



Approved By

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Reviewed by

Don Kudo, P.Eng.
Deputy City Engineer



Recommended By

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Deputy CEO
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Attachment 1 - Speedvale Avenue East Reconstruction – Option Evaluation Summary

City of Guelph: Speedvale Avenue – Manhattan Court to Woolwich Street

Evaluation Matrix for Right of Way Alternatives

Category	Criteria	Option 1 – Four lane cross section with Bicycle Lanes	Option 2 – Four lane cross section	Option 3 – Three lane cross section with Bicycle Lanes	Recommended Option – Four lane cross section with partial Bicycle Lanes
Natural Environment	Terrestrial Features	Includes the widest asphalt surface and largest impacts to private property.	Includes 4 lanes of asphalt surface and largest impacts to private property.	Includes 3 lanes of asphalt surface and maintains the road at the current width. This will have the least impacts on private property.	Includes 4 lanes of asphalt surface and impacts to private property will be greater than Option 3 but less than Options 1 & 2..
Socio-Economic Environment	Noise	All Options will have similar noise impacts	All Options will have similar noise impacts	All Options will have similar noise impacts	All Options will have similar noise impacts
	Accessibility to Properties	Property will be accessed off a 4 lane arterial road. There will be difficulties during entry and egress of driveways.	Property will be accessed off a 4 lane arterial road. There will be difficulties during entry and egress of driveways	Property will be accessed off a 3 lane arterial road. There will be difficulties during entry and egress of driveways. Traffic queuing may cause additional difficulties.	Property will be accessed off a 4 lane arterial road. There will be difficulties during entry and egress of driveways
	Capital and Operating Costs	Capital Construction costs are similar for all options. Higher utility relocation costs and highest property acquisition costs.	Capital Construction costs are similar for all options. Higher utility relocation costs and highest property acquisition costs	Capital Construction costs are similar for all options. Lowest utility relocation costs and lowest property acquisition costs	Capital Construction costs are similar for all options. Highest utility relocation cost and higher than Option 3 property acquisition costs
	Construction Disruptions	Road construction will be similar to all options. Will also include relocation of private utilities.	Road construction will be similar to all options. Will also include relocation of private utilities.	This Option includes a minimal amount of private utility relocations. Road construction will be similar to all options.	Road construction will be similar to all options. Will also include relocation of private utilities.
Engineering Factors	Safety	Provides sufficient lanes for the vehicles and bicycles.	Provides sufficient lanes for the vehicles. Bicycle traffic rerouted to Emma St.	Provides sufficient lanes for the bicycles. Queuing in the vehicle lanes will cause operational difficulties for Emergency	Provides sufficient lanes for the vehicles. Bicycle traffic rerouted to Emma St..

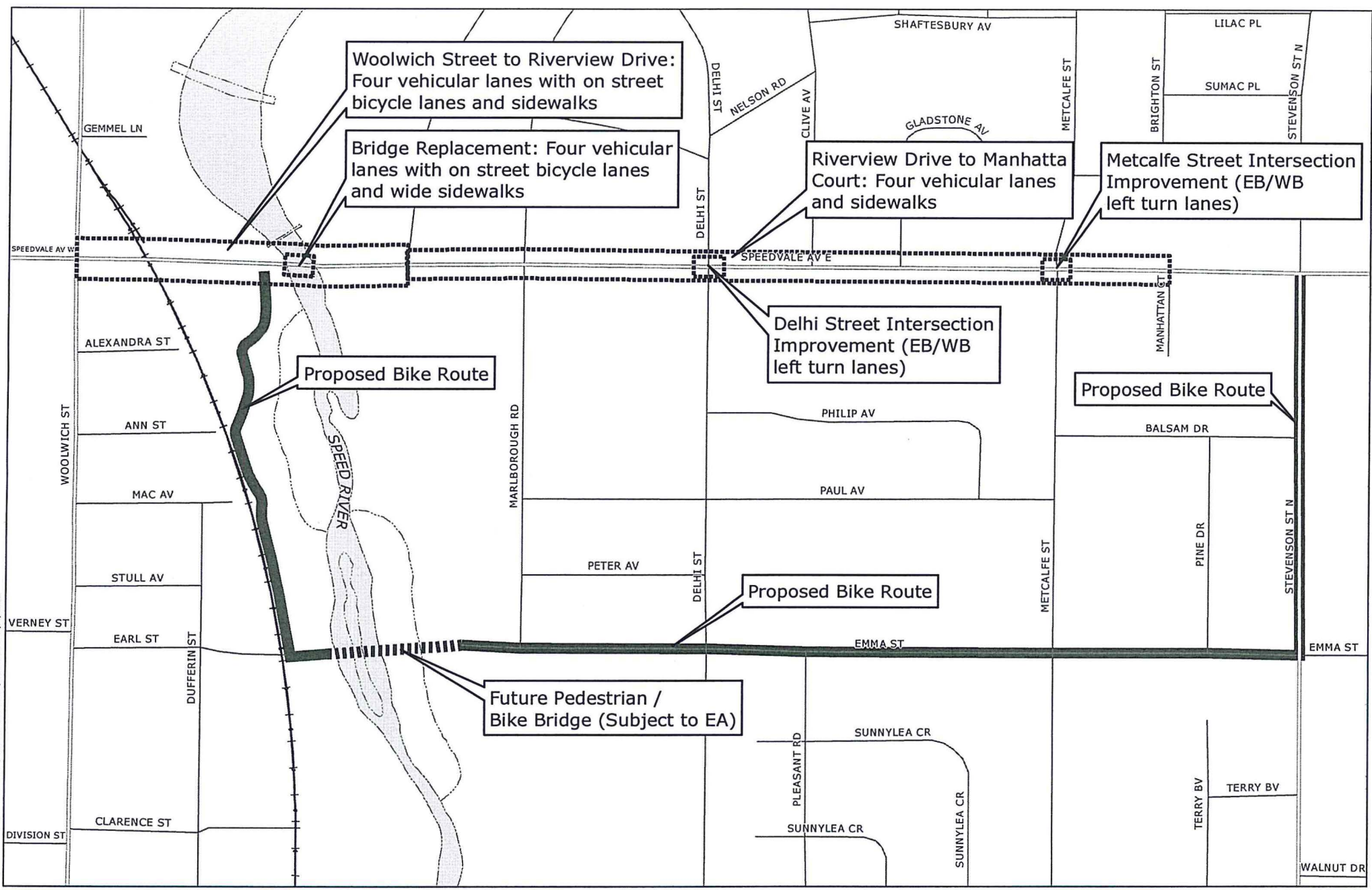
Attachment 1 - Speedvale Avenue East Reconstruction – Option Evaluation Summary

City of Guelph: Speedvale Avenue – Manhattan Court to Woolwich Street

Evaluation Matrix for Right of Way Alternatives

	Services.				
	Constructability	Requires private utility relocations to be complete prior to phased road construction	Requires private utility relocations to be complete prior to phased road construction	Road construction to be completed in phases.	Requires private utility relocations to be complete prior to phased road construction
	Traffic Management	Provides sufficient capacity for current and future vehicle and cycling traffic	Provides sufficient capacity for current and future vehicle traffic. Bicycle traffic diverted to Emma Street	Provides sufficient capacity for bicycle traffic. Projections for current and future queue lengths along Speedvale at Delhi are excessive and will cause operational issues for Emergency Services	Provides sufficient capacity for current and future vehicle traffic. Bicycle traffic diverted to Emma Street
	Utility Conflicts	Private utilities will require relocation, Hydro to remain overhead on both sides of the street	Private utilities will require relocation, Hydro to remain overhead on both sides of the street	Minimal private utility relocation.	Private utilities will require relocation, Hydro to remain overhead on south side of the street and underground on the north side of the street
	Active Transportation (Cycling)	On street bike lanes are provided	No bike lanes	On street bike lanes are provided	Bike lanes from Woolwich to Riverside Park, no bike lanes from Riverside Park to Stevenson
Other	Compatibility with City Plans and Policies	Complies with existing City Plans and Policies	Does not comply with the Cycling Master Plan or Bike Policy, exemption would be required	Does not meet needs of the arterial road network	Does not comply with the Cycling Master Plan or Bike Policy, exemption would be required
Financial	Estimated Cost	\$14,350,000.00	\$14,200,000.00	\$9,150,000.00	\$12,700,000.00

I:\yds_staging\Engineering\GIS Requests\15-01-01-01 Emma Street (Proposed Bike Route).mxd Date: May 4, 2015



Attachment 2
Speedvale Avenue Reconstruction
Recommended Option



Submission to IDEC June 2 2015

I congratulate City Staff for the breadth and depth of the examination that has been given to the options available to produce a configuration for the Speedvale roadway that will serve Guelph for the next fifty years.

Speedvale is such an important east-west arterial that extra attention to changes that go beyond the usual scope for roadway reconstruction must be considered to meet the objective of long-term functionality. Given the importance of the decision on roadway design of Speedvale I recommend that further study be done of the alternative that become available with the constraint of no significant impact on any of the existing properties removed.

Unlike arterials with reasonably uniform and stable patterns of land use and front-yard setbacks that severely limit for roadway expansion (such as Elizabeth Street or Paisley) the project area of Speedvale has a wide variety of land uses, restrictive frontyard setbacks are present in only a few of the properties, and it is likely that changes in landuse will occur in the next fifty years that will produce uses much better suited to a major arterial than the current mix of uses.

The unplanned mix of landuse along Speedvale between Woolwich and Stevenson reflects the long history of this roadway from its origins as a farmland Concession Road in the countryside north of the City of Guelph, to being a park and subdivision access road (1900 to 1950), to being a major north end arterial connecting the industrial northwest, (and Walmart) to Guelph's East end (and to Hwy 124).

The result of the long history of unplanned development is a grab-bag of uses some of which are incompatible with an arterial roadway -commercial malls near Woolwich, fire station, radio station, churches, medical and other office buildings, a corner convenience store, seniors housing, apartments, and single-family housing. Proper planning for the Speedvale corridor that is consistent with the goal of a liveable sustainable community that meets the needs of people a century from now must begin with a corridor landuse study that identifies the best long-term mix of uses along Speedvale.

The single-family houses, all with separated driveways on Speedvale, are the most conspicuous of the non-functional landuses. The approach to planning for Speedvale should be to recognize that single-family housing along this stretch of an arterial is a barrier to the goal of an efficient and walkable community that emphasizes active transportation.

Planning for Gordon Street south of Stone is a good example in Guelph of the recognition that single-family houses that were once the only buildings along the street will and must be replaced by arterial-compatible land uses. The roadway design for Gordon Street acknowledges this transition and as a result there was no barrier to the inclusion of proper on-street bike lanes when Gordon Street was reconstructed. {I have used the now complete bike lanes for the whole route from Speedvale to Clair Road to get to a luncheon at the Borealis Restaurant - I certainly felt I was pioneering the route south of Stone Road some years ago and the return trip was accomplished easily and without any discomfort}.

Once planning has been rethought with the long-term best-use future of properties abutting Speedvale taken into account the next step is to re-examine options without the restriction that there be no impact on existing properties. The impact of road widening beyond that in the current preferred option should be specified on a property-by property basis (not lumped together as "unacceptable"). This allows consideration of the City acquiring the one, two or three properties most affected that are the barrier to proper roadway planning. Some or all of the properties acquired could be resold for more compatible use (this could be simply relocating the building on the lot as a condition of sale).

With the feasibility of burying the hydro lines on the north side of Speedvale established one option that I don't see considered is having a separated bike and pedestrian walkway on the north side of Speedvale from Stevenson to Riverside Park. This would remove the on-street bike lane on the north side and thus possibly reduce the roadway-widening impact on the south side.

My take-action suggestion is that the planning for Speedvale reconstruction should be returned to staff for consideration of what is the best option with the constraint of having no impact on present properties removed, and the perspective of a roadway design that will further the goal of an efficient liveable City and neighbourhood, and which acknowledges future land use change, fully applied to the design.

Hugh Whiteley

STAFF REPORT



TO Infrastructure, Development and Enterprise Committee

SERVICE AREA Infrastructure, Development and Enterprise

DATE June 2, 2015

SUBJECT Outstanding Motions of the Infrastructure, Development and Enterprise Committee

REPORT NUMBER

EXECUTIVE SUMMARY

PURPOSE OF REPORT

To advise the Infrastructure, Development and Enterprise Committee of the status of all outstanding Committee resolutions, and to advise the Committee if there are any outstanding resolutions that may no longer be of community and Council interest.

KEY FINDINGS

Staff are continuing to plan work required to address outstanding motions previously passed by the Committee. In some cases, motions previously passed may no longer be of community interest or have the same level of priority, based on more recent events or circumstances.

The status of all outstanding motions is provided.

FINANCIAL IMPLICATIONS

All work previously endorsed by Council has been resourced through the approved Operating and Capital budgets.

ACTION REQUIRED

To be advised of the status/timing of all outstanding IDE Committee motions and to update the outstanding motion list by eliminating any motions no longer of priority to the Committee.

RECOMMENDATION

1. That the report dated June 2, 2015 regarding outstanding motions of the Infrastructure, Development and Enterprise Committee, be received.
2. That the following motion, previously passed by the Planning, Building, Engineering and Environment Committee of Council, be eliminated from staff work plans and from the outstanding motion list:
 - **April 26, 2010**
THAT the matter of reducing and minimizing the proliferation of all election signs on private and public properties be deferred until 2011 and considered during the 2011 priority planning session.

BACKGROUND

For some time, with input from the City Clerk's Office, a record of outstanding motions of Committee has been maintained. The Executive Team has decided to bring to each Committee of Council a biannual update of all outstanding motions. The biannual report may include recommendations, where appropriate, to eliminate from the list any outstanding motions that may no longer be of priority to the Committee. The current report is the fourth biannual report.

REPORT

Please find attached for information the outstanding motion list for the Infrastructure, Development and Enterprise Committee, including the status of the work and the timing, when available, for when the work may be completed.

Staff are recommending that one outstanding motion (above) may no longer be of priority to the Committee. There have been no Council priority planning sessions and no concerns raised by the public or Council since April, 2010. Staff recommend that this motion be removed from the outstanding motion list.

CORPORATE STRATEGIC PLAN

Innovation in Local Government

2.3 Ensure accountability, transparency and engagement.

DEPARTMENTAL CONSULTATION

N/A

COMMUNICATIONS

N/A

STAFF REPORT



ATTACHMENTS

Attachment 1 Infrastructure, Development and Enterprise -
Council/Committee Outstanding Motions

A handwritten signature in blue ink, which appears to read "Al Horsman".

Recommended By

Albert Horsman
Deputy CAO
Infrastructure, Development and Enterprise
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al.horsman@guelph.ca

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
BUSINESS DEVELOPMENT AND ENTERPRISE				
August 25, 2014	<ol style="list-style-type: none"> 1. That Council receive report # FIN-ED-14-08 titled '200 Beverly Street – IMICO – Redevelopment Update'; and 2. That Council direct staff to proceed with the IMICO Phase 2 Marketing Program as described in report FIN-ED-14-08; and 3. That Council approve the transfer of funds in the amount of Forty-Four Thousand, Six Hundred and Ten Dollars (\$44,610.00) from the DC Exempt Reserve Fund Account #156 for the purpose of implementing the IMICO Phase 2 Marketing Program as described in report FIN-ED-14-08; and 4. That Council direct staff to report back to Council on the status of the IMICO Phase 2 Marketing Program as described in report FIN-ED-14-08 by no later than the end of Q1 2015. 	Peter Cartwright	Yes	<ul style="list-style-type: none"> ▪ CBRE, a real estate brokerage and consulting firm has been retained to advise the City of actions required to position the IMICO property for private investment. ▪ CBRE is scheduled to present its preliminary findings and recommendations to staff this July regarding redevelopment options, funding and possible incentive requirements to market the property.
July 28/14	That consideration of the Hanlon Creek Business Park Phase 3 development options be deferred until the General Manager of Economic Development reports back on the option of a 5 year extension to draft plan approval.	Peter Cartwright	Yes	<ul style="list-style-type: none"> • Finance has recently provided up dated expenditure numbers which are required to revise the business case. It is anticipated that the revised business case will be presented to Council in Q3.
June 18 2014 Report # FIN-DR-14-04	<ol style="list-style-type: none"> 1. That Report FIN-DR-14-04 "The Enterprise Framework Approach" be received; and 2. That Council endorses the "Enterprise Framework" approach and that the tool be further developed for inclusion in Council's strategic planning process; and 3. That the Strategic and Capital Planning priority setting discussions for the next term of Council inform use of the Framework; and 4. That the Communications and Engagement Strategy as described in Attachment 3, as amended, be undertaken as part of this work. 	Ian Panabaker		<ul style="list-style-type: none"> • Enterprise Framework approach is being integrated into new term of Council budget process.
June 18 2014 Report # FIN-DR-14-05	<ol style="list-style-type: none"> 1. THAT Report FIN-DR-14-05 'Downtown Renewal Projects Update: Baker District and Parking Master Plan' be received; 2. THAT based on the decision level pro forma attached to this report, Council endorses the 'Private and Major Institutional' mixed-use development as the preferred option for the Baker District lands; 3. THAT Council directs that, while acknowledging the ongoing Parking Master Plan community discussions, a 350 space structured parking project is required in the immediate term, and that the project start be identified in Year One of the 2015 10 year 	Ian Panabaker		<p>Motion 3 – garage was illustrated in 2015 budget as a 'not recommended' item. Parking Master Plan will be making further recommendations.</p> <p>Motion 4 – Province is not supporting the College in its application for the Post-Secondary Expansion program</p>

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
	Capital Budget for consideration. 4. THAT staff bring back to Council the recommended 'Level of Municipal Support' to be approved ahead of Conestoga College submitting a Post Secondary Expansion RFP to the Province.		Yes	and therefore there are no financial contribution discussions with the municipality as yet.
April 28 Special Resolution	Moved by Councillor Findlay Seconded by Councillor Piper Whereas public urination continues to detract from the presentation of our downtown; and Whereas Council has approved the use of pissiors conditional on a permanent public washroom facility being available; and Whereas there are no permanent public washrooms in place or currently planned for that would service late night downtown activity; 1. That this resolution be forwarded to the Corporate Administration, Finance & Enterprise Committee for consideration. 2. Therefore be it resolved that the Downtown Renewal Office be charged with collaborating with downtown stakeholders to determine the most effective and timely manner to create a public washroom to serve downtown activity during all hours for the consideration of City Council. 3. That the Downtown Renewal Office present its recommendation by the end of Q3.	Ian Panabaker	Yes	Q3 Status – (July – Sept) <ul style="list-style-type: none"> • DRO working on report and 'downtown stakeholder' collaboration • Recommendation to coordinate with Streetscape Manual project to allow Council to understand connections between public realm objectives and potential washroom directions • Last CAFÉ committee is August 12 – Preview deadline July 24 • Seeking ET direction on level of information required to meet Q3 deadline.
April 7 2014 Report # FIN-DR-14-03	150-152 Wellington Street East – Downtown Guelph Community Improvement Plan (DGCIP) – Major Downtown Activation Grant (MDAG) Request That the following staff recommendation with respect to 150-152 Wellington Street East – Downtown Guelph Community Improvement Plan (DGCIP) and Mayor Downtown Activation Grant (MDAG) Request, be referred to Council: 1. That \$2,801,339 of Brownfield TIBG Reserve Funds be reallocated to the Downtown TIBG Reserve Funds. 2. That \$1,838,870 of the Heritage Redevelopment Reserve TIBG Funds be reallocated to the Downtown TIBG Reserve Funds. 3. That the application by 150 Wellington Guelph Limited for a Tax Increment-Based Grant pursuant to the Downtown Guelph Community Improvement Plan and applying to 150-152 Wellington Street East, be approved with an upset limit of \$4,640,209.	Ian Panabaker	No	Approved by Council –agreement executed.

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
	4. That the remaining TIBG funds be directed to the Heritage Redevelopment Reserve. 5. That staff be directed to finalize Downtown Tax Increment-Based Grant agreements between the City and 150 Wellington Guelph Limited, or any subsequent owner, as described in this report to the satisfaction of the Corporate Manager, Downtown Renewal; the City Solicitor; and the City Treasurer. 6. That the Mayor and Clerk be authorized to execute the agreements.			
Feb.26/14	That Council endorses the principles outlined in Attachment 1 to structure the development of the Guelph Economic Investment Fund as identified in the staff report and that the Investment Fund recommendation be brought forward to Council at a meeting in May 2014.	Peter Cartwright		<ul style="list-style-type: none"> This project has been paused. Direction from the CAO and Executive Team is required on when (if) this matter is to proceed further.
Oct. 28/13 Council	1. That Downtown Renewal Report FIN-DR-13-03, "Downtown Entertainment District: Safe Semester Update", dated October 15, 2013, be received. 2. That the financial directions recommended in report FIN-DR-13-03 related to the continued financial support for the Safe Semester Project and to end further study of a Bar Stool Tax, October 15, 2013, be approved. 3. That a summary of full annual costs associated with late night downtown bars (policing and clean-up), be referred back to the Corporate Administration, Finance & Enterprise Committee. 4. That a request be made to the Guelph Police Services Board to provide the information.	Ian Panabaker		<ul style="list-style-type: none"> Motion 3 & 4 – staff to be incorporating motion back into resource planning following Shared Agenda setting and annual work plan reviews.
Dec 5 2013 Council Meeting	Main Motion 13 Whereas the Capital Renewal Reserve Fund is to be used for the exclusive purpose of financing capital assets identified in the City's strategic priorities and in accordance with the limitations set out in its policy; And whereas it may be utilized to leverage funding from other sources (such as grants or partnerships), to loan funds for a project which might otherwise require outside debt, or to provide bridge financing for an emergency infrastructure project; Be it resolved 1. That an allocation of \$250,000 from the Capital Renewal Reserve	Al Horsman Peter Cartwright Katrina Power		Resolutions 1 through 3: <ul style="list-style-type: none"> CBRE and staff are currently working to prepare an investment prospectus for the IMICO property. Staff will be providing Council with a briefing on this activity this August, and will be seeking direction to continue to market with the IMICO property. It is anticipated that the Capital Renewal Reserve Fund will form part of the

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
	<p>Fund will be approved in principle to support the development of the IMICO site subject to the intention and conditions of the policy.</p> <p>2. That the transfer of this allocation from the Capital Renewal Reserve Fund to a capital project will only be approved upon the acceptance of a business case including but not limited to the leveraging of funding from other sources.</p> <p>3. That staff pursue applications under the eligible Brownfield components of the federal FCM Green Municipal Fund as potential matching funds for IMICO (200 Beverley) and other strategic property development needs.</p> <p>4. That Finance and Enterprise staff conduct a comprehensive review of the City's strategic real estate needs and report back in Q2 2014 with a policy framework supporting the creation and administration of a Strategic Real Estate Reserve.</p>			<p>prospectus.</p> <ul style="list-style-type: none"> ▪ It is also assumed that the market response to the prospectus will include information to support a business case to access funds from this reserve. <p>Resolution 4</p> <ul style="list-style-type: none"> ▪ This matter is being addressed by Finance as well as Corporate Services.
Sept. 30, 2013	<p>1. That Council receive report FIN-ED-13-05</p> <p>2. That Council direct staff to proceed with the process to attract an investor that will acquire and redevelop 200 Beverley St. as described in report FIN-ED-13-05.</p> <p>3. That a Strategic Real Estate Reserve Fund be established for the IMICO property through the 2014 budget process.</p> <p>4. That the Reserve be funded with an initial contribution of a minimum of \$250,000 in 2014 be considered and subsequent contributions be assessed and approved by Council through the creation of a detailed business case.</p> <p>5. That Council direct staff to report back at the key milestones outlined in report FIN-ED-13-05 regarding the status of the process to attract an investor that will acquire and redevelop 200 Beverley Street.</p>	Peter Cartwright		<ul style="list-style-type: none"> ▪ CBRE, a real estate brokerage and consulting firm has been retained to advise the City of actions required to position the IMICO property for private investment. ▪ CBRE is scheduled to present its preliminary findings and recommendations to staff this July regarding redevelopment options, funding and possible incentive requirements to market the property.
Sept 16, 2013 Report # FIN-ED-13-05	<p>Disposition and Redevelopment of Property Framework 200 Beverley Street, Guelph, Ontario (former IMICO)</p> <p>1. That Council receive report FIN-ED-13-05.</p> <p>2. That Council direct staff to proceed with the process to attract an investor that will acquire and redevelop 200 Beverley Street as described in report FIN-ED-13-05.</p> <p>3. That Council direct staff to report back at the key milestones outlined in report FIN-ED-13-05 regarding the status of the process to attract an investor that will acquire and redevelop 200 Beverley Street.</p>	Peter Cartwright		<ul style="list-style-type: none"> ▪ CBRE, a real estate brokerage and consulting firm has been retained to advise the City of actions required to position the IMICO property for private investment. ▪ CBRE is scheduled to present its preliminary findings and recommendations to staff this July regarding redevelopment options, funding and possible

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
				incentive requirements to market the property. <ul style="list-style-type: none"> Staff will be reporting CBRE's findings to Council this August, and will be providing further recommendations regarding the marketing of the property.
ENGINEERING AND CAPITAL INFRASTRUCTURE SERVICES				
March 23, 2015 Council	Councillor Piper's notice for which notice was given February 23, 2015. Moved by Councillor Piper Seconded by Councillor Downer That the matter of suspending On-Street Parking Policy (#03-003) in order to implement an on-street parking review on Essex Street, between Waterloo and Dublin Streets, be referred to the Infrastructure, Development and Enterprise Committee.	(Engineering) Allister McIlveen	Yes	Report to July IDE based upon results of Essex Parking Survey. Survey letter has been drafted and is in the hands of Economic Development for approval. Once approval of letter has been obtained a parking survey will be hand delivered.
July 28, 2014	1. That staff be provided the authority to declare a temporary on-street parking ban effective 2014. 2. That overnight on-street parking on Guelph Transit bus routes be restricted during the period of the winter overnight on-street parking restriction effective 2014. 3. That the following be referred to the 2015 budget process for consideration: That the duration of the winter overnight on-street parking restriction be reduced from six months to four months (December 1 until March 31) [Note: Staff only recommend this in conjunction with the authority to declare a temporary on-street parking ban]; and 4. That the following be referred to staff to develop a policy and criteria for any local street that does not currently have, but where there is a request for, year-round permissive overnight parking, permit year-round overnight parking on one side of the street if the street has a travel width (curb face to curb face) of at least 7 metres and if the street has at least one residence with no driveway and no options to provide a driveway, and report back to the Operations, Transit, and Emergency Services Committee.	(Traffic)	Yes for Item #4	1. Is in place. 2. Only street that was affected is Goodwin Drive and permissive overnight parking signs have been removed and bylaw amended. 3. Bylaw has been amended and it was discussed at 2015 budget (revenue loss). 4. Outstanding; propose report Oct. 6/15 to IDE Committee.
September 10, 2013	1. That a Recycled Water Distribution System and an Edinburgh Road Trail Underpass not be included within the scope of final design	(Engineering) Don Kudo	No	1. Completed.

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
	<p>and construction of the York Trunk Sewer and Paisley-Clythe Feedermain project.</p> <p>2. That staff review the proposed business case and timing for implementation of a proposed Recycled Water Distribution System as part of future master plan updates such as the ongoing update to the City's Water Supply Master Plan, Wastewater Treatment Master Plan, Water and Wastewater Servicing Master Plan and Water Conservation and Efficiency Plan.</p> <p>3. That staff review the proposed timing for implementation of an Edinburgh Road Trail Underpass or alternative trail connection in conjunction with the future reconstruction of the Edinburgh Road bridge.</p>			<p>2. Future work.</p> <p>3. Future work.</p>
April 29, 2013	<p>1. That the report entitled "Supporting the Expansion of Community CarShare Cooperative to Guelph", dated April 22, 2013, be received.</p> <p>2. That Council approve the transfer of entitlement of the free parking space in the Baker Street Parking Lot from the former Guelph Community Car Coop (GCCC) to the Community CarShare Cooperative.</p> <p>3. That Council approve providing a second dedicated CarShare space downtown free of charge in a location mutually agreed upon by Community CarShare and staff.</p> <p>4. That staff be directed, as part of the Zoning By-law Review, to develop a change in policy to reduce parking requirements for a development that has provided access to a car sharing practice.</p> <p>5. That staff be directed to set the term of the proposed spaces for car sharing to ten years.</p>	<p>Jennifer Juste Don Kudo</p> <p>Pat Sheehy Melissa Aldunate</p> <p>Anna Marie O'Connell</p>	Yes	<p>1. Completed.</p> <p>2. Completed.</p> <p>3. Completed.</p> <p>4. Outstanding. Transportation Demand Coordinator to coordinate response with Planning staff. To be addressed through the Comprehensive Zoning Bylaw Review. Timing to be determined.</p> <p>5. Completed.</p>
April 8, 2013	That the Site Alteration by-law be referred back to staff for review and report back to the Planning, Building, Engineering and Environment Committee.	(Engineering) Kealy Dedman	Yes	Outstanding. Report back to IDE in Q3-2015.
February 19, 2013	<p>1. That the Planning, Building, Engineering and Environment Report entitled "Guelph Cycling Master Plan", dated February 19, 2013, be received.</p> <p>2. That Council approve the Cycling Master Plan, including the cycling network, as illustrated in Schedule 1 to this report, and the recommendations for implementing physical and social infrastructure for cycling, as outlined in this report.</p> <p>3. That Council approve the recommended network of on-street bike lanes, and direct staff to implement them as part of road</p>	(Engineering) Jennifer Juste	No	<p>1. Completed.</p> <p>2. Completed.</p> <p>3. Completed – Network approved;</p>

Infrastructure, Development and Enterprise
Council/Committee Outstanding Motions
 ATTACHMENT 1

Date	Resolution	Contact	Report Required to Committee? Yes/No	Status
	<p>reconstruction or road restriping projects, subject to appropriate budget approvals as outlined in this report, and categorized in Schedules to the report as follows:</p> <p>a. Schedule 3: On-street bike lanes involving road widening b. Schedule 4: On-street bike lanes without road widening c. Schedule 5: On-street Shared (Sharrow) lanes without road widening</p> <p>4. That Council approve the implementation of on-street bike lanes on the five streets (Downey Road, Eastview Road, Grange Road, Starwood Drive and Stevenson Street) listed in Schedule 4, that will result in the removal of on-street parking as currently provided on those streets, and direct staff to:</p> <p>(i) inform residents, as well as the community at large, that on-street parking may be impacted by the need to provide bike lanes on those streets to establish a continuous and convenient citywide cycling network; (ii) give those residents adequate notice and opportunity to provide feedback on safety concerns or other relevant information; and (iii) take steps to address residents' concerns and minimize the impact on parking to the extent possible.</p> <p>5. That Council authorize staff to investigate the feasibility, including costs, of paving and maintaining approximately 30 km of the City's existing primary trail system to provide a continuous system of on-street and off-street cycling network for commuter use.</p> <p>6. That a summary of capital financing to implement the Guelph Cycling Master Plan be brought back in advance of the capital prioritization process.</p> <p>7. That staff consider current trail systems that currently do not allow bicycling within the overall network.</p>			<p>– Staff is implementing.</p> <p>4. Completed Stevenson Street. Downey Road subject to further study, commencing May 2015 and reporting back to Council in Q3 2015, as directed. Other locations will be addressed when they require resurfacing or reconstruction work.</p> <p>5. Ongoing. Feasibility Study awarded in April and study will commence in May 2015. Work is underway.</p> <p>6. Completed.</p> <p>7. Ongoing.</p>
February 4, 2013	<p>1. That Council endorse the Proposed Source Water Protection Plan, provided in Attachment 1, to the Planning, Building, Engineering and Environment Report 13-05, including the City of Guelph specific policies;</p> <p>2. That staff comments on the implementation and next steps in the process, provided to the Source Protection Authority, dated January 21, 2012 and as set out in Attachment 3, to the Planning, Building, Engineering and Environment Report 13-05, be endorsed;</p> <p>3. That Council request the Source Protection Authority to consult the</p>	(Engineering) Peter Rider	Yes	<p>1. Completed.</p> <p>2. Completed.</p> <p>2. Completed.</p>

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	<p>City of Guelph on any comments or requested revisions to the Source Water Protection Plan proposed by the Ministry of Environment as part of the approval of the Plan or any subsequent amendments to the Source Water Protection Plan;</p> <p>4. That City staff be directed to consult with adjacent municipalities regarding options and opportunities for coordinated implementation of the Source Water Protection Plan, and to identify synergies and efficiencies, and report back to Council by late 2013;</p> <p>5. That City staff be directed to inform the Source Protection Authority that the staff comments and the Proposed Source Water Protection Plan have been endorsed by Council.</p>			<p>4. Outstanding – Report back to Council in Q1, 2015. MOU in preparation – details being drawn up – deter to later in 2015 until MOU is finalized.</p> <p>5. Completed.</p>
ENVIRONMENTAL SERVICES				
July 7, 2014	<p>1. That Council receive the Water Supply Master Plan Update Report (final draft).</p> <p>2. That the Water Supply Master Plan Update be approved in principle.</p> <p>3. That staff be directed to implement the recommendations, subject to budget approval.</p>	(Water Services) Peter Busatto		
June 23, 2014	<p>1. That Council endorse, in principle, the Grand River Watershed Water Management Plan.</p> <p>2. That the City continue to collaborate with other Plan partners to develop and voluntarily implement the best value solutions to water management issues in the Grand River Watershed.</p>	(Wastewater) Kiran Suresh	No	<p>1. Complete.</p> <p>2. Ongoing initiative. Staff could provide update in the budget report.</p>
April 28, 2014	<p>1. That the Executive Director of Planning, Building, Engineering and Environment be authorized to enter into a contract with Recyclable Material Marketing (ReMM) and Rizzo Environmental Services to process recyclable material at Guelph's Material Recovery Facility (MRF), subject to the satisfaction of the Executive Director of Finance and Enterprise and the City Solicitor, or their designates.</p> <p>2. That the Executive Director of Planning, Building, Engineering and Environment be authorized to enter into a contract with ReMM to haul and dispose of 22,500 tonnes of residual waste at a waste-to-energy facility, subject to the satisfaction of the City Solicitor, or designate.</p> <p>3. That Council approves the hiring of up to an additional thirty-six (36) staff to operate a second shift at the MRF for the term of this contract.</p>	(Solid Waste) Dean Wyman	No	<p>1. Outstanding. Contract being written.</p> <p>2. Outstanding. Contract being written.</p> <p>3. Completed.</p>
June 27, 2011	WHEREAS the Executive Team has been directed to advise Council, based on Council's ranking of the initial 75 services, regarding which	(Solid Waste) Dean Wyman	Yes	

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	<p>services are recommended for a service review and which are recommended for an operational review;</p> <p>AND WHEREAS the residential waste collection service was ranked by Council fairly low on "total score rank" with a fairly high standard deviation;</p> <p>AND WHEREAS through the service review process Council will consider what our relationship to the provision of services should be, including any potential impacts on both capital and operational costs;</p> <p>THEREFORE BE IT RESOLVED that staff be directed to identify residential waste collection for a service review and report back through the Service Review process on the best timing and cost to conduct this service review;</p> <p>AND THAT the service review be restricted to whether or not the curbside residential waste collection service be provided internally by City staff.</p>			<p>Completed. Best timing reported to Council.</p> <p>Outstanding. Referred to Internal Auditor. Review to be considered following full implementation of cart collection program (i.e. 2015).</p>
PLANNING, URBAN DESIGN AND BUILDING SERVICES				
March 9, 2015 Council Planning	<ol style="list-style-type: none"> 1. That Report 15-22 regarding an application to lift the Holding symbol submitted by 5 Arthur Street Developments, 2278560 Ontario Inc., on the R.4B-15 (H) zoning of the lands municipally known as 5 Arthur Street South, and legally described as Part of Grist Mill Lands, East side of Speed River, Plan 113 and Part Lot 76, and Lots 77, 78, 79, 80, 81 and 82, Plan 113, (as amended), designated as Parts 11, 12 and 13, Reference Plan 61R11955, together with an easement over Part 17, 61R11955 as in Instrument No. WC212993; Guelph and Part of Grist Mill Lands, Plan 113, East of River Speed, designated as Parts 14, 15 and 16, Reference Plan 61R11955; subject to an Easement as in Instrument No. RO682767; together with an Easement over Part 17, 61R11955 as in Instrument No. WC212993; City of Guelph, from Infrastructure, Development and Enterprise, dated March 9, 2015, be received. 2. That City Council authorize the CAO to execute a development agreement between the City of Guelph and 2278560 Ontario Inc., on the terms and conditions described in Staff Report 15-22, with a form and content satisfactory to the Deputy CAO of Public Services. 3. That City Council direct that the City Solicitor register, or confirm registration of, the executed development agreement referred to in recommendation 2, above, on title to the property municipally known as 5 Arthur Street South. 	(Planning) Katie Nasswetter	No	<ol style="list-style-type: none"> 1. Completed 2. Completed 3. Completed

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	4. That City Council approve the By-law to lift the Holding symbol imposed by Bylaw (2014)-19793, which shall take effect upon confirmation of the registration on title to the property of the development agreement referred to in recommendations 2 and 3, above, by the City Solicitor.			4. Completed
March 9, 2015 Council Planning	1. That the Council Planning Report 15-02, dated March 9, 2015 regarding the notice of intention to designate 18 Kathleen Street pursuant to Part IV of the Ontario Heritage Act be received. 2. That the City Clerk be authorized to publish and serve notice of intention to designate 18 Kathleen Street pursuant to the Ontario Heritage Act and as recommended by Heritage Guelph. 3. That the designation by-law be brought before City Council for approval if no objections are received within the thirty (30) day objection period.	(Planning) Stephen Robinson	No	2. Complete 3. Scheduled for Council June 9/15
December 8, 2014	1. That Report 14-71 regarding an application for Site Plan Approval submitted by Reid's Heritage Homes Ltd. on behalf of Loblaw Properties Limited proposing a temporary real estate sales office/trailer on the lands municipally known as 1750 Gordon Street, and legally described as Part of Block 64, Plan 61M-65, from Infrastructure, Development and Enterprise dated December 8, 2014, be received. 2. That approval authority for a site plan application submitted by Reid's Heritage Homes Ltd. on behalf of Loblaw Properties Limited proposing a temporary real estate sales office/trailer to be located on a vacant portion of an existing mixed use commercial development on the lands municipally known as 1750 Gordon Street, and legally described as Part of Block 64, Plan 61M-65, be given to the General Manager of Planning Services, subject to resolving the technical issues set out in Attachment 2 of Infrastructure, Development and Enterprise Report 14-71, dated December 8, 2014 to the satisfaction of the General Manager of Planning Services.	(Planning) Sylvia Kirkwood	No	1. Completed 2. Completed March 10, 2015
August 25, 2014	1. That Report 14-38 regarding Official Plan and Zoning By-law Amendment applications by 5 Arthur Street Developments, 2278560 Ontario Inc., for approval of an Official Plan Amendment and Zoning By-law Amendment to permit the development of a six (6) phase mixed use, residential and commercial development for the property municipally known as 5 Arthur Street South, and legally described as Part of Grist Mill Lands, East side of Speed River, Plan 113 and Part Lot 76, and Lots 77, 78, 79, 80, 81 and	(Planning) Katie Nasswetter	No	1. Completed

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	<p>82, Plan 113, (as amended), designated as Parts 11, 12 and 13, Reference Plan 61R11955, together with an easement over Part 17, 61R11955 as in Instrument No. WC212993; Guelph and Part of Grist Mill Lands, Plan 113, East of River Speed, designated as Parts 14, 15 and 16, Reference Plan 61R11955; subject to an Easement as in Instrument No. RO682767; together with an Easement over Part 17, 61R11955 as in Instrument No. WC212993; City of Guelph, be approved in accordance with the zoning regulations and conditions, as amended, outlined in Attachment 2.</p> <p>2. That in accordance with Section 34(17) of the Planning Act, City Council has determined that no further public notice is required related to the minor modifications to the proposed Zoning By-law Amendment affecting 5 Arthur Street South.</p> <p>3. That the CAO be authorized to approve a development agreement or related agreement(s) including terms described in Staff Report 14-38 pursuant to terms described in the staff report and subject to applicable policies and legislation, in consultation with the City Solicitor, Executive Director for Community and Social Services, the Executive Director Planning Building, Engineering & Environment and the Chief Financial Officer, for the period of September 12, 2014 through to December 1, 2014</p>			<p>2. Completed</p> <p>3. Completed.</p>
August 25, 2014	That the Streetscape Manual (contained in Chapter 2 of Attachment 1) be adopted and that staff be directed to use the Streetscape Manual to guide the design of the City's public realm capital projects and private investments that impact the public realm in the Downtown.	(Planning) David DeGroot	No	Completed
August 25, 2014	That the Downtown Built Form Standards (contained in Chapter 3 of Attachment 1) be adopted and that staff be directed to use the document to guide the review of development applications within Downtown.	(Planning) David DeGroot	No	Completed
August 25, 2014	That, as individual public realm capital projects begin advancing through the detailed design phase prior to construction, such as St. George's Square and other streetscape reconstruction projects, staff continue to engage the public and businesses in the design and construction planning process phase; and that staff keep council informed regarding refinements and improvements to the design made through the detailed design process.	(Planning) David DeGroot	Yes	Outstanding. To be addressed by Downtown Renewal Office in conjunction with Planning and Engineering
August 25, 2014	That the cost estimates for the Streetscape Manual and the Conceptual Design for St. George's Square be referred to the 2015 operating and capital budget and 10 year capital budgeting process.	(Planning) David DeGroot	No	2015 Budget process completed. 10 yr. Capital forecast outstanding.

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August 25, 2014	<ol style="list-style-type: none"> 1. That Report 14-48 regarding the proposed demolition of a detached dwelling at 103 Grange Street, legally described as Plan 298, Lot 9, Part Lot 8, 61R4686, Part 2, Part 3, from Planning, Building, Engineering and Environment dated August 25, 2014, be received; and 2. That the proposed demolition of the detached dwelling at 103 Grange Street be approved; and 3. That the applicant prepare and submit a Tree Inventory, Preservation and Compensation Plan in accordance with the Private Tree Protection By-law to the satisfaction of the General Manager of Planning Services prior to issuance of a demolition permit; and 4. That the applicant erect any required protective fencing recommended by the Tree Inventory, Preservation and Compensation Plan at one (1) metre from the dripline of any existing trees on the property or on adjacent properties prior to the commencement of demolition and maintain fencing during demolition and construction of the new dwelling; and 5. That the applicant be requested to contact the General Manager of Solid Waste Resources, within Planning, Building, Engineering and Environment regarding options for the salvage or recycling of all demolition materials. 	(Planning) Michael Witmer	No	<ol style="list-style-type: none"> 1. Competed 2. Completed. Demolition Permit issued Oct. 17, 2014 3. Completed Oct. 3, 2014 4. Completed Oct. 3, 2014 5. Completed. Applicant advised of the request.
August 25, 2014	<ol style="list-style-type: none"> 1. That Report 14-29 from Planning, Building, Engineering and Environment regarding the Rental Housing Licensing Recommended Approach dated August 5, 2014 be received. 2. That Council approve, in principle, the recommended alternative approach to a rental housing licensing program described in Report 14-29 from Planning, Building, Engineering and Environment dated August 5, 2014. 3. That the proposed expansion package for one full-time proactive inspector and a comprehensive communications and education plan be referred to the 2015 budget process. 4. That staff report back in Q4 in 2015 to demonstrate the effectiveness of the alternative approach. 	(Planning) Joan Jylanne (Building) Bill Bond	Yes	<ol style="list-style-type: none"> 1. Completed 2. Completed 3. Completed 4. Outstanding
July 14, 2014	<ol style="list-style-type: none"> 1. That Report 14-40 regarding the proposed demolition of two (2) detached dwellings at 170 to 178 Elizabeth Street inclusive, legally described as Part Lot 5, Plan 263 designated as Parts 3 & 4, Plan 61R11826, Lot 6, Plan 263 and Lot 7, Plan 263; City of Guelph, from Planning, Building, Engineering and Environment dated July 14, 2014, be received. 	(Planning) Randy Harris	No	<ol style="list-style-type: none"> 1. Completed. 2. Completed. Demolition Permit

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	<p>2. That the proposed demolition of two (2) detached dwellings at 170 to 178 Elizabeth Street inclusive be approved.</p> <p>3. That the applicant be requested to erect protective fencing at one (1) metre from the dripline of any existing trees on the property or on adjacent properties which can be preserved prior to commencement of demolition and maintain fencing during demolition and construction of the new dwellings.</p> <p>4. That Council approve the removal of the dwelling located at 170 Elizabeth Street from the City of Guelph's Municipal Register of Cultural Heritage Properties provided that the owner or proponent work with Heritage Planning staff to determine and retain any architectural elements of the building that may be practically salvaged for reuse, to the satisfaction of the General Manager of Planning Services.</p> <p>5. That Council approve the removal of the dwelling located at 178 Elizabeth Street from the City of Guelph's Municipal Register of Cultural Heritage Properties provided that the owner or proponent work with Heritage Planning staff to determine and retain any architectural elements of the building that may be practically salvaged for reuse, to the satisfaction of the General Manager of Planning Services, and that the owner or proponent create, at their own expense, a commemorative feature on-site to recognize both the houses that were originally on the site and also to show how the Franchetto family conducted a market garden/greenhouse business from the premises for 43 years.</p> <p>6. That the applicant be requested to contact the General Manager of Solid Waste Resources, within Planning, Building, Engineering and Environment regarding options for the salvage or recycling of all demolition materials.</p>	<p>(Planning) Stephen Robinson</p> <p>(Planning) Stephen Robinson</p>		<p>issued July 23, 2014</p> <p>3. Completed May 26, 2014</p> <p>4. Completed July 14, 2014</p> <p>5. Part a) Completed Part b) To be addressed through Site Plan</p> <p>6. Completed. Applicant advised of the request.</p>
June 9, 2014	<p>1. That Report 14-39 regarding the proposed demolition of a detached dwelling at 41 Irving Crescent, legally described as Lot 40, Registered Plan 61M-80, City of Guelph, from Planning, Building, Engineering and Environment dated June 9, 2014 be received.</p> <p>2. That the proposed demolition of the detached dwelling at 41 Irving Crescent be approved.</p> <p>3. That the applicant be requested to erect protective fencing at one (1) metre from the dripline of any existing trees on the property or on adjacent properties which can be preserved prior to commencement of demolition and maintain fencing during</p>	(Planning) Randy Harris	No	<p>1. Completed. Demolition Permit issued</p> <p>2. Completed June 11, 2014</p> <p>3. Completed. Advised applicant of this request</p>

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	demolition and construction of the new dwelling.			
May 26, 2014	That the matter of the Rental Housing Licensing Recommended Approach be referred back to Planning & Building, Engineering and Environment Committee.	(Planning) Joan Jylanne	Yes	Completed
May 21, 2014	<ol style="list-style-type: none"> 1. That report CHR-2014-39 entitled "Wilson Farmhouse – Submissions to the Request for Expression of Interest" be received. 2. That Council withdraw the Notice of Intention to Designate the property known as 80 Simmonds Drive, in accordance with Section 29 (14) of the Ontario Heritage Act. 3. That once the Notice of Intention to Designate has been withdrawn, the farmhouse be demolished, while documenting and salvaging, where possible, significant architectural and heritage features to the satisfaction of the City's Senior Heritage Planner. 4. That the existing walnut trees be protected, prior to and during demolition, by fencing to define a Tree Protection Zone beyond the dripline of the trees. 5. That the land area surrounding the farmhouse be retained as parkland and that Park staff integrate the parcel into the Wilson Farm Park Master Plan. 	<p>(Planning) Stephen Robinson</p> <p>(Parks) Karen Sabzali</p>	No (not by Planning)	<ol style="list-style-type: none"> 2. Completed. Advertised June 2014 3. Completed 4. Completed 5. Referred by Council to Parks
April 7, 2014	That the definition of "Mobile Sign" within the City's Zoning By-law be referred to the Comprehensive Sign By-law Review.	(Building) Bruce Poole	No	Has been referred to the next comprehensive sign by-law review process. Future work: sign by-law review is not scheduled in any present or future work plans.
February 10, 2014	<ol style="list-style-type: none"> 1. That the application by 5 Arthur Street Developments, 2278560 Ontario Inc. for a Tax Increment-Based Grant (TIBG) pursuant to the Brownfield Redevelopment Community Improvement Plan and applying to 5 Arthur Street South, be approved with an upset limit of \$3,121,305. 2. That \$2,319,694 of Brownfield TIBG Reserve Funds be reallocated to the Downtown TIBG Reserve Funds. 3. That the application by 5 Arthur Street Developments, 2278560 Ontario Inc. for a Tax Increment-Based Grant pursuant to the Downtown Guelph Community Improvement Plan and applying to 5 Arthur Street South, be approved with an upset limit of \$8,566,117. 4. That staff be directed to finalize Brownfield and Downtown Tax Increment-Based Grant agreements between the City and 5 Arthur Street Developments, 2278560 Ontario Inc., or any subsequent 	(Planning) Tim Donegani	No	<ol style="list-style-type: none"> 1. Completed 2. Completed 3. Completed 4. Completed

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	<p>owner, as described in this report to the satisfaction of the General Manager of Planning Services, the Corporate Manager, Downtown Renewal, the City Solicitor, and the City Treasurer.</p> <p>5. That staff be directed to respond to the next application (Tricar) received in sequence within the remaining funds allocated across the TIBG reserves and provide their recommendation to committee.</p> <p>6. That staff include options for the replenishment and/or continuation of TIBG programs reserve funding within the Guelph Economic Investment Fund discussions occurring over Q1/2 2014.</p>	<p>5. Downtown Renewal Office - Ian Panabaker</p> <p>6. Downtown Renewal Office - Ian Panabaker</p>		<p>5. Completed</p> <p>6. Completed. GEIS framework presented to Council June 2014; will address TIBG programming.</p>
November 4, 2013	<p>1. That Report 13-67 regarding the proposed demolition of a four (4) unit apartment building at 1159 Victoria Road South, legally described as Concession 8, Rear Part Lot 5, City of Guelph, from Planning, Building, Engineering and Environment dated November 4, 2013, be received.</p> <p>2. That the proposed demolition of the four (4) unit apartment building at 1159 Victoria Road South be approved.</p> <p>3. That the applicant shall erect protective fencing at one (1) metre from the dripline of any existing trees on the property being preserved and also that have the potential of being impacted by demolition activities, prior to commencement of demolition and maintain fencing during demolition.</p> <p>4. That the applicant consult with the Ministry of Natural Resources regarding Barn Swallow habitat, undertake any habitat screening activities and obtain clearance as required, prior to commencement of any demolition activities.</p> <p>5. That the applicant be requested to contact the General Manager of Solid Waste Resources, within Planning, Building, Engineering and Environment regarding options for the salvage or recycling of all demolition materials.</p>	(Planning) Michael Witmer	No	<p>1. Completed. Demolition Permit issued May 13, 2014</p> <p>2. Completed.</p> <p>3. Completed</p> <p>4. Completed Oct. 18, 2013.</p> <p>5. Completed. Applicant advised of request.</p>
October 9, 2013	That the Chair of Planning & Building, Engineering and Environment Committee be directed to bring the concerns related to coordinating work regarding stranded assets, brownfield field liabilities and the implementation of the Brownfield Redevelopment Community Improvement Plan to the CAO to discuss with the Executive Team.		Yes	Finance is lead. IDE staff is involved in work regarding stranded assets.
September 30, 2013	<p>1. Whereas a great deal has been learned from the failed conservation of the Wilson Farmhouse.</p> <p>2. That the matter of appropriate funding for the maintenance and conservation of heritage resources in City ownership be referred to the 2014 capital budget process.</p>	2. CSS (Corporate Bldg. Maintenance) -	Yes	2. Completed. Responded to by Corporate Building Maintenance during 2014 Operating Budget

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	3. That the matter of the appropriate commemoration of heritage sites throughout the City be referred to Heritage Guelph for review and a recommendation to come back to PBEE. 4. That Council seek the advice of Heritage Guelph, in consultation with the Senior Heritage Planner or delegate, research best practices in Ontario for municipal heritage marker/plaque programs as part of its review.	Mario Petricevic 3. & 4. (Planning) – Stephen Robinson		process. 3 & 4. Ongoing. Added to the Heritage Guelph Workplan
September 10, 2013	1. That the request to change the cell tower policy be referred to staff to report back to the Planning & Building, Engineering and Environment Committee on options regarding: a) changes to City policy; and b) advocacy for a review of Safety Code 6. 3. That the matter of the Grange and Starwood cell towers and the extended pole on Auden Road be placed on a future meeting agenda of the Planning & Building, Engineering and Environment Committee.	Bruce Poole Grant Ferguson	2. Yes	1. Completed. 2. Outstanding. Neither cell tower nor extended pole has been installed. Service provider is confirming usage levels and will be required to undertake further community consultation prior to any installation.
April 8, 2013	1. That the Council Planning Report 13-11, regarding the proposed removal of the barn at 132 Hart's Lane West from the Municipal Register of Cultural Heritage Properties, dated April 8, 2013, be received. 2. That, given the severe structural condition of the Hart barn and the addition, Council authorize staff to amend the description of the heritage attributes pertaining to 132 Hart's Lane West, a listed non-designated property in the City's Municipal Register of Cultural Heritage Properties, to refer only to the Hart farmhouse and to remove all references to the large bank barn and the addition as identified in this report. 3. That the property owner and applicant be directed to develop and implement a strategy at their cost, to the satisfaction of City staff, that satisfies the following cultural heritage conditions: <ul style="list-style-type: none"> that the Hart barn and its interior framing be completely documented through measured drawings and photographs (before and during disassembly); that all salvageable wood members (e.g. beams, posts or cladding) and the stone foundation wall be retained and appropriately stored for future study of potential reuse in situ or within a future proposed subdivision; that heritage interpretive material presented in the form of an outdoor plaque be created by the proponent and installed for public view near the retained farmhouse to explain the former 	(Planning) Stephen Robinson	No	2. Completed. 3. <ul style="list-style-type: none"> Completed. Completed. Outstanding. Part of future development application.

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	Hart farm complex and its cultural heritage value.			
April 8, 2013	1. That staff be directed to report back to the Planning & Building, Engineering and Environment Committee on the most appropriate mechanism to determine the integrity and potential retention of any barns that remain on the City of Guelph Heritage Register.	(Planning) Stephen Robinson	Yes	Outstanding. Added to Heritage Guelph Workplan.
February 25, 2013	1. That the proposal for an affordable housing project by Michael House, and located at 185-187 Bristol Street, be approved in principle. 2. That staff be directed to finalize the form of an Indemnity Agreement between the City and the County of Wellington, to the satisfaction of the City Solicitor and the Chief Financial Officer. 3. That the Mayor and Clerk be authorized to execute the Indemnity Agreement in time for it to be received by the County by February 28, 2013. 4. That the Clerk be directed to inform the County of Wellington by February 28, 2013 of the City's decision regarding the proposal, and to further advise that no City action is required to provide the mandatory municipal incentives required by the Investment in Affordable Housing for Ontario program. 5. That municipal incentives be offered in the form of a grant equivalent to the cost of the rezoning application site plan fees, building permit fees, development charges and parkland levy to Michael House, and notwithstanding various by-laws that staff be authorized to accept deferred payment of required municipal fees and charges to coincide with the timing of receipt of funds through the Investment in Affordable Housing program. 6. That staff be directed to finalize an agreement with Michael House to implement the municipal incentives to the satisfaction of the General Manager of Planning Services, the City Solicitor and the Chief Financial Officer. 7. That the Mayor and Clerk be authorized to execute the Municipal Incentives Agreement. 8. That the proposed demolition of one detached dwelling at 185 Bristol Street be approved. 9. That the applicant be requested to contact the General Manager of Solid Waste Resources, Planning, Building, Engineering and Environment, regarding options for the salvage or recycling of all demolition materials.	(Planning) Tim Donegani	No	2. Completed. 3. Completed. 4. Completed – letter to County Clerk from City Clerk dated Feb.27/13 5. Completed. 6. Completed. 7. Completed. 8. Completed. 9. Completed. Applicant advised of request.
December 10/12	1. THAT the Planning, Building, Engineering and Environment Report 12-102, regarding the Brooklyn and College Hill Heritage	(Planning) Stephen Robinson	No	

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	<p>Conservation District Boundary – Final Recommendation, dated December 10, 2012, be received;</p> <p>2. AND THAT Council adopt the Alternative Boundary Option B as the final boundary for the Brooklyn College Hill Heritage Conservation District Plan as shown in Attachment 4 of PBEE Report 12-102 (dated December 10, 2012);</p> <p>3. AND THAT staff and Heritage Guelph be directed to undertake background research and initiate preliminary discussion with the property owners of 220 Gordon Street and 22 James Street East regarding the potential for individual designation under Part IV of the Ontario Heritage Act;</p> <p>4. AND THAT the City enter into discussion with the University of Guelph regarding height and scale limits and appropriate setbacks with respect to the redevelopment of 346 Gordon Street.</p>			<p>2. Completed</p> <p>3. Ongoing – Added to Heritage Workplan</p> <p>4. Completed</p>
October 22, 2012	THAT staff be directed to report back with a cost/benefit analysis of different service delivery models to support the most efficient and effective implementation of the Urban Forest Management Plan.	(Planning and Forestry)	Yes	Completed as part of Council approval of Urban Forest Management Plan and subsequent budget approvals.
September 24, 2012 Council	<p>1. THAT the Planning, Building, Engineering and Environment report 12-58, regarding the Heritage Planning: Annual Activity Report and Four Year Work Plan Update, dated September 17, 2012, be received;</p> <p>2. AND THAT Heritage Guelph be requested to report to Council on financial mechanisms utilized in other communities best practices to support the maintenance and restoration of heritage properties;</p> <p>3. AND THAT staff be directed to conduct an orientation session for Council in consultation with Heritage Guelph.</p>	(Planning) Stephen Robinson	Yes	<p>2. Outstanding. Added to Heritage Guelph Workplan.</p> <p>3. Outstanding. Following election 2014.</p>
September 26, 2011	THAT the proposed renaming of York Road Park be referred back to the Planning & Building, Engineering and Environment Committee; AND THAT the Committee give consideration to alternative opportunities for recognizing the legacy of Jessica's Footprint in our community including the possibility of renaming a portion of York Road Park.	(Planning) Rory Templeton	Yes	Staff are continuing to work with Jessica's Footprint to resolve the resolution.
April 26, 2010	THAT the matter of reducing and minimizing the proliferation of all election signs on private and public properties be deferred until 2011 and considered during the 2011 priority planning session.	(Building) Bruce Poole	No	Outstanding. There have been no Council priority planning sessions and no concerns raised by the public or Council since April, 2010. Will bring a motion to remove from Outstanding Motion List following 2014 election.

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FACILITIES MANAGEMENT				
	No outstanding motions.			

CONSENT REPORT OF THE PUBLIC SERVICES COMMITTEE

June 22, 2015

His Worship the Mayor and
Councillors of the City of Guelph.

Your Public Services Committee beg leave to present their FIFTH CONSENT REPORT as recommended at its meeting of June 1, 2015.

If Council wishes to address a specific report in isolation please identify the item. The item will be extracted and dealt with immediately. The balance of the Consent Report of the Public Services Committee will be approved in one resolution.

Blue Dot Guelph

1. That the Public Services Committee receive the presentation made by the Headwaters Class about the Blue Dot Initiative.
2. That Intergovernmental Staff examine a Guelph based Municipal Declaration on the Right to a Healthy Environment and report back to committee.

PS-2015.17 2014 Land Ambulance Ministry of Health Service Review

1. That the Public Services Report # PS-15-28 "2014 Land Ambulance Ministry of Health Service Review" dated June 1, 2015 be received.
2. That the Service Review findings related to response time performance that have financial implications due to the need for enhanced staffing be forwarded for consideration in the 2016 budget process.

All of which is respectfully submitted.

Councillor Christine Billings, Vice-Chair
Public Services Committee

Please bring the material that was distributed with the Agenda for the June 1, 2015 Public Services Committee meeting.



BLUE DOT GUELPH





THE BLUE DOT MOVEMENT

The Blue Dot movement calls upon local communities to sign declarations respecting people's right to live in a healthy environment – *clean air, clean water, and clean soils* for healthy food.

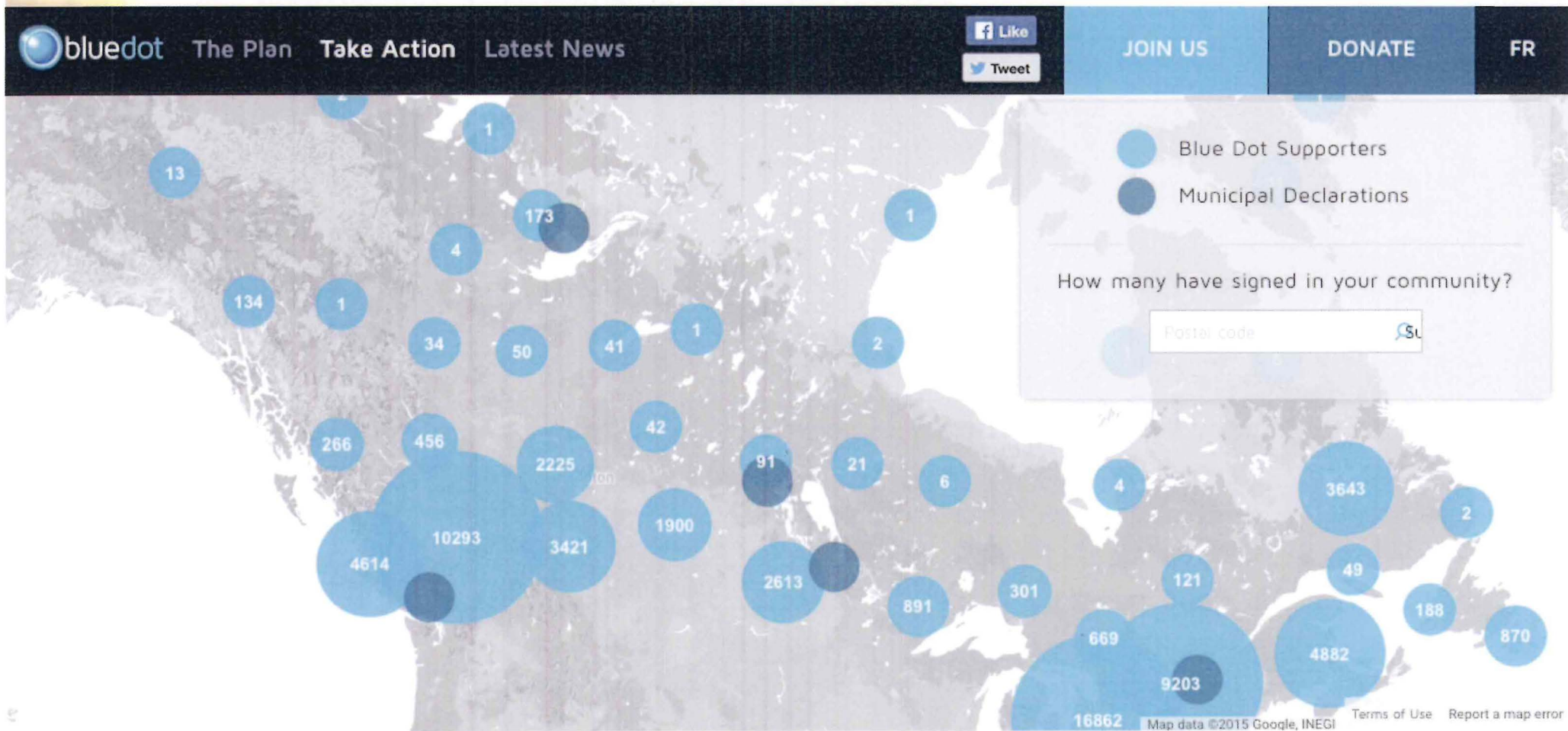
- More than 110 countries recognize the “*right to live in a healthy environment*”- but Canada is not one of them
- Blue Dot is a ‘grassroots initiative’
- Overall goal: Amend the Canadian Charter of Rights and Freedoms
- Encouraging individuals to sign petitions agreeing with Blue Dot
- Started by the David Suzuki Foundation



BLUE DOT CITIES

CANADA	ONTARIO
<ul style="list-style-type: none"> • Richmond, BC • The Pas, MB • Vancouver, BC • Montreal, QC • Austin, QC • Whitemouth, MB • Yellowknife, NT • Keremeos, BC • Dunnottar, MB • Victoria, BC • Duncan, BC • Ladysmith, BC • Boucherville, QC • Saanich, BC • Lytton, BC • Port Moody, BC • Central Saanich, BC • Burnaby, BC • Courtenay, BC • Saint-Bruno-de-Montarville, QC • Captial Regional District, BC • Whitehorse, YT • Port Coquitlam, BC • Tofino, BC 	<ul style="list-style-type: none"> • Hamilton • Kawartha Lakes • Richmond Hill • Erin • Ajax • St. Joseph • King <div data-bbox="1365 1331 1974 1542">  <p>the blue dot MOVEMENT</p> </div>

THE MOVEMENT IS GROWING



BLUE DOT GUELPH: ACTIONS

- Creating Blue Dot awareness→ social media
- Guelph Mercury Blue Dot Article
- Blue Dot Guelph online petition
- Blue Dot high school challenge
- Endorsed by Guelph Coalition

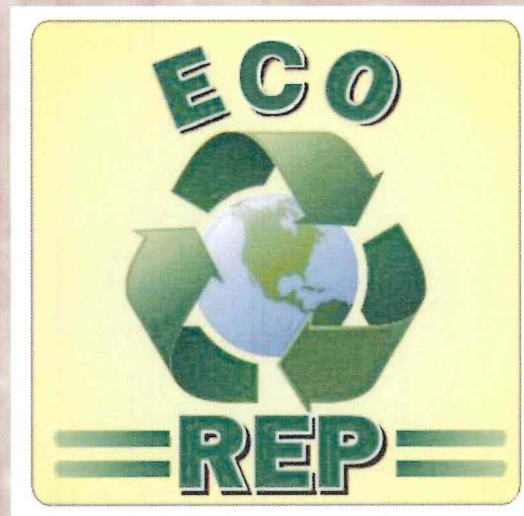




Student Support on the University of Guelph Campus



- Collected over 700 signatures
- Support from students of all years and a variety of programs
- Endorsed by several student organizations on campus



BLUE DOT GUELPH: GOALS

- Continue spreading awareness within the city
- Start hosting local Blue Dot events
- Guelph passing a Municipal Declaration outlining the rights stated by Blue Dot
- Guelph becoming a Blue Dot city and joining the movement



A HEALTHY ENVIRONMENT IN GUELPH WOULD EMBRACE...

- Clean Water
- Water Conservation
- Improved Air Quality
- Basic air quality standards
- Reduced pesticides and insecticides in soils





CITY OF DUNCAN

MUNICIPAL DECLARATION BY THE CITY OF DUNCAN

The Right to a Healthy Environment

Whereas the David Suzuki Foundation Blue Dot Tour has inspired many Canadians to request that the right to a healthy environment be enshrined in the Charter of Rights and Freedoms through support of the following motion; and

Whereas the City of Duncan understands that people are part of the environment, and that a healthy environment is inextricably linked to the well-being of our community; and

Whereas the City of Duncan's Official Community Plan (2007) and Integrated Community Sustainability Plan (2013) provide a strong policy foundation to pursue actions and initiatives that contribute toward a healthy environment; and

Therefore be it Resolved that the City of Duncan endorse the following declaration:

1. All people have the right to live in a healthy environment, including:
 - The right to breathe clean air;
 - The right to drink clean water;
 - The right to consume safe food;
 - The right to access nature;
 - The right to know about pollutants and contaminants released into the local environment;
 - The right to participate in decision-making processes that will affect the environment.
2. The City of Duncan has the responsibility, within its jurisdiction, to respect, protect, fulfill and promote these rights.



CITY OF DUNCAN

3. The City of Duncan shall apply the precautionary principle: where threats of serious or irreversible damage to human health or the environment exist, the City shall, within its jurisdictional authority, take cost-effective measures to prevent the degradation of the environment and protect the health of its citizens. Lack of full scientific certainty shall not be viewed as sufficient reason for the City to postpone such measures.
4. When the City of Duncan is evaluating reasonably foreseeable costs of proposed actions and alternatives, the City will consider costs to human health and the environment.
5. The City of Duncan shall review the objectives, targets, timelines and actions in its Integrated Community Sustainability Plan by December 31st, 2015, and evaluate progress towards fulfilling this declaration.
6. The City of Duncan shall report to its residents as part of this process.

Dated this 19th day
of January, 2015

Phil Kent, Mayor



ACKNOWLEDGMENTS

- Grant Linney
- Paul Gifford
- James Gordon
- Cameron Esler
- Magee Maguire



THANK YOU FOR YOUR TIME.

WORLD COUNTRIES IN SUPPORT OF BLUE DOT



STAFF REPORT



TO Public Services Committee

SERVICE AREA Public Services – Emergency Services / Paramedic Service

DATE June 1, 2015

SUBJECT 2014 Land Ambulance Ministry of Health Service Review

REPORT NUMBER PS-15-28

EXECUTIVE SUMMARY

SUMMARY OF REPORT

The Paramedic Services/Emergency Medical Services Division of Emergency Services recently underwent a Service Review conducted by the Ontario Ministry of Health and Long Term Care (MOHLTC). A final report of the findings of that review has now been received and is presented with this report.

KEY FINDINGS

Guelph Wellington Emergency Medical Service met the requirements of the MOHLTC Inspections and Certifications Branch, and the Certificate that authorizes the City of Guelph to provide ambulance services to the City of Guelph and County of Wellington will be renewed for an additional three years.

FINANCIAL IMPLICATIONS

There are no direct financial implications from this report, however the review did note that the Service is not always meeting its Response Time Performance Plan.

ACTION REQUIRED

To receive the report on the 2014 Land Ambulance Ministry of Health Service Review.

RECOMMENDATIONS

1. THAT the Public Services Report # PS-15-28 "2014 Land Ambulance Ministry of Health Service Review" dated June 1, 2015 be received
2. THAT the Service Review findings related to response time performance that have financial implications due to the need for enhanced staffing be forwarded for consideration in the 2016 budget process.

STAFF REPORT



BACKGROUND

Emergency Medical Services (EMS) is a division of the Emergency Services department in Public Services. The division is referred to as **Guelph Wellington Emergency Medical Service** and provides paramedic services to the City of Guelph and the County of Wellington.

The Ontario Ministry of Health and Long Term Care (MOHLTC) issues the Certificate that authorizes the City of Guelph to operate the Land Ambulance Service. The Certificate is renewable every third year. As part of the renewal process, the MOHLTC Inspections and Certification Branch conducts a thorough review of the service. This review was completed in December, 2014 and the final report from that review has now been received by the City (See ATT-1).

REPORT

A MOHLTC review team visited the Guelph Wellington EMS service on December 9 and 10, 2014. This was preceded by intensive preparations by staff to ensure that the service would meet the rigorous standards set for ambulance services.

The service review involved a thorough inspection of ambulance service vehicles, equipment and stations as well as an examination of Quality Assurance files and paramedic credential records. Review team members studied records of ambulance calls and equipment and vehicle maintenance records, and also rode in ambulances and observed paramedics in action to monitor patient care provided and paramedic adherence to policies and practices.

The Review Team noted five observations of areas where the service could improve. These observations are as follows:

- In a review of Ambulance Call Reports, 2% did not record patient care delivered to the relevant standard. These records have since been reviewed and do not represent significant errors or omissions.
- According to the records, one piece of equipment (a stretcher) was missed in one of the required quarterly inspections. A commitment has been made to improve tracking processes.
- The Review Team reminded us that the Communicable Disease Standard is changing in 2015 and that we will need to ensure that our records are updated. This is currently underway.
- The Review Team found that documentation completed by paramedics captured 17,287 of 17,859 possible data points, or 96.8%. Although this was not 100%, the Review Team did commend the service for this finding.

STAFF REPORT

- The Service Provider is not always meeting its Response Time Performance Plan. The Response Time Performance Plan for the Guelph Wellington coverage area is set by Council based on many factors including available resources, historical performance and call volumes, and recognized trends in call frequency and complexity. Guelph Wellington EMS has committed to continuing to strive to meet the targets set for the coverage area. Additional Paramedic resources were approved in the 2015 operating budget and are being added, but a request for more resources will be forwarded to the 2016 budget process for consideration.

The overall final report findings from this review are very positive. The Review Team commended the service for our Quality Assurance initiatives, training, vehicle conditions and overall operations. In presenting the initial findings of the review, the Review Team applauded the Guelph Wellington paramedics, recognizing their professionalism, compassion and dedication.

The inspection process includes a minimum threshold that must be met in order for the certificate to operate the ambulance service to be renewed. Guelph Wellington EMS surpassed this threshold and a Certificate will be issued for another three years.

CORPORATE STRATEGIC PLAN (delete those that don't apply)

Innovation in Local Government

2.2 Deliver Public Service better

City Building

3.1 Ensure a well designed, safe, inclusive, appealing and sustainable City

DEPARTMENTAL CONSULTATION

The City's Internal Auditor was present at key points of the Review process to understand the details and focus of the review team.

COMMUNICATIONS

N/A

ATTACHMENTS

ATT-1 2014 Final Report, Guelph Wellington EMS

Report Author:

Stephen Dewar

EMS Chief – Guelph Wellington Emergency Medical Service

STAFF REPORT



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Ambulance Service Review Final Report

The City of Guelph

**Guelph-Wellington Emergency
Medical Services**

Ministry of Health and Long -Term Care
Emergency Health Services Branch



**Ministry of Health and
Long-Term Care**

Emergency Health
Services Branch
590 Rossland Rd. E.
Whitby ON L1N 9G5
Tel.: 905-665-8086
Fax: 905-665-4044

**Ministère de la Santé et des
Soins de longue durée**

Direction des services de
santé d'urgence
590 rue Rossland E.
Whitby ON L1N 9G5
Tél.: 905-665-8086
Téléc.: 905-665-4044



April 8, 2015

Mr. Stephen Dewar
Chief
Guelph-Wellington Emergency Medical Services
Clair Road Emergency Services Centre
160 Clair Road West
Guelph ON N1H4E1

Dear Mr. Dewar:

Congratulations on successfully meeting the legislated requirements for certification as a land ambulance operator in the Province of Ontario. The Ambulance Service Review Follow Up conducted on March 9, 2015 found that Guelph-Wellington EMS continues ongoing improvement towards ensuring delivery of high quality ambulance service.

Guelph-Wellington EMS is to be commended for its efforts in the following areas:

- Preparation for the certification inspection
- Employee files
- Quality assurance initiatives
- Training
- Vehicles
- Operations

The Review found that Guelph-Wellington EMS meets the certification criteria and the legislated requirements. Accordingly, Guelph-Wellington EMS will be issued a renewed Certificate to operate an ambulance service.

Once again, congratulations to you and your team.

Sincerely,

A handwritten signature in dark ink, appearing to read "Michael Bay".

Michael Bay
Manager
Inspections and Certifications

Cc: Ms. Ann Pappert, CAO, The City of Guelph
Mr. Richard Jackson, Director, EHSB
Mr. Preston Holmes, Senior Manager, EHSB
Mr. Tarmo Uukkivi, Senior Manager, EHSB
Ms. Mary Vahaviolos, Senior Field Manager, EHSB

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Introduction

The *Ambulance Act* (the Act) stipulates that no person shall operate an ambulance service unless the person holds a certificate issued by the certifying authority. The Act further stipulates that a person shall be issued a certificate by the certifying authority only if the person has successfully completed the certification process; the ministry conducts an Ambulance Service Review prior to the expiration of an existing certificate to confirm that the provider meets legislated certification standards.

Legislated standards include:

- Advanced Life Support Patient Care Standards
- Ambulance Service Communicable Disease Standards
- Basic Life Support Patient Care Standards
- Land Ambulance Service Certification Standards
- Ontario Ambulance Service Documentation Standards
- Ontario Provincial Land Ambulance & Emergency Response Vehicle Standards
- Ambulance Service Patient Care & Transportation Standards
- Provincial Equipment Standards for Ontario Ambulance Services

In Ontario, the Patient Care Standards legislated under the *Ambulance Act* are designed to ensure that the highest levels of safety are in place for every patient being treated/transported by paramedics and are issued by the Ministry of Health and Long-Term Care with input from:

- Ontario physicians specializing in Emergency Medicine
- Ontario Association of Paramedic Chiefs
- Ontario Base Hospital Advisory Group
- Provincial Medical Advisory Committee

The Ambulance Service Review focuses upon three main areas which are represented in this report:

- Patient Care
- Quality Assurance
- Administration

Subsections within each area provide the legislative requirements, inspection methodologies, followed by the Review Team observations.

Ambulance Service Review Overview

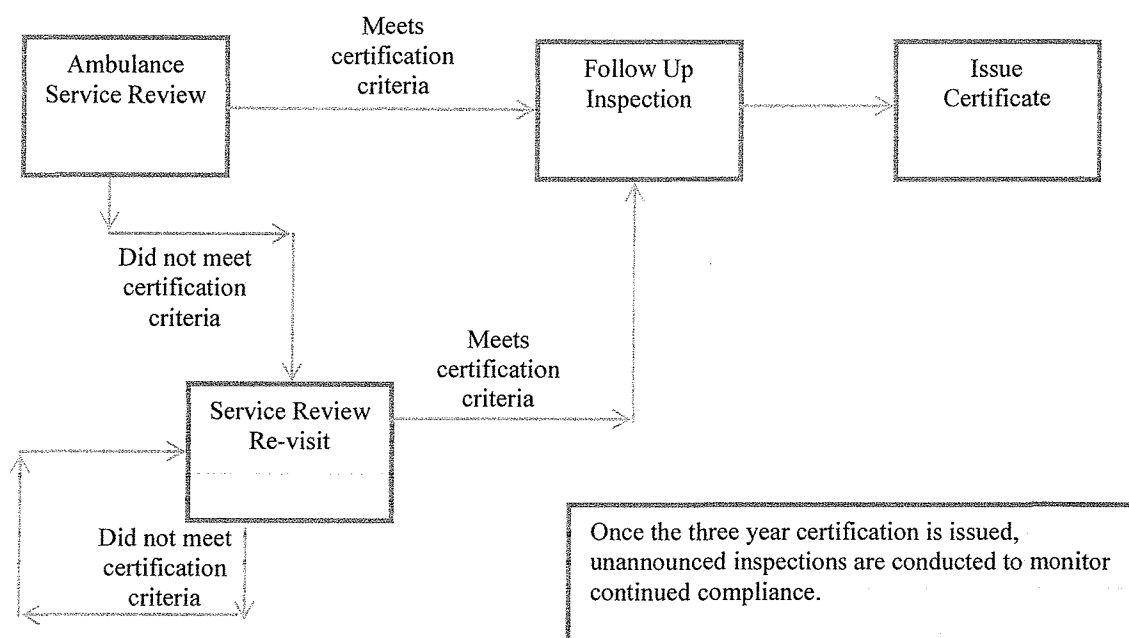
Certification Process: Ambulance Service Providers undergo an Ambulance Service Review every three years - the certification of a service is not extendable under the Act.

Service Providers due for review will be given advance notice, typically 90 days, before the on-site review occurs. This notification includes the Team Checklist Self-Assessment and Resource Tool which is provided to assist a service in preparing for the on-site review.

A Service Provider will also be sent a letter to confirm the date and time of the review, typically, 30 days prior to the on-site visit. Services requiring a re-visit will be given advance notice prior to the date of a team re-visit, typically 30 days.

When a service meets certification standards, it is issued a three-year certificate to operate an ambulance service. When an ambulance service operator does not initially meet certification standards, the Ministry conducts a Service Review Re-visit to re-evaluate the service's success in meeting certification standards.

The diagram below graphically represents the certification process.



With every Service Review, an oral exit meeting is conducted with the Service Provider. Continued consultation/assistance and a draft report are provided to assist the Service Provider.

To meet certification standards, a Service Provider must meet two thresholds:

1. 90%+ for Patient Care (which represents 70% of the overall inspection)
- AND**
2. 90%+ overall score (Patient Care 70%, Quality Assurance 20%, Administration 10%).

Review Team: Each Review Team will be comprised of persons experienced in management, operational and patient care delivery aspects of providing ambulance service. Team members are selected for their experience and are trained by Emergency Health Services Branch as quality surveyors. Composition of each Review Team is specific to the size and type of service being reviewed.

Currently the Review Team is comprised of service representation from approximately 70 percent of Ontario Paramedic Services. The on-site team will include one Ministry Team Leader, service Chiefs, Deputy Chiefs, Superintendents, Commanders, Deputy Commanders, Primary, Advanced and Critical Care Paramedics, all whom are considered seasoned subject experts in their field. Working together to ensure excellence in ambulance services to all Ontarians.

Upon completion of the on-site review, a report is provided to the Service Provider in draft. The Service Provider is provided opportunity to respond to the draft report. The response process is an opportunity for the Service Provider to identify potential inaccuracies and provide response in addressing any noted observations. Once the Service Provider's response has been received, the Ministry will coordinate with the Service Provider a suitable time for a follow up visit. A follow up visit is conducted to ensure the noted observations have been addressed by the Service Provider.

A final report, culminating the initial Review Team observations, response from the Service Provider (to the draft report) and any follow up observations, is then provided to the Service Provider. Upon successful completion of the Review process, a renewed Certificate is issued for a further three years.

Inspection Types: In addition to the Ambulance Service Review inspection, three other types of inspections are conducted:

Service Review Re-visit

Inspection conducted when a service has been found not to meet certification standards during an Ambulance Service Review.

Follow-up Inspection

Inspection conducted after a service has been found to meet certification standards, to confirm actions planned by a service to address observations during the Ambulance Service Review process, have been completed.

Unannounced Inspection

Inspection undertaken without prior notice, conducted throughout the three year certificate period.

Inspection Methodologies: The Ambulance Service Review Team will utilize a number of activities and processes to evaluate the success of a Service Provider in meeting the requirements of the legislation and standards. The team may utilize some or all of the following methods:

- Interviews: Interviews with the Service Provider and other service staff will be conducted. Also, interviews may be held with receiving hospital emergency unit staff, Base Hospital staff, Ambulance Dispatch staff and staff of the municipality or delivery agent where appropriate.
- Documentation Review: Patient care, staff qualification and operational files pertinent to the delivery of ambulance service will be reviewed including: policies & procedures, Incident Reports, Ambulance Call Reports, vehicle and equipment maintenance records, staff training records and other relevant standards related documents.

- Ride-outs: In order to provide the broadest possible assessment of the patient care provided by a service, team members will conduct ride-outs with paramedics on every priority call, and Canadian Triage Acuity Scale category call, opportunity presents. Observations will be recorded and combined with the documented patient care information provided by the crews and feedback from the receiving hospitals. This information is utilized to evaluate that the provision of patient care provided is consistent with the patient care standards.
- Observation and Examination: To accurately determine compliance with the legislation and standards the Review Team will conduct various examinations of service vehicles, equipment, supplies and documents. For example, the team will ensure ambulances and ERVs are constructed and equipped in accordance with the standards.
- Exit Interview: Upon completion of the Ambulance Service Review site visit, the Team Leader and designated team members will meet with the Service Provider to provide a brief verbal overview of the observations of the Review visit. This meeting will provide an opportunity for the Service Provider to be informed of any areas that require prompt attention. The meeting will also serve to provide the Service Provider an early indication of their success in meeting the requirements of the Review.
- Reports: Following the Ambulance Service Review site visit, the Review Team Leader will prepare and submit a written summary to the ministry. The on-site observations will determine if a Service Provider has met the requirements of the legislation and standards. The written report in draft will then be forwarded to the Service Provider for comment and to prepare an action plan for addressing any observations noted within the report. The draft report forwarded to the Service Provider will indicate that their service has:

Satisfied the Requirements

- The Service has met the requirements of the Review.
- A report in draft has been provided indicating the Service Provider has been successful in meeting the requirements to be certified as a land ambulance operator in the Province of Ontario.
- Response to Draft Report from Service Provider.
- Follow up inspection completed.
- Final report transmitted.
- A renewed 3 year certificate is provided.

Not Satisfied the Requirements

- The Service has not met the requirements of the Review.
- To assist the Service Provider to meet the Review requirements, the Review Team report will include observations on how the service can meet the Review requirements.
- Continued collaboration and consultation are available to assist a Provider.
- Review Team resources are available to assist a Service Provider if required or requested in preparing for the re-visit.

Summary

Guelph-Wellington EMS operates from eight stations and one satellite station, including headquarters and provides primary and advanced paramedic patient care. The Service responded to approximately 34,795 calls in 2013. At the time of the Ambulance Service Review, the Service had seventeen ambulances, three emergency response vehicles and one emergency support unit.

The Service provides ambulance service to the residents of the City of Guelph and the County of Wellington as well as the surrounding areas. Headquarters is located at 160 Clair Road West, Guelph. Guelph-Wellington EMS is dispatched by the Cambridge CACC and has a Base Hospital relationship with the Hamilton Health Sciences Centre for Paramedic Education and Research.

This Service has been in operation since January 1, 2009. The certificate for Guelph-Wellington EMS expires on December 31, 2015. As required to renew their certificate, Guelph-Wellington EMS participated in an Ambulance Service Review by the Ambulance Service Review Team on December 9–10, 2014. The Ambulance Service Review conducted December 9–10, 2014 found that Guelph-Wellington EMS has **met** the requirements of the *Land Ambulance Service Certification Standards*.

The Review Team for Guelph-Wellington EMS was comprised of:

Ministry Reps.:

- One Team Lead
- One Fleet Services Rep.

Management Reps. from:

- The City of Toronto
- The County of Haldimand

Paramedic Reps. from:

- The Regions of York and Peel
- The County of Bruce
- The Cities of Toronto and Hamilton

The Service is to be commended for making staff available during the course of the Review and the Review Team would like to thank Guelph-Wellington EMS staff for their assistance throughout the Review.

In view of accommodating the requirements for the administration of an ambulance service, it was recommended that renewed certificate be issued to Guelph-Wellington EMS for a further three years.

Patient Care

Subsections:

- ACR Review – ALS/BLS Patient Care Standards,
- Training,
- Paramedic Ride-outs,
- ID Cards,
- Communicable Disease Management,
- Vehicle – Equipment Restraints,
- Communication Direction,
- Patient Care Equipment and Supplies,
- Medications,
- Oxygen, Suction, Stretcher and Defibrillator Maintenance,
- Vehicles – Staffing,
- Vehicles – Maintenance/Inspection, and
- Collision reporting.

ACR Review – ALS/BLS Standards

Legislated Requirement: ACR documentation of patient care delivered by paramedics is used to confirm that ALS/BLS Patient Care Standards are properly performed and that the appropriate CTAS level was assigned according to patient condition. Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* (a) states, as a condition of employment, each employee and volunteer in the applicant/operator's service, who is required to provide patient care, will provide such patient care in accordance with the standards set out in the Basic Life Support Patient Care Standards and where applicable, the Advanced Life Support Patient Care Standards published by the ministry as those documents may be amended from time to time.

Inspection Methodologies: The Review Team obtained and reviewed reports and records, such as Ambulance Call Reports (ACRs), Incident Reports (IRs), conducted nine ride-outs at five stations on every priority call and Canadian Triage Acuity Scale level call opportunity presented and conducted interviews with Guelph-Wellington EMS personnel.

Observations: 98% of the ACRs reviewed demonstrate Patient Care was provided in accordance with the ALS/BLS Patient Care Standards.

Of the three hundred Ambulance Call Reports reviewed by the Review Team, the following six or 2%, demonstrate that documentation to confirm adherence to the ALS/BLS Patient Care Standards was not always completed (based upon documentation only). (Observation: 1)

Call Number	Patient Issue	Audit Findings
921010071577	A 72 year old patient presents with chest pain and is treated for acute coronary syndrome.	<i>Supplemental oxygen is required. Assessment of vital signs is required between each NTG administration. Consider obtaining vascular access.</i>

Call Number	Patient Issue	Audit Findings
921010071628	A 77 year old patient presents with hypertension, headache, vomiting, and vertigo. Oxygen is provided by nasal cannula. Glucometry is performed 4 times.	<i>High concentration oxygen is required. Glucometry is required once only. Consider obtaining vascular access. Consider the use of Dimenhydrinate.</i>
921010073967	A patient presents with symptoms suggesting CVA. The crew initiates 2 PIVs "as per request nurses at Grand River for stroke protocol".	<i>The practice of initiating 2 peripheral lines in this setting is inconsistent with BLS/ALS standards and directives.</i>
921010090090	A patient presents with ETOH/drug overdose and has an altered level of consciousness. GCS 13.	<i>Blood glucometry is required. Supplemental oxygen is required. Consider obtaining vascular access.</i>
921010352910	63 year old female patient, Hypoglycemia.	<i>Bolus of 700 cc.</i>
921010369793	62 y/o female pt. involved in MVC (T-bone), hypertensive, monitor showing sinus tach, c/o being light headed.	<i>No oxygen documented. Transported sitting.</i>

The Review Team noted the Service Provider's ACR audit process is designed to monitor paramedic compliance with the ALS/BLS Patient Care Standards. The Service Provider audited each paramedic's ACRs to determine if patient care provided was appropriate and consistent with ALS/BLS standards.

The Service Provider's QA/CQI of ACRs includes:

- Recommendations to staff for appropriateness and consistency with ALS/BLS standards.
- Recommendations resulting from an ACR audit are addressed to mitigate reoccurrence.
- The Service Provider works with Base Hospital to review and investigate calls.
- Recommendations resulting from Service Provider/Base Hospital review are addressed to mitigate reoccurrence.

Training

Legislated Requirement: Training and Continued Medical Education ensure paramedic competencies and abilities in the provision of patient care. Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* (k) states, all reasonable measures are taken to ensure that each emergency medical attendant and paramedic employed in the applicant/operator's land ambulance service maintain competence in the use of the patient care, accessory and communications equipment required for the proper provision of service in accordance with the Basic Life Support and Advanced Life Support Patient Care Standards.

Inspection Methodologies: The Review Team reviewed reports and records relevant to staff training and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider has a mechanism in place to ensure paramedic skills are maintained, which includes:

- Current user guides,
- Training bulletins,

- Videotapes and mandatory learning materials,
- Base Hospital Policies and Protocols,
- Base Hospital training,
- A medium for the review of training materials,
- Annual aggregate evaluation of compliance with the Patient Care Standards,
- New staff members undergo an evaluation of their patient care skills,
- Evaluation results are communicated to staff, and
- Base Hospital certification on file.

All Paramedics employed by the Ambulance Service Operator are included in the QA/CQI Program. From the forty HRI files reviewed by the Review Team, the Service Provider captured 100% of the possible QA components, demonstrating that patient care equipment knowledge and skills are demonstrated and tested.

There was documentation indicating a remedial training program was in place for staff who demonstrated deficiencies in the use of patient care equipment. The records include the date, location, type, nature and duration of each CME activity including those for new, updated and additional equipment.

Documentation demonstrated the Service Provider works with the Base Hospital to ensure staff regularly demonstrates proficiency in patient care skills. There was further documentation demonstrating the Service Provider works with Base Hospital to provide:

- Remedial training to employees whose patient care skills are considered deficient,
- Identified staff attends and successfully completes remedial training,
- To ensure staff regularly demonstrates proficiency in performing controlled acts,
- Identified staff attended and successfully completed remedial training for controlled acts, and
- Monitoring of Paramedic certification, recertification, change in certification and decertification.

Paramedic Ride-Outs

Legislated Requirement: The diagnostic modalities employed by paramedics are spelled out in standards of practice or practice guidelines set out in the BLS Patient Care Standards, the ALS Patient Care Standards and Base Hospital Medical Directives.

Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* (a) states, as a condition of employment, each employee and volunteer in the applicant/operator's service, who is required to provide patient care, will provide such patient care in accordance with the standards set out in the Basic Life Support Patient Care Standards and where applicable, the Advanced Life Support Patient Care Standards published by the ministry.

Inspection Methodologies: The Review Team consisting of one Primary Care Paramedic and two Advanced Care Paramedics, conducted ride-outs for direct observation of the provision of patient care. Ride-outs were conducted with Guelph-Wellington EMS paramedics at five stations during the on-site review.

Observations: 100% of ride-out observations demonstrated patient care provided met the ALS/BLS Patient Care Standards. Patient care observed during ride-outs was described as professional, courteous, well managed and compassionate. During the review, paramedic reviewers completed nine ride-outs, as observers. Of the nine calls observed, eight calls were patient carrying calls and one call was a non patient carrying call. Of the patient carried calls, six calls were priority 3: one call was priority 2, and one call was priority 1.

A priority 4 call is a threat to life and or limb, priority 3 is an emergency call of serious illness or injury, and should be performed without delay, priority 2 is a routine call that must be completed at a specific time, priority 1 is a routine call that may be delayed without detriment to the patient. Non patient carry calls depict a patient was not transported.

Some examples of the ride-out observations are attached as **Appendix C** on page 42.

ID Cards

Legislated Requirement: Ministry issued ID Cards are required to be carried by the paramedic while on duty during the provision of patient care.

Paramedics ID Cards and Service Specific Number permit a means for the paramedic to log onto the Communication environment and further provides a paramedic required ID for access to secure areas. Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* (g.1) states, each emergency medical attendant and paramedic employed by the applicant/operator in his or her ambulance service is assigned a unique identification number issued by the Director.

(g.2) The unique identification number referenced in clause (g.1) shall appear on a photo identification card that conforms to Schedule 1 of this standard, and the photo identification card shall be on the person of the emergency medical attendant or paramedic while on-duty.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation and observed a further thirteen Guelph-Wellington EMS personnel for compliance respecting ID Cards.

Observations: 100% of Guelph-Wellington EMS paramedic staff observed during patient care ride-outs and at stations were noted to carry the service specific identification card exhibiting the EHS unique identification number on their person while on duty.

Communicable Disease Management

Legislated Requirement: The Service Provider, management team and staff, have an obligation to ensure infection control and occupational health and safety measures are in place to prevent transmission of an infectious disease. The *Ambulance Service Patient Care and Transportation Standards*, Section Patient Transport section 2 subsection (b) states in part, each operator shall ensure that appropriate measure(s) are employed by staff to protect themselves and patients from transmission of communicable disease between employees and patients, and (c) each EMA, paramedic and ambulance student takes appropriate infection control and occupational health and safety measures to prevent transmission of all infectious agents to and from themselves and does not knowingly expose himself or herself or his or her patients to any communicable disease in the course of work, without taking the precautions set out in this standard.

Inspection Methodologies: The Review Team conducted ride-outs at five stations for direct observation of the provision of patient care. The Review Team also reviewed reports and records relevant to service Communicable Disease Management and conducted interviews with Guelph-Wellington EMS personnel.

Observations: 100% of service Paramedics observed, washed their hands as soon after a call as was practical, in accordance with the Ambulance Service Patient Care and Transportation Standards (ASPCTS) and Service Policy.

Paramedics used an alcohol-based hand cleaner when unable to wash their hands after a call. Paramedics followed all other elements of ASPCTS and Communicable Disease Management. There was documentation indicating the Service Provider monitors and enforces Communicable Disease Management.

There was documentation demonstrating the Service Provider has identified a person who is designated to implement Section B, Communicable Disease Management of the ASPCTS, for the service.

Vehicle - Equipment Restraints

Legislated Requirement: Staff, passengers, patients and equipment must be secured within the vehicle while the vehicle is in motion to ensure that in an unforeseen circumstance, unsecured equipment, supplies and or persons do not become projectiles. The ASPCTS, Patient Transport subsection (c) states, each EMA and Paramedic shall ensure that each item of equipment transported in an ambulance or ERV is properly restrained in the ambulance or ERV, (g) each person transported in an ambulance or ERV is properly restrained in the ambulance or ERV.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of patient care and the securing of equipment. A further six vehicles at bases were inspected for equipment and supply compliance.

The Review Team also reviewed reports/records relevant to service vehicles and equipment, and conducted interviews with Guelph-Wellington EMS personnel.

Observations: Paramedics ensured each person transported in an ambulance were properly restrained. Patient care and accessory equipment and supplies were secured in the vehicles as per the ASPCTS. Passengers wore seat belts during the provision of ambulance service while the ambulances are in motion.

During transport, patients were secured to the stretcher and the stretcher was secured in the vehicle.

Communication - CACC/ACS Direction

Legislated Requirement: To ensure continuity of operations and response by appropriate service resources, the Service Provider and staff must provide the Ambulance Dispatch Centre their deployment plan, care provider levels of training (Primary/Advanced Care), vehicle availability, resource-call contingencies, tier response agreement and follow the direction of the Ambulance Dispatch Centre at all times.

Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, no employee of the applicant/operator's land ambulance service shall refuse or disregard the direction of a Communications Officer in regard to any request for ambulance service. The Communication Service that normally directs the movement of the ambulances and ERVs will be kept informed at all times as to the availability and location of each employee, ambulance or emergency response vehicle.

The Basic Life Support Patient Care Standards states in part, Patient Transport, the Paramedic will make a decision regarding receiving facility and initiate transport of the patient as confirmed or directed by:

- an ambulance communication officer, or
- an attending physician, with dispatch confirmation, or
- a coroner, with dispatch confirmation, or
- a base hospital physician, or
- midwife, with dispatch confirmation, or
- approved local transfer guidelines, or
- the patient, with dispatch approval.

In the absence of direction, transport to the closest or most appropriate hospital emergency unit capable of providing the medical care apparently required by the patient.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of patient care and radio interaction with their Communication Service.

The Review Team also reviewed reports and records relevant to Service Policy, service equipment (radios), staff, QA/CQI, and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider and staff accept ambulance calls as assigned by the CACC and followed the direction from the Ambulance Dispatch Centre, according to the Service Provider's Deployment Plan.

As part of the Service Provider's Deployment strategies to ensure continuity of operations, the Service notified the Communication Service:

- of each ambulance or emergency response vehicle's availability and location,
- whenever an ambulance or ERV was removed from service, and
- whenever an ambulance or ERV was returned to service.

There was documentation demonstrating there is clear direction to paramedic staff regarding transport of a patient when directed by the Communication Service, i.e. Hospital availability. There was also documentation demonstrating clear direction to paramedic staff regarding transport of a patient when not directed to a destination by the Communication Service. Paramedics ensured patients are transported to a facility as directed by the Communication Service or to the most appropriate facility when not directed by the Communication Service. Staff demonstrated proficiency using communication equipment.

Patient Care Equipment and Supplies

Legislated Requirements: The Patient Care Standards have been developed with the assistance and input of Ontario physicians specializing in Emergency Medicine, input from the Ontario Association of Paramedic Chiefs (OAPC), the Ontario Base Hospital Advisory Group and the Provincial Medical Advisory Committee. To ensure patient care meets the legislated standards, equipment and supplies utilized by paramedics must meet and be maintained to the standards.

Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, each vehicle used as an ambulance or ERV in the applicant/operator's service shall contain as a minimum the accessory and patient care equipment set out in the document titled "Provincial Equipment Standards for Ontario Ambulance Services", published by the Ministry as may be amended from time to time. Further, each land ambulance or ERV used in the applicant/operator's service and the patient care and accessory equipment contained therein shall be maintained in a safe operating condition, in a clean and sanitary condition, and in proper working order.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of patient care, securing of equipment, vehicle stocking and cleanliness of supplies and equipment.

A further six vehicles at five base locations were inspected for equipment and supply compliance per the equipment and certification standards.

The Review Team also reviewed reports and records relevant to Service Policy, vehicles, equipment and supplies, and conducted interviews with Guelph-Wellington EMS personnel.

Observations: Six ambulances were inspected and the following was noted:

Ambulances:

- 100% of vehicles observed were stocked with the required number and type of patient care equipment, and
- 100% of vehicles observed were stocked with the required number of supplies.

The Service Provider has a policy regarding cleaning and sanitization of equipment and the patient care compartment. There were cleaning supplies accessible to staff to clean the equipment and patient care compartment. The Service Provider monitored and enforced the cleaning and sanitization policy.

100% of the patient care and accessory equipment observed was clean and sanitary. 100% of the patient care and accessory equipment observed was maintained in working order. It was also noted that staff cleaned the patient care and accessory equipment prior to re-use and cleaned the patient care compartment after an ambulance call.

The patient care equipment observed was stored in a manner that is consistent with manufacturer's direction and is free of contamination. Further, 100% of the patient care equipment provided for use met the *Provincial Equipment Standards for Ontario Ambulance Services*. The Service Provider had a quantity of supplies and equipment on hand to maintain the level of ambulance service to meet continuity of service requirements.

The Service Provider identified patient care and accessory equipment in need of repair, removed it from service and responded to identified deficiencies/concerns. There was documentation demonstrating that patient care equipment repairs had been completed and the Service Provider maintains repair receipts for the life of each piece of equipment.

100% of the vehicles and equipment observed demonstrated that expired devices and patient care materials were identified and removed from use. The Review Team also noted vehicles were stocked as soon as possible after a call and was re-stocked with supplies, according to the equipment standard.

Examples of the minor equipment and/or supply observations are noted in the table attached as **Appendix D** on page 44.

Medications

Legislated Requirements: To ensure patient care provided by paramedics meets the legislated standards, the equipment, supplies and medications utilized must meet and be maintained to the standards.

Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, a valid agreement is in effect between the applicant/operator and the designated Base Hospital Program, for each area in which the applicant/operator proposes to provide land ambulance service, for the delegation of controlled acts by paramedics employed by the applicant/operator.

Further, each vehicle used as an ambulance or ERV in the applicant/operator's service shall contain as a minimum the accessory and patient care equipment set out in the document titled "Provincial Equipment Standards for Ontario Ambulance Services". Further, each land ambulance or ERV used in the applicant/operator's service and the patient care and accessory equipment contained therein shall be maintained in a safe operating condition, in a clean and sanitary condition, and in proper working order.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of patient care/medication interventions, securing/storing of medications, vehicle stocking and cleanliness of supplies and equipment.

A further six vehicles at five base locations were inspected for equipment and supply compliance per the equipment and certification standards.

The Review Team also reviewed reports and records relevant to Service Policy, vehicles, equipment and supplies, and conducted interviews with Guelph-Wellington EMS personnel.

Observations: 100% of the medications observed were stored in a manner consistent with manufacturer's requirements and secured from unauthorized access. 100% of the controlled medications observed were secured according to Service policy. Staff followed the policy respecting the disposal of expired medications.

100% of the bases observed demonstrated the Service Provider ensured the safe disposal of biomedical sharps in an appropriate sharps container.

Oxygen, Suction, Stretcher & Defibrillator Maintenance

Legislated Requirements: To ensure patient care provided by paramedics meets the legislated standards, the equipment, supplies and medications utilized must meet and be maintained to the standards.

Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, a valid agreement is in effect between the applicant/operator and the designated Base Hospital Program, for each area in which the applicant/operator proposes to provide land ambulance service, for the delegation of controlled acts by paramedics employed by the applicant/operator.

- Each vehicle used as an ambulance or ERV in the applicant/operator's service shall contain as a minimum the accessory and patient care equipment set out in the document titled "Provincial Equipment Standards for Ontario Ambulance Services", published by the Ministry as may be amended from time to time.
- Each land ambulance or ERV used in the applicant/operator's service and the patient care and accessory equipment contained therein shall be maintained in a safe operating condition, in a clean and sanitary condition, and in proper working order.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of securing/storing of equipment, vehicle stocking and cleanliness of supplies and equipment.

A further six vehicles at five base locations were inspected for equipment and supply compliance per the equipment and certification standards.

The Review Team also reviewed reports and records relevant to Service Policy, equipment maintenance and conducted interviews with Guelph-Wellington EMS personnel.

Observations: All patient care devices requiring regular inspection and/or calibration e.g. oxygen delivery systems, suction equipment, defibrillator is included within the Service Provider's Preventative Maintenance program.

Service oxygen testing equipment had been calibrated November 11, 2014 according to the manufacturer's specifications. There were an adequate number of replacement oxygen cylinders accessible to staff to meet continuity of service requirements. Based on data available from Service files, of the one hundred and thirty-two patient care devices inspected, the preventive maintenance program did not meet the manufacturer's specification. (Observation: 2)

Some examples of the patient care devices preventative maintenance review is attached as **Appendix E** on page 44.

The Service Provider's Preventative Maintenance program also includes all patient carrying equipment. Service stretcher maintenance files were found to be complete. The preventative maintenance schedule was to be completed quarterly for stretchers. 93.3% of the patient carrying equipment met the manufacturer's specification respecting preventative maintenance. (Observation: 2)

Some examples of the patient carrying equipment preventative maintenance review are attached as **Appendix F** on page 48.

Vehicles - Staffing

Legislated Requirements: The Municipality/DDA is obligated to ensure provision of service to meet community needs. Further, the Service Provider must ensure each vehicle designated as a PCP, ACP or CCP response vehicle, must be staffed accordingly to meet their service commitment/deployment plan.

Subsection 6 (1) (b) of the *Ambulance Act* (the Act) states in part that every upper tier municipality (UTM) shall be responsible for ensuring the proper provision of land ambulance service in the municipality in accordance with the needs of persons in the municipality.

The Ambulance Service Patient Care and Transportation Standards, Patient Care section (A) states in part, each operator and each emergency medical attendant (“EMA”) and paramedic employed or engaged as a volunteer by the operator, shall ensure that:

- (a) Each emergency response vehicle “ERV” responding to a request for service is staffed with at least one person who is qualified as an EMA or paramedic under the regulations.
- (b) Each ambulance responding to a request for service is staffed with at least one primary care paramedic and one EMA qualified under the regulations.
- (c) Each ambulance that is designated by an ambulance service operator as an advanced care paramedic ambulance is staffed with at least one advanced care paramedic and one primary care paramedic when responding to a request for service or while transporting a patient.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of patient care provider configurations/service deployment strategies.

A further six vehicles at five base locations were inspected for compliance per the *Ambulance Service Patient Care and Transportation Standards*. The Review Team also reviewed reports and records relevant to Service Policy, staffing deployment and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider meets their service commitment/deployment plan to ensure provision of service to meet community needs. The Service Provider has access to spare vehicles to maintain service.

Each ERV responding to a request for service is staffed with at least one person qualified as a PCP under the regulation. Each ambulance responding for a request for service is staffed with at least one PCP and one EMA qualified as per the regulation. Each ambulance designated by the Service as an ACP ambulance is staffed with at least one ACP and one PCP when responding to a request for service or while transporting a patient.

Vehicle - Maintenance / Inspection

Legislated Requirements: The Municipality/DDA is obligated to ensure provision of service meets community needs.

To meet community needs, the Service Provider must ensure each vehicle is equipped according to the equipment standards, each vehicle meets the vehicle standards and that equipment, supplies and vehicles are maintained according to manufacturer’s specifications.

Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, only ambulances and emergency response vehicles that comply with the applicable version at time of manufacture of “Ontario Provincial Ambulance and Emergency Response Vehicle Standards”, published by the Ministry as may be amended from time to time, are or will be used in the applicant/operator's ambulance service.

- Each vehicle used as an ambulance or ERV in the applicant/operator's service shall contain as a minimum the accessory and patient care equipment set out in the document titled “Provincial Equipment Standards for Ontario Ambulance Services”, published by the Ministry as may be amended from time to time.
- Each land ambulance and ERV used in the applicant/operator's service and the patient care and accessory equipment contained therein shall be maintained in a safe operating condition, in a clean and sanitary condition, and in proper working order.

Inspection Methodologies: The Review Team conducted ride-outs for direct observation of patient care, securing/storing of equipment, vehicle stocking and cleanliness of supplies and equipment. Six vehicles at five base locations were inspected for equipment and supply compliance per the vehicle, equipment and certification standards.

The Review Team also reviewed reports and records relevant to Service Policy, vehicle and equipment maintenance and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider had a letter signed by the Director, EHSB, from each vehicle manufacturer or conversion vendor, certifying each vehicle used in the provision of ambulance service met the standards.

There was documentation on file confirming certification of ERVs (self certification or manufacturer's certification). There was also documentation on file demonstrating additions or conversions meet manufacturer's specification.

The Service Provider's Preventative Maintenance program is based on 8,000 Kms between services. Each vehicle is included within the Service Provider's Vehicle PM program. A review of PM files demonstrates the Service Preventative Maintenance is performed according to the Service Provider's schedule/Original Equipment Manufacturers schedule. The average vehicle maintenance interval calculates to 7,864 Kms. Maintenance or repair records are maintained by the Service Provider for the life of the vehicle.

The Service Provider provides the Ambulance Dispatch Centre access to radios and communication equipment upon request. The Service Provider ensured that communication equipment remains operational at all times and works co-operatively with the Ambulance Dispatch Centre to ensure communication equipment repairs are completed when and as required.

The Service operated seventeen front line ambulances and three emergency response vehicles. Six ambulances and two emergency response vehicles were inspected. There was documentation indicating the Service Provider used only vehicle identification numbers assigned by the Director, EHSB. Each vehicle's identification was displayed on the front and rear of the vehicle as required.

The Service Provider has a policy that states staff will use only the designated radio call identifier when using Ministry telecommunication devices.

During the inspection of vehicles, it was noted:

- Each vehicle had a minimum annual safety check as per related legislation,
- Each vehicle had an up-to-date Ministry of Transport annual sticker affixed,
- Each vehicle was maintained mechanically and in proper working order,
- Staff completed a checklist ensuring safety features were functional,
- Paramedics could comment regarding vehicle deficiencies or safety concerns,
- Staff checked each vehicle at least once per day or shift,
- The Service Provider audits checklists for completeness, accuracy and vehicle deficiencies or safety concerns,
- Safety concerns raised by staff were resolved,
- Repairs or replacement items were completed in a timely manner,
- Vehicles were protected from extremes of heat, cold and moisture,
- Vehicles were stored to prevent contamination, damage or hazard,
- Each vehicle follows the deep clean program,
- Vehicles were maintained in a clean and sanitary condition,
- Supplies were accessible to clean the vehicles, and
- There was required clean storage space available for supplies.

Collision Reporting

Legislated Requirements: Collision Reports document the events and information by paramedics when an ambulance or ERV is involved in a collision. Subsection III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, Incident Reports, Ambulance Call Reports and collision reports are made in accordance with “Ontario Ambulance Documentation Standards”, published by the Ministry of Health as may be amended from time to time, respecting each incident, complaint, investigation, and collision relating to the applicant/operator's service, employees, agents and to each patient served.

Inspection Methodologies: The Review Team reviewed reports and records relevant to Service Policy, collision reports, Service QA/CQI initiatives and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider provided documentation demonstrating staff immediately notify CACC when an ambulance or ERV is involved in a collision. It was also noted that staff completed collision reports as per legislation. There was documentation provided demonstrating the Service Provider audits collision reports for completeness and accuracy. The Service Provider's collision reports contain at minimum, the information as identified within the *Ambulance Service Documentation Standards* and are kept on file for a period of not less than five years.

Observation: 1

Service Provider Response

Guelph-Wellington EMS will continue our Quality Assurance initiatives to ensure that our paramedics comply with the ALS and BLS Patient Care Standards. Our QA initiatives include Ambulance Call Report reviews, on-scene evaluations by EMS Superintendents and cooperation with our Base Hospital to review any concerns that are brought to their attention.

Our QA staff have reviewed the concerns highlighted by the Review Team and have addressed these specific concerns by providing the appropriate feedback to our paramedics.

Inspector's Findings

Guelph-Wellington EMS strives towards excellence in the provision of *Advanced Life Support* and *Basic Life Support Patient Care Standards* and is cognizant of the need for follow-up with staff when patient care deficiencies are identified.

The Service Provider has an audit process in place to ensure that Ambulance Call Reports reflect the patient care provided. The Service Provider also has a robust in-house QA and training program to ensure all care is to Standard. Further, Guelph-Wellington EMS includes a review of the *ALS/BLS Patient Care Standards* during their spring and fall Continuing Medical Education (CME) training, as well as a personal "Paramedic Annual Performance Review". Peer review of all code 3, 4 and no patient carried ACRs are completed by ACP's, where feedback is provided to paramedics, where concerns are noted.

As part of the Service's QA Program, the calls found to be deficient during the Service Review were considered and an Ambulance Call Evaluation (ACE) was sent to the paramedics involved. The Service Provider was satisfied with the explanation offered by the paramedics, and one call is still under investigation.

The Service Provider continues to monitor and review ACRs for quality of patient care in order to avoid a recurrence of such observation. **Guelph-Wellington EMS is committed to compliance in this area.**

Observation: 2

Service Provider Response

Guelph-Wellington EMS is committed to maintaining all patient care equipment to the highest standards possible, including meeting the manufacture's specifications on preventive maintenance. We recognize and acknowledge that a small number of pieces of equipment were missed by our processes. We have ensured that all equipment has been appropriately tested and maintained and we have established a new process for tracking preventative maintenance moving forward.

Inspector's Findings

Documentation demonstrates that Guelph-Wellington EMS has made positive improvements with the enhancement of digital calibration. All Superintendents can now calibrate oxygen and suction as per the Preventative Maintenance Schedule.

An electronic database is utilized to track, monitor and document defibrillator, oxygen, suction and stretcher maintenance by serial number. Stretcher maintenance is monitored by the Commander which is maintained by Ferno.

The Service Provider is confident that the digital enhancement, database, along with the use of an electronic scheduling program, will ensure all equipment is maintained according to manufacturer's specifications. **Guelph-Wellington EMS is committed to compliance in this area.**

Quality Assurance

Subsections:

- Quality Assurance/CQI,
- Employee Qualifications, and
- ACR and IR Documentation.

Quality Assurance/CQI

Legislated Requirements: A Service Provider's QA/CQI Program provides a Service Provider continued oversight in their quality of patient care and provision of service delivered to the public. The Municipality/DDA is obligated to ensure provision of service meets community needs and is provided according to the *Ambulance Act* and standards there under.

- Subsection 6 (1) (b) of the *Ambulance Act* (the Act) states in part that every upper tier municipality (UTM) shall be responsible for ensuring the proper provision of land ambulance service in the municipality in accordance with the needs of persons in the municipality.
- Subsection 3 (1) of Regulation 257/00 made under the Act requires that the operator of an ambulance service meets the requirements of the *Land Ambulance Service Certification Standards*.
- Section III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* subsection (r) states in part, incident reports, ambulance call reports and collision reports are made in accordance with "Ontario Ambulance Documentation Standards", published by the Ministry of Health as may be amended from time to time, respecting each incident, complaint, investigation, and collision relating to the applicant/operator's service, employees, agents and to each patient served.
- The *Ambulance Service Documentation Standards*, PART IV – Patient & Patient Care Documentation Requirements stipulates ACR documental requirements.

Inspection Methodologies: The Review Team consisting of one Primary Care Paramedic and one Advanced Care Paramedic undertook a review of service patient carried and non-patient carried ACRs (all priority and CTAS return level calls).

The Review Team also reviewed reports and records relevant to Service Policy, QA/CQI initiatives and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider has a Quality Assurance program in place. The Service Provider's Quality Assurance program included:

- Ambulance Call Report audits,
- Service form completion audits,
- Incident Report audits,
- In Service CME,
- Base Hospital Certification, and
- Other - customer satisfaction surveys.

As part of the QA/CQI Program, the Service Provider investigates and responds to patient care and service delivery complaints. The Service Provider addresses recommendations resulting from an investigation to mitigate reoccurrence.

Employee Qualifications

Legislated Requirements: In Ontario, to work as a Paramedic, an individual must meet the qualification requirements delineated by Ontario Regulation 257/00. There are three levels of paramedic practice in Ontario with each level building on the competencies and skills of the prior level and assuming its scope of practice. Section III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* states in part, a personnel record is maintained for each emergency medical attendant and paramedic employed by the applicant/operator. The record shall include evidence of qualifications as described in Part III of the regulation.

The *Ambulance Service Communicable Disease Standards* stipulates the immunization requirements for employment in Ontario.

The *Ambulance Service Patient Care and Transportation Standards* delineate influenza immunization and reporting requirements.

Inspection Methodologies: The Review Team consisting of one Management Review Team representative undertook a review of thirty Primary Care Paramedic and ten Advanced Care Paramedic HRI files. The Review Team also reviewed reports and records relevant to Service Policy, QA/CQI employment initiatives and conducted interviews with Guelph-Wellington EMS personnel.

Observations: From the forty HRI files reviewed by the Review Team, the Service Provider captured 1,320 of 1,320 possible qualification requirements, or 100%. The Service Provider is commended for these review findings.

Guelph-Wellington EMS maintains a mechanism to help ensure each employee record includes documentation that demonstrates each employee meets the minimum employment standards according to legislation. A personnel record is maintained for each employed paramedic which includes evidence of qualification as described in Part III of the Regulation.

Guelph-Wellington EMS employs forty paramedics reported to be Advanced Care Paramedics. Of the ten ACP files reviewed by the Review Team, 100% contained the required MOHLTC ACP certification.

From the forty HRI files reviewed by the Review Team for confirmation of immunization on Table 1 - Part A of the ASCDS, the Service Provider captured 460 of 540 possible physician or delegate signature for immunization administration or 85.2% of the files reviewed. Inspectors did accept records without signature for the purpose of this Review however, the Service Provider is reminded that the physician or physician's delegate signature is a requirement for verification of immunization on Table 1 Part A of the ASCDS. (Observation: 3)

There was documentation demonstrating each type of paramedic is qualified. Further, there was documentation demonstrating each type of paramedic is authorized by a medical director to perform the controlled acts set out in O. Reg. 257/00 Part III s.8.

Examples of the HRI file observations are itemized in detail and attached as **Appendix A** on page **40**.

From the forty HRI files reviewed by the Review Team, the Service Provider captured 100% of the Influenza Immunization status requirements no later than directed by EHSB.

As of January 31, 2014, EMAs and paramedics must:

- (a) provide a valid certificate signed by a physician or delegate that states that he or she has been vaccinated against influenza, or that such vaccination is medically contraindicated; or
- (b) provides a written statement that he or she has taken the educational review and has not been, and does not intend to be, vaccinated against influenza.”

The Service Provider reported the Influenza Immunization status of each employee that submitted to the Provider, to the EHSB Field Office as required each year.

Each operator shall, no later than February 14, 2014, report to the local Senior Field Manager of the Emergency Health Services Branch, the following:

- (a) the total number of active EMAs and paramedics employed by the operator;
- (b) the number of EMAs and paramedics that have provided a valid certificate signed by a physician or delegate that states that he or she has been vaccinated against influenza;
- (c) the number of EMAs and paramedics that have provided a valid certificate signed by a physician or delegate that states that vaccination is medically contraindicated;
- (d) the number of EMAs and paramedics that signed the written statement that he or she has taken the annual educational review and has not been, and does not intend to be, immunized against influenza.

ACR – IR Documentation

Legislative Requirement: ACRs document the patient care delivered by paramedics and are used to confirm that ALS/BLS Patient Care Standards are properly performed. The ACR forms part of the patient record and must be completed according to the *Ambulance Service Documentation Standards*.

The *Land Ambulance Service Certification Standards* subsection (r) states in part, incident reports, ambulance call reports and collision reports are made in accordance with “Ontario Ambulance Documentation Standards”, published by the Ministry of Health as may be amended from time to time, respecting each incident, complaint, investigation, and collision relating to the applicant/operator's service, employees, agents and to each patient served.

The *Ambulance Service Documentation Standards*, PART IV – Patient & Patient Care Documentation Requirements stipulates ACR documental and distribution requirements.

Inspection Methodologies: The Review Team consisting of one Primary Care Paramedic and one Advanced Care Paramedic undertook a review of three hundred ACRs.

The Review Team also reviewed reports and records relevant to Service Policy, QA/CQI initiatives and conducted interviews with Guelph-Wellington EMS personnel.

Observations: From the three hundred ACRs reviewed by the Review Team, the Service Provider captured 17,287 of 17,859 possible data points, or 96.8% of the Ambulance Call Report information requirements. The Service Provider is to be commended for these documental findings. (Observation: 4)

As part of their responsibility, the Service Provider identifies the number of outstanding Ambulance Call Reports. The Service Provider ensured such reports were completed as required under the Documentation Standards.

The Service Provider audits ACRs to determine if they are completed as per the *Ambulance Service Documentation Standards*. As a result of their audit, the Service Provider makes recommendations to staff respecting compliance with the ASDS. Further, the Service Provider addresses recommendations to mitigate reoccurrence. There was documentation demonstrating staff review the ACR manual as part of the Service Provider's QA/CQI Program.

During the review, a random sample of ACRs were reviewed. The review was not only to determine compliance with Patient Care Standards, as was addressed earlier, but to also determine if documentation meets the *Ambulance Service Documentation Standards*. Two hundred and seventy-three were patient carried calls covering all priority and CTAS level patient transports, twenty-seven were non patient carried calls.

Patient Carried Calls

Mandatory fields were not always completed on patient carried calls according to the *Ambulance Service Documentation Standards*. Forms were legible and easy to read. The Service Provider uses IMedic Software for ePCR completion. It was noted by the reviewers, there are three ACR mandatory fields (Primary Problem Code, Service Number and Initials on ALS Procedures) not captured on the current ePCR. Examples of the Ambulance Call Report observations are attached as **Appendix B** on page 40. (Observation: 4)

Non Patient Carried Calls

Mandatory fields were not always completed on non-patient carried calls according to the *Ambulance Service Documentation Standards*. They were legible and easy to read. Examples of the Ambulance Call Report observations are attached as **Appendix B** on page 40. (Observation: 4)

Patient Refusal Calls

Aid to Capacity and Refusal of Service fields were completed according to the *Ambulance Service Documentation Standards*. Patient refusal ACRs were legible and easy to read. Examples of the Ambulance Call Report observations are attached as **Appendix B** on page 40.

It was noted that Ambulance Call Reports were distributed according to the *Ambulance Act, Regulations* and *Ambulance Service Documentation Standards*. It was also noted that completed Ambulance Call Reports were secured from unauthorized access. The Service Provider maintains Ambulance Call Reports on file for a period of not less than five years.

The review of ACRs reflected that Incident Reports are not always completed when required, as per the ASDS. Three of the reviewed ACRs required an Incident Report, two Incident Reports were completed. (Observation: 4)

The following table reflects the Review Teams observations:

Call Number	ACR Observations	Incident Report Completion Criteria
921010319408	Patient running from police, jumped from a window.	<i>A scene or situation that represents a suspected or actual criminal circumstance or event.</i>

As part of their QA/CQI Process, the Service Provider audits Ambulance Call Reports to determine if an Incident Report was to have been completed.

The Service Provider audits Incident Reports for completeness and accuracy. Documentation demonstrated the Service Provider makes recommendations to staff after auditing Incident Reports regarding completeness and or accuracy. Recommendations are addressed to mitigate reoccurrence.

It was noted that Incident Reports are secured from unauthorized access and are maintained on file for a period of not less than five years. Completed Incident Reports are transmitted to the MOHLTC Field Office according to legislation.

There was documentation demonstrating the Service Provider works with their Base Hospital to audit Ambulance Call Reports. Audits completed by the Base Hospital and the Service Provider are compared for discrepancies. Audit discrepancies are investigated and were resolved.

Observation: 3

Service Provider Response

Guelph-Wellington EMS appreciates the reminder that physician signatures are now required for verification of immunization. We have begun the process of having staff obtain signatures where required.

Inspector's Findings

Guelph-Wellington EMS is committed to ensure all employee qualifications are on file and up to date. The Service Provider has developed a new "Ministry of Health Changes to Ambulance Service Communicable Disease Standards" document. This form must be filled out by each paramedic along with their physician signature. Although still in draft form, the Service hopes to have their process completed and implemented as soon as possible which should mitigate a reoccurrence as a future observation. **Guelph-Wellington EMS is committed to compliance in this area.**

Observation: 4

Service Provider Response

Guelph-Wellington EMS utilizes a Peer Review process to identify errors in documentation and to reinforce documentation requirements and standards with our Paramedics. Our service is committed to continuing our rigorous QA process and address concerns as they are discovered.

The concerns identified by the review team have been addressed where appropriate by providing the appropriate feedback to our paramedics.

Inspector's Findings

Guelph-Wellington EMS is cognizant of the need for follow up with staff when ACR completion deficiencies are noted. The Service is dedicated to proficiency in Patient Care and to the documentation of Incident Reports, Patient Call Reports and Collision Reports.

The Service Provider is committed to full and proper completion of these call types and continues to monitor and audit ACRs for quality and thoroughness of completion for Documentation and ALS/BLS Patient Care Standards. ACR completion and Documentation Standards are areas covered during the Service's fall and spring CME sessions. Further, the Service Provider will be addressing the common issues found during the Service Review in the upcoming CME and will stress the need for paramedics to ensure that ACRs are completed accurately according to the Standards.

The Service Provider is also looking at having some of the close calls rules in iMedic adjusted to accommodate the Standards. Guelph Wellington EMS is also integrating a "flag" system that is activated during the completion of ACRs which will prompt the paramedic that an Incident Report is required for specific calls.

Follow-Up Ambulance Call Report Review

An ACR review was conducted during the follow-up inspection with Guelph-Wellington EMS. Sixteen calls were patient carried calls and, four ACRs were non-patient carried calls.

A random sample of ACRs was reviewed for priority codes and Canadian Triage Acuity Scale (CTAS) levels. Ambulance Call Reports were generally completed according to the *Ambulance Service Documentation Standards*, with the following exceptions:

Patient Carried Calls Not to ALS/BLS Standard

Call Number	Patient Issue	Review Findings
	No issues for this area.	

Patient Carried Calls Code 4 & 3

Call Number	Documentation Issue	Driver #	Attendant #
10380984	No service Number. No initial BP upon contact. Only one BP listed in final set of VS. Pt being taken over from crew on OLD. Nothing listed on ACR identifying Pt INHX, reason for initial transport to hospital, or prior Call number from initial crew to link calls.	16436	14033
10380963	No service Number.	14882	15938
10379938	No service Number.	20690	17574
13080919	No service Number.	15938	14882
10371132	No service Number.	18339	17096
10381698	No service Number.	17917	17304
10383124	No service Number.	20690	17574
10384236	No service Number.	18341	12204
10379706	No service Number.	18339	17096
10382353	No service Number.	19054	19088

Call Number	Documentation Issue	Driver #	Attendant #
10384440	No service Number.	20690	91642 14325
10382376	No service Number.	17942	20166

Patient Carried Calls Code 2 & 1

Call Number	Documentation Issue	Driver #	Attendant #
10382954	No service Number.	87295	14882
10382778	No service Number. No meds listed. ACR states, See MARS.	19054	19088
10382699	No service Number.	84840	19898
10392500	No service Number.	21288	21225

Non Patient Carried Calls

Call Number	Documentation Issue	Driver #	Attendant #
	No calls reviewed.		

Patient Refusal of Service Section

Call Number	Documentation Issue	Driver #	Attendant #
10384819	No service Number. ACE completed.	17575	20689
10386046	No service Number. ACE completed.	14325	20166
10383628	No service Number. ACE completed.	17304	17917
10381884	No service Number. ACE completed.	17917	17304

Improvement has been noted in ACR completion since transmittal of the Draft Report. The Service Provider is committed to full and proper completion of these reports and continues to monitor and audit ACRs for quality and thoroughness of completion for documentation and the ALS/BLS Patient Care Standards. Superintendent staff and peer audits will continue to monitor ACRs and IRs for proper minimum completion and will review with employees any ACRs found not meeting minimum requirements. **Guelph-Wellington EMS is committed to compliance in this area.**

Administrative

Subsections:

- Response Time Performance Plan,
- Deployment Plan,
- Ambulance Service Identification Cards,
- Base Hospital Agreement,
- Policy and Procedures, and
- Insurance.

Response Time Performance Plan

Legislated Requirement: A Service Provider is required to establish a Response Time Performance Plan, to monitor, enforce and where necessary, update their plan as required to ensure patients categorized as the most critical, receive response and assistance in the times established within their plan.

Part VIII of Ontario Regulation 257/00 made under the Act states in part, that every upper-tier municipality and delivery agent responsible under the Act for ensuring the proper provision of land ambulance services shall establish, for land ambulance service operators selected by the upper-tier municipality or delivery agent in accordance with the Act, a performance plan respecting response times.

An upper-tier municipality or delivery agent shall ensure that the plan established under that subsection sets response time targets for responses to notices respecting patients categorized as Canadian Triage Acuity Scale (CTAS) 1, 2, 3, 4 and 5, and that such targets are set for each land ambulance service operator selected by the upper-tier municipality or delivery agent in accordance with the Act.

An upper-tier municipality or delivery agent shall ensure that throughout the year the plan established under that subsection is continuously maintained, enforced and evaluated and where necessary, updated whether in whole or in part.

An upper-tier municipality or delivery agent shall provide the Director with a copy of the plan established under that subsection no later than October 31st in each year, and a copy of any plan updated, whether in whole or in part, no later than one month after the plan has been updated.

Inspection Methodologies: The Review Team reviewed reports and records relevant to Service Response Performance and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider is not always meeting its Response Time Performance Plan. (Observation: 5)

The Service Provider has an established a Service Response Time Performance Plan with response time targets for responses to notices respecting patients categorized as Canadian Triage Acuity Scale (CTAS) 1, 2, 3, 4 and 5. The Service Provider provides the Director of EHSB with a copy of the Response Time Performance Plan no later than October 31st of each year.

Documentation demonstrates the Service Provider, throughout the year, continuously maintains, enforces, evaluates and where necessary, updates their Response Time Performance Plan. There was also documentation demonstrating the Service Provider investigates those instances, where their Service Response Time Performance Plan had not been met. Further, documentation also demonstrates that recommendations resulting from investigations as to why the Response Time Performance Plan had not been met are addressed to mitigate reoccurrence.

The Service Provider reviewed and updated their Response Time Performance Plan by October 1st of each year. There was also documentation to demonstrate that by March 31st of each year the Service Provider reported to the Director the following for the preceding calendar year:

- The percentage of times that a person equipped to provide defibrillation arrived on-scene for sudden cardiac arrest patients, within six minutes.
- The percentage of times the ambulance crew arrived on-scene for sudden cardiac arrest or other CTAS 1 patients, within eight minutes.
- The percentage of times the ambulance crew arrived on-scene for patients categorized as CTAS 2, 3, 4 and 5, within the response time targets set by the UTM or Service Provider.

Service Provider Deployment Plan

Legislated Requirement: A Service Provider's Deployment Plan and strategies provide the Service Provider oversight to ensuring in part, the continuity of operations and provision of service meets community needs.

Subsection 6 (1) (b) of the *Ambulance Act* (the Act) states in part that every upper tier municipality (UTM) shall be responsible for ensuring the proper provision of land ambulance service in the municipality in accordance with the needs of persons in the municipality.

Section III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* subsection (i.1) states in part, the communication service that normally directs the movement of the ambulances and emergency response vehicles in the applicant/operator's service, will be kept informed by the employees of the applicant/operator at all times as to the availability and location of each employee, ambulance or emergency response vehicle.

Inspection Methodologies: The Review Team reviewed reports and records relevant to service/staffing deployment and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider has provided a copy of their deployment plan to the Field Office. The deployment plan has been provided to the Ambulance Dispatch Centre for implementation into the Local Operating Policies. Documentation demonstrates the service has sufficient staff at each level of qualification to meet their deployment plan.

To ensure continuity of operations, the Service Provider notifies the Ambulance Dispatch Centre of any changes to their staffing pattern. The Service Provider notifies the Ambulance Dispatch Centre before implementing or revising policies or procedures that may affect the dispatching/deployment of ambulances or ERVs.

Ambulance Service Identification Cards

Legislated Requirements: A Paramedic in Ontario is required to obtain a ministry issued, service specific ID card prior to the provision of patient care. The ID card must be carried on their person at all times while performing patient care duties. The ID card process ensures the paramedic meets qualification requirements and provides the paramedic an ability to log onto the Ambulance Dispatch environment. The ID card is a provincially accepted ID for access to restricted areas otherwise not available to the general public and must be returned to the ministry upon employment separation.

Section III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* subsection (g) states in part, each emergency medical attendant and paramedic employed by the applicant/operator in his or her ambulance service is assigned a unique identification number issued by the Director.

The unique identification number shall appear on a photo identification card and the photo identification card shall be on the person of the emergency medical attendant or paramedic while on-duty.

Section III also states in part, ambulance service identification cards are and remain the property of the Ministry of Health and Long-Term Care (the ministry). Upon release from employment, the identification card must be surrendered to the employer and returned to the Emergency Health Services Branch.

Ambulance Service Identification Card Program, Operating Protocols and Processes stipulate, the ministry is to be notified of an employee's release by way of either email or facsimile so that the Human Resources Inventory database may be updated.

Inspection Methodologies: The Review Team reviewed reports and records relevant to the service staffing deployment/ID Cards (service and ministry documentation) and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider has provided their baseline employee record information to the ministry.

Documentation demonstrates the Service Provider notifies the ministry of each instance of employee hiring however did not always notify of separation (EHS# 14501 and 31335). It was noted that newly hired paramedics commence patient care activities only after receipt of their service specific identification number and card. Accordingly, we did not note any occasions when a newly hired paramedic logged onto the communication environment with either a fictitious number or a number assigned to another person.

The ministry is notified in each instance an identification card is lost. The Service Provider recovered the paramedic's service specific identification card and returned it to the ministry on each occasion of employment being terminated.

Base Hospital Agreement

Legislated Requirement: Each Service Provider must have an Agreement in place with their regional Base Hospital for medical oversight. Each Base Hospital has a framework within which its medical director provides guidance and medical advice, quality assurance, advanced care skills training, certification of Paramedics and the delegation of controlled acts.

Base Hospital Policies and Medical Directives are established specifically to enable delegation to paramedics in accordance with legislated requirements, regulations, standards, College of Physician and Surgeons of Ontario (CPSO) and provincial guidelines. The Base Hospital Program has been providing pre-hospital medical oversight for over thirty years.

Section III Operational Certification Criteria of the *Land Ambulance Service Certification Standards* subsection (I) states in part, a valid agreement is in effect between the applicant/operator and the designated Base Hospital Program, for each area in which the applicant/operator proposes to provide land ambulance service, for the delegation of controlled acts by paramedics employed by the applicant/operator.

Inspection Methodologies: The Review Team reviewed reports and records relevant to Service QA/CQI/Base Hospital initiatives and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider has a written performance agreement with the Base Hospital that includes:

- providing medical direction and training to all paramedics,
- monitoring quality of patient care given by those paramedics, and
- delegation of controlled medical acts to paramedics.

Policy and Procedure

Legislated Requirement: A Service Provider has in place, policies and procedures which impact directly or indirectly on patient care. Policies and procedures are monitored and enforced to ensure the General Standard of Care.

- The Ambulance Act (the Act) states in part that every upper tier municipality (UTM) shall be responsible for ensuring the proper provision of land ambulance service in the municipality in accordance with the needs of persons in the municipality.
- The Ambulance Service Patient Care and Transportation Standards Section (A) states in part, each operator and each emergency medical attendant and paramedic employed or engaged as a volunteer by the operator, shall ensure that: Each EMA and paramedic shall attend and participate in such continuing education and competency maintenance activities as are required to provide ambulance service in accordance with the regulations.
- No person smokes any cigar, cigarette, tobacco or other substance while in an ambulance or emergency response vehicle.

- No EMA or paramedic, while on duty, takes or consumes any liquor within the meaning of the Liquor Control Act, or any drug which could impair his or her ability to function as an EMA or paramedic: or reports for duty while under the influence of any liquor within the meaning of the Liquor Control Act, or any drug which impairs his or her ability to function as an EMA or paramedic: or responds to a request for ambulance service while apparently under the influence of liquor or drugs or is apparently suffering the effects of liquor or drugs.
- The ASCDS states in part, each operator shall ensure that: employees are aware of current communicable disease risks and follow all aspects of the ASCDS.
- The Ambulance Act Part III Discharge of Responsibilities states in part, an upper-tier municipality shall ensure the supply of vehicles, equipment, services, information and any other thing necessary for the proper provision of land ambulance services in the municipality in accordance with this Act and the regulations.
- The Act further states the requirements respecting the disclosure of personal health information and personal health information has the same meaning as in the Personal Health Information Protection Act, 2004.
- Part VI of Ontario Regulation 257/00 made under the Act states in part, the operator of an ambulance service shall ensure that the remains of a dead person are not transported by ambulance unless, the remains are in a public place and it is in the public interest that the remains be removed: arrangements are made to ensure that an alternative ambulance is readily available for ambulance services during the time that the remains are being transported: and no patient is transported in the ambulance at the same time as the remains are transported.
- An ambulance may be used to transport the remains of a dead person for the purpose of tissue transplantation on the order of a physician if a physician at the hospital where the tissue is being delivered acknowledges the order.

Inspection Methodologies: The Review Team reviewed reports and records relevant to Service Policies and Procedures, Service QA/CQI initiatives and conducted interviews with Guelph-Wellington EMS personnel.

Observations: The Service Provider has a Policy and Procedure document accessible to staff. New and updated Policies and Procedures are communicated to staff. The Service Provider monitors and enforces Policies and Procedures to ensure optimal provision of service. The Service Provider has policies covering the following areas:

- Prohibiting staff from responding to calls under the influence of drugs or alcohol,
- Prohibiting staff from reporting to work under the influence of alcohol or drugs,
- Prohibiting staff from consuming alcohol or drugs while at work,
- Prohibiting any person from smoking any cigar, cigarette, tobacco or other substance while in an ambulance service vehicle,
- Regarding transport of a person's remains as per legislation,
- Regarding the disposal of bio-medical materials/waste e.g. contaminated bedding/bandages/anatomical waste,

- That students are to be free from communicable diseases,
- That students are to be immunized,
- Requirements for students/observers are monitored and enforced,
- Staff will immediately notify the CACC/ACS in the case of any accident involving an ambulance or ERV,
- Outlining the legislative parameters of sharing and disclosure of personal health information,
- Governing the protection of personal information of patients,
- Directing staff in the release of confidential information to allied agencies, and
- Directing staff in the release of confidential information to the public.

There is documentation to demonstrate Service Policies relating to drugs, alcohol and tobacco are complied with. There is further documentation to demonstrate Service Policies relating to the release of confidential information are complied with.

The Service Provider ensures the continuity of operations.

Insurance

Legislative Requirement: To mitigate risk and exposure to paramedics, staff and their management team, Service Providers must have appropriate insurance coverage as outlined in Regulation 257/00.

Part VI of Ontario Regulation 257/00 made under the Act states in part, if the operator of a land ambulance service that is an applicable enterprise uses or permits the use of a land ambulance or emergency response vehicle that is not owned by the Province of Ontario, the operator shall obtain and maintain in good standing a contract of automobile insurance under Part VI of the *Insurance Act* in respect of the vehicle, under which, the operator and every driver are insured and delineates all insurance requirements.

Inspection Methodologies: The Review Team reviewed reports and records relevant to Service Policies and Procedures, Insurance coverage and conducted interviews with Guelph-Wellington EMS personnel.

Observations: It was noted the Service Provider's insurance policy was current and valid. Further, the insurance coverage was at least equal to that outlined in legislation. The insurance policy includes and covers:

- Each ambulance, ERV and ESU,
- The Service Provider and every driver,
- An amount equal to at least \$5,000,000, in respect of any one incident,
- Liability for loss of or damage to, resulting from bodily injury to or the death of any passenger carried, getting into or alighting from the ambulance or ERV,
- Liability for loss of or damage to, the property of a passenger carried in an ambulance or ERV, and
- Liability while the ambulance is used for carrying passengers for compensation or hire.

Observation: 5

Service Provider Response

The Response Time Performance Plan for the Guelph-Wellington coverage area is set by the City of Guelph as recommended to Council. The recommendation is based on many factors including input from staff at Guelph-Wellington EMS. Factors affecting the parameters of the plan include available resources, historical performance and call volumes and recognized trends in call frequency and complexity.

Guelph-Wellington EMS will continue to strive to provide appropriate advice to Council and to strive to meet the targets set for the coverage area. Additional Paramedics have been planned for and submitted to the 2015 operating budget process for consideration.

Inspector's Findings

Guelph-Wellington EMS understands the importance of monitoring their response times against the targets set within their Response Time Performance Plan. During the Service Review, the Service was slightly short of the trending below their RTPP of 65% at 57% for the 2014 year.

Guelph-Wellington EMS has requested an enhancement package from the City of Guelph to address this. At the time of the follow up, the Service Provider has possible approval of an increase of 3 paramedics and increase in Superintendent hours. The Service Provider does state that the low percentage (57%), is a direct reflection of an increase in Long-Term Care facilities, an aging population and off-load delays at the Guelph Emergency Department. Their resources continue to assist bordering jurisdictions further depletes Guelph-Wellington resources with a negative impact upon their own RTPP.

The Service Provider does ensure that the paramedics respond to calls in the most effective manner and continually assesses methodologies, such as an increase in resources, to improve services and meet the target time framework. **Guelph-Wellington EMS is committed to compliance in this area.**

Appendix A HRI Review Summary Table

Employee #	Missing File Information
	No omissions noted.

Appendix B ACR Summary Tables Patient Carried Calls Code 4 & 3

Call Number	Documentation Issue	Driver #	Attendant #
All ACRs	<ul style="list-style-type: none"> • Service Number. • Primary Problem Code. • Initials (on ALS skills). 	Does not show on Imedic ePCR.	
921010319408	<ul style="list-style-type: none"> • Fluid Balance. • Trauma injury site/type. 	15808	44665
921010369793	<ul style="list-style-type: none"> • Medicine or Procedure. 	87295	14882
921010282308	<ul style="list-style-type: none"> • Trauma injury site/type. 	15477	19492
921010275394	<ul style="list-style-type: none"> • Fluid Balance. 	18269	16884
921010276844	<ul style="list-style-type: none"> • Fluid Balance. 	15477	17593
921010287433	<ul style="list-style-type: none"> • Postal Code. 	16956	19112
921010289224	<ul style="list-style-type: none"> • Fluid Balance. 	47906	18269
921010288614	<ul style="list-style-type: none"> • Code. 	20169	17096
921010290222	<ul style="list-style-type: none"> • Trauma injury site/type. 	18341	24170
921010292973	<ul style="list-style-type: none"> • Code. • Medicine or Procedure. 	21291	84451
921010355139	<ul style="list-style-type: none"> • Fluid Balance. 	19491	98876
921010320969	<ul style="list-style-type: none"> • Postal Code. 	14882	87295
921011032417	<ul style="list-style-type: none"> • Medications. 	82735	44665
921001346476	<ul style="list-style-type: none"> • Pickup Location Code. 	13206	14149
921010241276	<ul style="list-style-type: none"> • Trauma injury site/type. 	88250	15595
921010239317	<ul style="list-style-type: none"> • Postal Code. 	88250	15595
921010348180	<ul style="list-style-type: none"> • Result. 	15805	12204
921010328473	<ul style="list-style-type: none"> • Fluid Balance. 	17593	15456
921010348960	<ul style="list-style-type: none"> • Crew Member 1 Name. 	20166	17096
921010072495	<ul style="list-style-type: none"> • Postal Code. • Result. 	20162	14880
921010073236	<ul style="list-style-type: none"> • Postal Code. • Crew Mbr. Initials. 	19491	16436
921010071788	<ul style="list-style-type: none"> • Remarks/Orders. 	16444	14720
921010071609	<ul style="list-style-type: none"> • Secondary Problem. • Fluid Balance. 	19088	18269
921010069432	<ul style="list-style-type: none"> • Secondary Problem. 	19028	10867
921010072847	<ul style="list-style-type: none"> • Secondary Problem. 	16621	14325
921010087004	<ul style="list-style-type: none"> • Pickup Location Code. 	20166	14882
921010074580	<ul style="list-style-type: none"> • Result. 	57879	17096
921010071778	<ul style="list-style-type: none"> • Postal Code. 	19898	14033
921010075764	<ul style="list-style-type: none"> • Secondary Problem. 	16435	12203
921010069842	<ul style="list-style-type: none"> • Chief Complaint. • Secondary Problem. 	17639	10790
921010084291	<ul style="list-style-type: none"> • Trauma injury site/type. 	63865	20166
921010083577	<ul style="list-style-type: none"> • Trauma injury site/type. 	16436	19088

Emergency Health Services Branch – Ministry of Health and Long-Term Care

Call Number	Documentation Issue	Driver #	Attendant #
921010083597	• CTAS.	19088	16436
921010089061	• Postal Code.	52595	20483
921010088895	• Secondary Problem.	18269	20162
921010088990	• Postal Code.	15938	16436
921010087592	• Primary Problem.	17096	15821
921010074831	• Fluid Balance.	70981	96511
921010084990	• Secondary Problem.	13062	72711
921010084239	• Secondary Problem.	12203	16435
921010075588	• Postal Code. • Fluid Balance.	14882	17941
921010083234	• Trauma injury site/type.	16436	20166
921010083107	• Trauma injury site/type.	17096	16621
921010083128	• Trauma injury site/type.	16622	14325
921010085261	• Result.	17917	17942
921010085193	• Primary Problem.	19054	20166
921010087878	• Pickup Location Code.	15805	10654
921010073409	• CTAS.	17917	24170
921010086342	• CTAS.	19088	14882
921010074512	• Result.	14880	15808
921010075277	• Secondary Problem.	19088	17096
921010085674	• Trauma injury site/type.	10790	16232

Patient Carried Calls Code 2 & 1

Call Number	Documentation Issue	Driver #	Attendant #
All ACRs	• Service Number. • Primary Problem Code. • Initials (on ALS skills).	Does not show on Imedic ePCR.	
921010090090	• Postal Code.	16436	15938
921010090094	• Postal Code.	14325	16622
921010091172	• Secondary Problem.	12776	16437
921010091282	• Trauma injury site/type.	14880	15808
921010092724	• Medications.	72711	14882
921010077034	• Medications.	17639	20163
921010095139	• Secondary Problem.	19049	86089
921010085183	• Chief Complaint.	16232	10790
921010084574	• Medications.	18822	15807
921010076945	• Medications.	17639	20163
921010080110	• CTAS.	17917	24170

Non Patient Carried Calls

Call Number	Documentation Issue	Driver #	Attendant #
921010279153	• Destination kilometres. • Patients.	17942	15821
921010281670	• Patients. • Patient Sequence.	87526	11288
921010296100	• Destination kilometres.	17639	17322

Call Number	Documentation Issue	Driver #	Attendant #
921010296079	<ul style="list-style-type: none"> • Destination kilometres. • Skin (initial assessment). 	20490	17574
921010288782	<ul style="list-style-type: none"> • Patients. • Patient Sequence. 	15938	17574
921010279113	<ul style="list-style-type: none"> • Patients. • Patient Sequence. 	16437	20480
921010291480	<ul style="list-style-type: none"> • Patients. • Patient Sequence. 	14325	16622

Patient Refusal of Service Section

Call Number	Documentation Issue	Driver #	Attendant #
	No Omissions noted.		

Appendix C Paramedic Ride-Out Summary Observation Tables

Call Observation Summary						
CALL	092110370170	VEHICLE NO:	2168	PRIORITY	OUT: 3	IN: 3
MEDIC #1	19112	MEDIC #2	16417	CALL TYPE:	MEDICAL	
Call Sequence				Y	P	N NA
Pre-Call Completed to Standard				<input checked="" type="checkbox"/>		
Scene Survey Completed to Standard				<input checked="" type="checkbox"/>		
Communications with CACC according to Standard				<input checked="" type="checkbox"/>		
Primary Assessment Performed to Standard				<input checked="" type="checkbox"/>		
Transport Decision Appropriate to Patient Assessment				<input checked="" type="checkbox"/>		
Patient History to Standard				<input checked="" type="checkbox"/>		
Vital Signs (2 complete sets)				<input checked="" type="checkbox"/>		
All Medication Interventions to Standard						<input checked="" type="checkbox"/>
All Cardiac Monitoring/Defibrillation Interventions to Standard				<input checked="" type="checkbox"/>		
Patient Care Provided to Standard				<input checked="" type="checkbox"/>		
Secondary Assessment to Standard				<input checked="" type="checkbox"/>		
Movement of Patient According to Patient Presentation				<input checked="" type="checkbox"/>		
Transport Decision and Return Code According to Patient Condition				<input checked="" type="checkbox"/>		
Patient Care Enroute According to Standard				<input checked="" type="checkbox"/>		
Reporting to Receiving Staff According to Standard				<input checked="" type="checkbox"/>		
Post Call Duties Completed as Appropriate				<input checked="" type="checkbox"/>		

Call Observation Summary							
CALL	767010370161	VEHICLE NO:	2169	PRIORITY	OUT: 4	IN: 3	
MEDIC #1	14325	MEDIC #2	20690	CALL TYPE:	MEDICAL		
Call Sequence				Y	P	N	NA
Pre-Call Completed to Standard				<input checked="" type="checkbox"/>			
Scene Survey Completed to Standard				<input checked="" type="checkbox"/>			
Communications with CACC according to Standard				<input checked="" type="checkbox"/>			
Primary Assessment Performed to Standard				<input checked="" type="checkbox"/>			
Transport Decision Appropriate to Patient Assessment				<input checked="" type="checkbox"/>			
Patient History to Standard				<input checked="" type="checkbox"/>			
Vital Signs (2 complete sets)				<input checked="" type="checkbox"/>			
All Medication Interventions to Standard							<input checked="" type="checkbox"/>
All Cardiac Monitoring/Defibrillation Interventions to Standard				<input checked="" type="checkbox"/>			
Patient Care Provided to Standard				<input checked="" type="checkbox"/>			
Secondary Assessment to Standard				<input checked="" type="checkbox"/>			
Movement of Patient According to Patient Presentation				<input checked="" type="checkbox"/>			
Transport Decision and Return Code According to Patient Condition				<input checked="" type="checkbox"/>			
Patient Care Enroute According to Standard				<input checked="" type="checkbox"/>			
Reporting to Receiving Staff According to Standard				<input checked="" type="checkbox"/>			
Post Call Duties Completed as Appropriate				<input checked="" type="checkbox"/>			

Call Observation Summary							
CALL	092110369748	VEHICLE NO:	2193	PRIORITY	OUT: 4	IN: 3	
MEDIC #1	20756	MEDIC #2	38207	CALL TYPE:	MEDICAL		
Call Sequence				Y	P	N	NA
Pre-Call Completed to Standard				<input checked="" type="checkbox"/>			
Scene Survey Completed to Standard				<input checked="" type="checkbox"/>			
Communications with CACC according to Standard				<input checked="" type="checkbox"/>			
Primary Assessment Performed to Standard				<input checked="" type="checkbox"/>			
Transport Decision Appropriate to Patient Assessment				<input checked="" type="checkbox"/>			
Patient History to Standard				<input checked="" type="checkbox"/>			
Vital Signs (2 complete sets)				<input checked="" type="checkbox"/>			
All Medication Interventions to Standard							<input checked="" type="checkbox"/>
All Cardiac Monitoring/Defibrillation Interventions to Standard				<input checked="" type="checkbox"/>			
Patient Care Provided to Standard				<input checked="" type="checkbox"/>			
Secondary Assessment to Standard				<input checked="" type="checkbox"/>			
Movement of Patient According to Patient Presentation				<input checked="" type="checkbox"/>			
Transport Decision and Return Code According to Patient Condition				<input checked="" type="checkbox"/>			
Patient Care Enroute According to Standard				<input checked="" type="checkbox"/>			
Reporting to Receiving Staff According to Standard				<input checked="" type="checkbox"/>			
Post Call Duties Completed as Appropriate					<input checked="" type="checkbox"/>		

Appendix D Vehicle Equipment and Supplies Summary Table

MOHLTC Vehicle No.	Audit Findings	MOHLTC Vehicle No.	Audit Findings
2193	No Omissions noted.	2168	No Omissions noted.
2192	<u>Safe Mechanical Condition (Ambulances, ERVs and ESUs)</u> • Front Fire extinguisher Monthly (5 lb.). • Rear Fire extinguisher Monthly (5 lb.).	2171	<u>Safe Mechanical Condition (Ambulances, ERVs and ESUs)</u> • Front Fire extinguisher Monthly (5 lb.). • Rear Fire extinguisher Monthly (5 lb.).

Appendix E Oxygen, Suction & Defibrillator Summary Table

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Battery Powered Portable Suction Unit	130401A0943	30-11-2014		
Battery Powered Portable Suction Unit	2240			18-02-2010
Battery Powered Portable Suction Unit	L161011910	29-11-2014	09-04-2014	20-04-2013
Battery Powered Portable Suction Unit	L61001904	29-11-2014		15-04-2013
Battery Powered Portable Suction Unit	L61002424	28-11-2014		
Battery Powered Portable Suction Unit	L61002465	29-11-2014		15-04-2013
Battery Powered Portable Suction Unit	L61002499	29-11-2014	no previous	no previous
Battery Powered Portable Suction Unit	L61002519	29-11-2014	10-04-2014	15-04-2013
Battery Powered Portable Suction Unit	L61002529		09-04-2014	
Battery Powered Portable Suction Unit	L61002634	29-11-2014	09-04-2014	
Battery Powered Portable Suction Unit	L61002732	28-11-2014	04-04-2014	no previous
Battery Powered Portable Suction Unit	L61002768			10-04-2013
Battery Powered Portable Suction Unit	L61002849			15-04-2013
Battery Powered Portable Suction Unit	L61005505			19-04-2013
Battery Powered Portable Suction Unit	L61005508	29-11-2014	04-04-2014	
Battery Powered Portable Suction Unit	L61005510		10-04-2014	
Battery Powered Portable Suction Unit	L6100559		09-04-2014	
Battery Powered Portable Suction Unit	L61013910		10-04-2014	

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Defibrillator	30173898	07-07-2014	09-05-2013	
Defibrillator	30885124	09-04-2014	09-05-2013	
Defibrillator	34677670	13-06-2014		
Defibrillator	38342004	09-04-2014	09-05-2013	
Defibrillator	39155792	06-01-2014	10-05-2013	
Defibrillator	39179753	08-04-2014	10-05-2013	
Defibrillator	39180778	08-04-2014	09-05-2013	
Defibrillator	39180786	14-08-2014	14-05-2013	
Defibrillator	39182062	08-04-2014	09-05-2013	
Defibrillator	39182064	08-04-2014	14-05-2013	
Defibrillator	39182065	09-04-2014	09-05-2013	
Defibrillator	39182067	09-04-2014	09-05-2013	
Defibrillator	39182069	08-04-2014	09-05-2013	
Defibrillator	39182072	08-04-2014	09-05-2013	
Defibrillator	39182074	09-04-2014	10-05-2013	
Defibrillator	39182075	09-04-2014	10-05-2013	
Defibrillator	39332150	08-04-2014	09-05-2013	
Defibrillator	39396794	08-04-2014	10-05-2013	
Defibrillator	40680247	09-04-2014	09-05-2013	

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Flow Meter #1	no number	29-11-2014	10-04-2014	15-04-2013
Flow Meter #1	No number	29-11-2014		
Flow Meter #1	FMAO066456AI	29-11-2014	09-04-2014	
Flow Meter #1	L2008			18-02-2010
Flow Meter #1	FMAO064532J	29-11-2014	09-04-2014	20-04-2013
Flow Meter #1	no number	29-11-2014	no previous	no previous
Flow Meter #1	M151300-0900090	28-11-2014	10-04-2014	
Flow Meter #1	M151300-0900088		04-04-2014	
Flow Meter #1	M51300-0900084			19-04-2013
Flow Meter #1	M151300-0800151			15-04-2013
Flow Meter #1	M151300-0600031		10-04-2014	
Flow Meter #1	0304			10-04-2013
Flow Meter #1	13015			15-04-2013
Flow Meter #1	22323	29-11-2014	09-04-2014	
Flow Meter #1	748135	30-11-2014		
Flow Meter #1	10539313	28-11-2014	04-04-2014	no previous
Flow Meter #1	10539575	04-04-2014	19-04-2013	16-08-2011
Flow Meter #1	10613144	29-11-2014	09-04-2014	15-04-2013

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Flow Meter #2	FMAO06630AI	28-11-2014	04-04-2014	no previous
Flow Meter #2	no number	29-11-2014		
Flow Meter #2	FMAO25339FH		09-04-2014	

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Flow Meter #2	no number			15-04-2013
Flow Meter #2	FMAO025339FH	30-11-2014		
Flow Meter #2	no number			15-04-2013
Flow Meter #2	FMAO06450LJ	29-11-2014		
Flow Meter #2	FAMO06630AI	29-11-2014		
Flow Meter #2	FMAO06082LJ	29-11-2014		
Flow Meter #2	M139370-09000142			15-04-2013
Flow Meter #2	M139370-0900139		10-04-2014	
Flow Meter #2	M139370-0900112		09-04-2014	15-04-2014
Flow Meter #2	M51300-0900100			19-04-2013
Flow Meter #2	M151500-0900090			10-04-2013
Flow Meter #2	M151300-0900089	29-11-2014	09-04-2014	20-04-2013
Flow Meter #2	M1513000-0900086	28-11-2014		
Flow Meter #2	M387460-0700276		10-04-2014	
Flow Meter #2	M291510-0700093		09-04-2014	
Flow Meter #2	M291510-0700083	29-11-2014		
Flow Meter #2	M291510-0700082	29-11-2014	no previous	no previous
Flow Meter #2	LAM006-083LJ		10-04-2014	
Flow Meter #2	0700281			18-02-2010
Flow Meter #2	10613201	04-04-2014	19-04-2013	16-08-2011

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
On-Board Suction	no number	04-04-2014	19-04-2013	18-08-2011
On-Board Suction	120219	28-11-2014	04-04-2014	no previous
On-Board Suction	no number	29-11-2014	09-04-2014	
On-Board Suction	120151			15-04-2013
On-Board Suction	no number	30-11-2014	10-04-2014	
On-Board Suction	120157			19-04-2013
On-Board Suction	no number	29-11-2014	10-04-2014	
On-Board Suction	120210			15-04-2013
On-Board Suction	no number	29-11-2014	04-04-2014	
On-Board Suction	120152			15-04-2013
On-Board Suction	no number	28-11-2014	10-04-2014	
On-Board Suction	no number	29-11-2014	09-04-2014	18-02-2010
On-Board Suction	no number	29-11-2014	09-04-2014	20-04-2013
On-Board Suction	no number	29-11-2014	no previous	no previous
On-Board Suction	no number	29-11-2014	09-04-2014	15-04-2013

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Portable O2 Regulator	00102-13		10-04-2014	
Portable O2 Regulator	34200			15-04-2013
Portable O2 Regulator	34201	29-11-2014		
Portable O2 Regulator	624873			18-02-2010
Portable O2 Regulator	644532			10-04-2013

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Portable O2 Regulator	644532		09-04-2014	
Portable O2 Regulator	644535		10-04-2014	
Portable O2 Regulator	656041	29-11-2014		
Portable O2 Regulator	656042	29-11-2014		
Portable O2 Regulator	656046			15-04-2013
Portable O2 Regulator	656047			19-04-2013
Portable O2 Regulator	656048	28-11-2014	04-04-2014	no previous
Portable O2 Regulator	656048	29-11-2014	09-04-2014	20-04-2013
Portable O2 Regulator	680278	29-11-2014		
Portable O2 Regulator	680280		09-04-2014	
Portable O2 Regulator	680281	28-11-2014		
Portable O2 Regulator	680287		10-04-2014	
Portable O2 Regulator	680290	30-11-2014		
Portable O2 Regulator	680290		09-04-2014	
Portable O2 Regulator	682263	28-11-2014		
Portable O2 Regulator	682263		04-04-2014	
Portable O2 Regulator	682267			15-04-2013
Portable O2 Regulator	no number			15-04-2013
Portable O2 Regulator	no number	29-11-2014	no previous	no previous
Portable O2 Regulator	OTR535379	04-04-2014	19-04-2013	16-08-2011

Oxygen / Suction / Defibrillator Testing				
Device	Serial Number	Testing Date	Testing Date	Testing Date
Vehicle Main Regulator	660773	04-04-2014	19-04-2013	18-08-2011
Vehicle Main Regulator	223987	28-11-2014	04-04-2014	no previous
Vehicle Main Regulator	MI-540-P	29-11-2014		
Vehicle Main Regulator	FMAO10042LF		09-04-2014	
Vehicle Main Regulator	no number			15-04-2013
Vehicle Main Regulator	M-540-P	30-11-2014		
Vehicle Main Regulator	657226		10-04-2014	19-04-2013
Vehicle Main Regulator	660765	29-11-2014	10-04-2014	
Vehicle Main Regulator	62569			15-04-2013
Vehicle Main Regulator	LTB-540-P	29-11-2014		
Vehicle Main Regulator	M0638000800121		04-04-2014	
Vehicle Main Regulator	M063800-0800151			15-04-2013
Vehicle Main Regulator	LTB-540-P	28-11-2014		10-04-2013
Vehicle Main Regulator	120157		10-04-2014	
Vehicle Main Regulator	no number	29-11-2014		
Vehicle Main Regulator	D06577		09-04-2014	
Vehicle Main Regulator	106108			18-02-2010
Vehicle Main Regulator	62569	29-11-2014	09-04-2014	20-04-2013
Vehicle Main Regulator	MI-540-P	29-11-2014	no previous	no previous
Vehicle Main Regulator	no number	29-11-2014		
Vehicle Main Regulator	63402		09-04-2014	15-04-2013

Appendix F Stretcher Maintenance Summary Table

Stretcher Maintenance				
Stretcher Type	Serial Number	Last Inspection	Previous Inspection Date	Previous Inspection Date
Main	06 003577	18-11-2014	08-06-2013	13-01-2012
Main	06 004434	19-11-2014	18-09-2014	14-08-2014
Main	06 004438	19-11-2014	14-09-2014	17-07-2014
Main	06 003574	17-11-2014	18-09-2014	14-08-2014
Main	I-714396	14-11-2014	19-09-2014	14-08-2014
Main	L 771101	13-11-2014	18-09-2014	14-08-2014
Main	L790293	14-11-2014	18-09-2014	14-08-2014
Main	BBB 113960	17-11-2014	18-09-2014	14-08-2014
Main	11N 199234	15-11-2014	18-09-2014	14-08-2014
Main	L 809922	14-11-2014	18-09-2014	14-08-2014

Stretcher Maintenance				
Stretcher Type	Serial Number	Last Inspection	Previous Inspection Date	Previous Inspection Date
Scoop	037296	14-11-2014	18-09-2014	14-08-2014
Scoop	020886	17-11-2014	18-09-2014	14-08-2014
Scoop	023347	18-11-2014	18-09-2014	14-08-2014
Scoop	032475	19-11-2014	13-09-2014	14-08-2014
Scoop	035272	15-11-2014	18-09-2014	14-08-2014
Scoop	021037	17-11-2014	17-09-2014	14-08-2014
Scoop	023317	19-11-2014	18-09-2014	21-08-2014
Scoop	028110	13-11-2014	17-09-2014	14-08-2014
Scoop	028122	15-11-2014	18-09-2014	14-08-2014
Scoop	029980	14-11-2014	18-09-2014	14-08-2014

Stretcher Maintenance				
Stretcher Type	Serial Number	Last Inspection	Previous Inspection Date	Previous Inspection Date
Stairchair	13N 257102	13-11-2014	17-09-2014	14-08-2014
Stairchair	13N 253788	19-11-2014	17-09-2014	14-08-2014
Stairchair	14N 302797	17-11-2014	18-09-2014	12-08-2014
Stairchair	14N 303424	19-11-2014	12-08-2014	no record found
Stairchair	14N 303426	14-11-2014	18-09-2014	12-08-2014
Stairchair	14N 303422	14-11-2014	18-09-2014	12-08-2014
Stairchair	14N 303423	13-11-2014	17-09-2014	12-08-2014
Stairchair	14N 303418	17-11-2014	18-09-2014	14-08-2014
Stairchair	14N 303420	19-11-2014	18-09-2014	12-08-2014
Stairchair	14N 303428	15-11-2014	18-09-2014	12-08-2014

Appendix G Abbreviations

Glossary of Abbreviations			
ACRONYM	MEANING	ACRONYM	MEANING
ACP	Advanced Care Paramedic	EMS	Emergency Medical Service(s)
ACR	Ambulance Call Report	EORR	Education, Operational Readiness and Regulations
ACS	Ambulance Communications Service	ER	Emergency Room
ADDAS	Ambulance Data Direct Access System	ERV	Emergency Response Vehicle
ACO	Ambulance Communications Officer	ESU	Emergency Support Unit
AEMCA	Advanced Emergency Medical Care Assistant	GCS	Glasgow Coma Scale
ALS	Advanced Life Support	GPS	Global Positioning System
ASCDS	Ambulance Service Communicable Disease Standards	IC	Inspections and Certifications
ASDS	Ambulance Service Documentation Standards	LAISC	Land Ambulance Implementation Steering Committee
ASPC & TS	Ambulance Service Patient Care and Transportation Standards	LASCS	Land Ambulance Service Certification Standards
ASR	Ambulance Service Review	MOHLTC	Ministry of Health and Long-Term Care
AVL	Automatic Vehicle Locator	MTO	Ministry of Transportation
BLS	Basic Life Support	OASIS	Ontario Ambulance Service Information System
CACC	Central Ambulance Communications Centre	O2	Oxygen
CCP	Critical Care Paramedic	OPLA & ERVS	Ontario Provincial Land Ambulance & Emergency Response Vehicle Standard
CME	Continuing Medical Education	P&P	Policy and Procedure
CO	Communications Officer	PCP	Primary Care Paramedic
CPR	Cardiopulmonary Resuscitation	PESFOAS	Provincial Equipment Standards For Ontario Ambulance Services
CTAS	Canadian Triage & Acuity Scale	RFO	Regional Field Office EHSB
DSSAB	District Social Services Administration Board	RTC	Regional Training Co-ordinator
EHSB	Emergency Health Services Branch	SR	Symptom Relief
EMA	Emergency Medical Attendant	UTM	Upper Tier Municipality
EMCA	Emergency Medical Care Assistant	VIN	Vehicle Identification Number

CONSENT AGENDA

Monday June 22, 2015

His Worship the Mayor
and
Members of Guelph City Council.

SUMMARY OF REPORTS:

The following resolutions have been prepared to facilitate Council's consideration of the various matters and are suggested for consideration. If Council wishes to address a specific report in isolation of the Consent Agenda, please identify the item. The item will be extracted and dealt with immediately. The balance of the Consent Agenda will be approved in one resolution.

A REPORTS FROM ADMINISTRATIVE STAFF

REPORT	DIRECTION
CON-2015.31 PROPOSED DEMOLITION OF 20 CEDAR STREET, WARD 5	Approve
1. That Report 15-49 regarding the proposed demolition of one (1) single detached dwelling at 20 Cedar Street, legally described as Plan 621, Part Lot 12; City of Guelph, from Infrastructure, Development and Enterprise dated June 22, 2015, be received.	
2. That the proposed demolition of one (1) detached dwelling at 20 Cedar Street be approved.	
3. That the applicant be requested to prepare and submit a Tree Preservation Plan prior to undertaking activities which may injure or destroy regulated trees.	
4. That the applicant be requested to erect protective fencing at one (1) metre from the dripline of any existing trees to be retained on the property or on adjacent properties which may be impacted by demolition and construction activities.	
5. That the applicant be requested to contact the City's Environmental Planner to inspect the tree protection fence prior to demolition and/or site alteration commencing.	
6. That the applicant identify the access route and potential stockpile location on a site plan or aerial photo, and if stockpile location is not	

required a note specifying items such as a fill pile to be removed upon demolition be included on the plan and be submitted to the City's Environmental Planner.

7. That if demolition is to occur during breeding bird season (approximately May 1 to July 31), a nest search be undertaken by a wildlife biologist prior to demolition so as to protect the breeding birds in accordance with the Migratory Birds Convention Act (MBCA) prior to any works occurring.
8. That the applicant be requested to contact the General Manager of Solid Waste Resources, within Infrastructure, Development and Enterprise regarding options for the salvage or recycling of all demolition materials.

attach.

STAFF REPORT



TO City Council

SERVICE AREA Infrastructure, Development and Enterprise

DATE June 22, 2015

**SUBJECT Proposed Demolition of 20 Cedar Street
Ward 5**

REPORT NUMBER 15-49

EXECUTIVE SUMMARY

PURPOSE OF REPORT

To provide background and a staff recommendation related to a request for demolition approval of one (1) single detached dwelling.

KEY FINDINGS

One (1) existing single detached dwelling is proposed to be demolished and replaced with a new single detached dwelling.

FINANCIAL IMPLICATIONS

None.

ACTION REQUIRED

Council is being asked to approve the demolition request.

RECOMMENDATION

1. That Report 15-49 regarding the proposed demolition of one (1) single detached dwelling at 20 Cedar Street, legally described as Plan 621, Part Lot 12; City of Guelph, from Infrastructure, Development and Enterprise dated June 22, 2015, be received.
2. That the proposed demolition of one (1) detached dwelling at 20 Cedar Street be approved.
3. That the applicant be requested to prepare and submit a Tree Preservation Plan prior to undertaking activities which may injure or destroy regulated trees.
4. That the applicant be requested to erect protective fencing at one (1) metre from the dripline of any existing trees to be retained on the property or on adjacent properties which may be impacted by demolition and construction activities.

STAFF REPORT

5. That the applicant be requested to contact the City's Environmental Planner to inspect the tree protection fence prior to demolition and/or site alteration commencing.
6. That the applicant identify the access route and potential stockpile location on a site plan or aerial photo, and if stockpile location is not required a note specifying items such as a fill pile to be removed upon demolition be included on the plan and be submitted to the City's Environmental Planner.
7. That if demolition is to occur during breeding bird season (approximately May 1 to July 31), a nest search be undertaken by a wildlife biologist prior to demolition so as to protect the breeding birds in accordance with the Migratory Birds Convention Act (MBCA) prior to any works occurring.
8. That the applicant be requested to contact the General Manager of Solid Waste Resources, within Infrastructure, Development and Enterprise regarding options for the salvage or recycling of all demolition materials.

BACKGROUND

An application to demolish one (1) single detached dwelling at 20 Cedar Street was received on April 17th, 2015 by Planning, Urban Design and Building Services.

The subject property is located on the south side of Water Street and the east side of Edinburgh Road South. The subject property is zoned R.1B (Residential Single Detached), which permits single detached dwellings, accessory apartments, bed and breakfast establishments, day care centres, group homes, home occupations and lodging houses Type 1.

The applicant is requesting to demolish the existing dwelling on the subject property and subsequently construct a new detached dwelling (see location map and site photos on Attachments 1 and 2). The proposed front elevation concept drawing for the replacement dwelling is included in Attachment 3 for information.

REPORT

The City's Demolition Control By-law was passed under the authority of Section 33 of the *Planning Act*. The By-law is intended to help the City "...retain the existing stock of residential units and former residential buildings in the City of Guelph." Section 33 of the *Planning Act* allows that Council's decision may be appealed by the applicant to the Ontario Municipal Board. In addition, an applicant may appeal if there is no decision within 30 days of filing the application.

Cultural Heritage Resources

The structure located at 20 Cedar Avenue is not designated under the Ontario Heritage Act and has not been listed (as non-designated) in the City of Guelph's

STAFF REPORT



Municipal Register of Cultural Heritage Properties according to Section 27 of the Ontario Heritage Act.

Section 27, Subsection 4 of Part IV of the *Ontario Heritage Act* states that restriction on demolition applies only if a property is listed in the register before any application is made for a permit under the *Building Code Act, 1992* to demolish or remove a building or structure located on the property. It is staff's opinion that the building does not have significant architectural/design value, historical/associative or contextual value. Heritage Planning staff have no objection to the proposed demolition of the building on the subject property.

Tree Protection

There is woodland feature at the rear of this property which runs north-east to south-west along the rear of the lots bounded by Cedar Street, Maple Street, Bellevue Street and High Park Drive. The aerial photos indicate the woodlot is upslope on a steep gradient with an approximate difference of 3 metres (m) within 12 m of the rear yard. The subject property being less than 0.2 hectares in size is not regulated by the Private Tree Protection By-law. However, the site is subject to the City of Guelph's Official Plan's Natural Heritage System including the Urban Forest policies, and hence trees on-site and off-site should be protected and retained during demolition.

A Tree Preservation Plan is requested prior to undertaking activities which may injure or destroy regulated trees. A Tree Protection Zone (TPZ) would need to be established where protective tree hoarding would be installed and should be in accordance with the City of Guelph's Standard Specification for tree preservation fencing (SD90-a). The owner will also be requested to erect protective hoarding around any trees outside the TPZ on the property prior to demolition activities and maintain the hoarding throughout the demolition process. There should be no equipment within or materials stored within the TPZ or the tree's root zone.

The owner will also be requested to identify the proposed site access and stockpile location on a site plan or aerial photo. If a stockpile location is not proposed, a note should be included on the site plan or aerial photo specifying that any fill generated from the demolition is to be removed from the site.

It should be noted that if the demolition is to occur during breeding bird season (approximately May 1 to July 31), a nest search must be undertaken by a wildlife biologist prior to demolition and any anticipated tree removal so as to protect the breeding birds in accordance with the Migratory Birds Convention Act (MBCA).

Recommendation

The approval of the demolition application is recommended as the existing dwelling is not a significant cultural heritage resource, and is proposed to be replaced with one (1) single detached dwelling. Therefore, there will be no overall loss of residential stock proposed as a result of this application.

STAFF REPORT



CORPORATE STRATEGIC PLAN

City Building – Strategic Directions 3.1: Ensure a well-designed, safe, inclusive, appealing and sustainable City.

FINANCIAL IMPLICATIONS

None

DEPARTMENTAL CONSULTATION

The City's Senior Heritage Planner and Environmental Development Planner were consulted regarding the proposed demolition permit.

COMMUNICATIONS

A sign was posted on the subject property advising that a demolition permit has been submitted and that interested parties can contact Building Services for additional information.

ATTACHMENTS

Attachment 1 - Location Map

Attachment 2 - Site Photos

Attachment 3 - Proposed Conceptual Front Elevation

Prepared By:

Randy Harris
Administrator of
Planning Technical Services

Approved By:

Sylvia Kirkwood
Manager of Development Planning

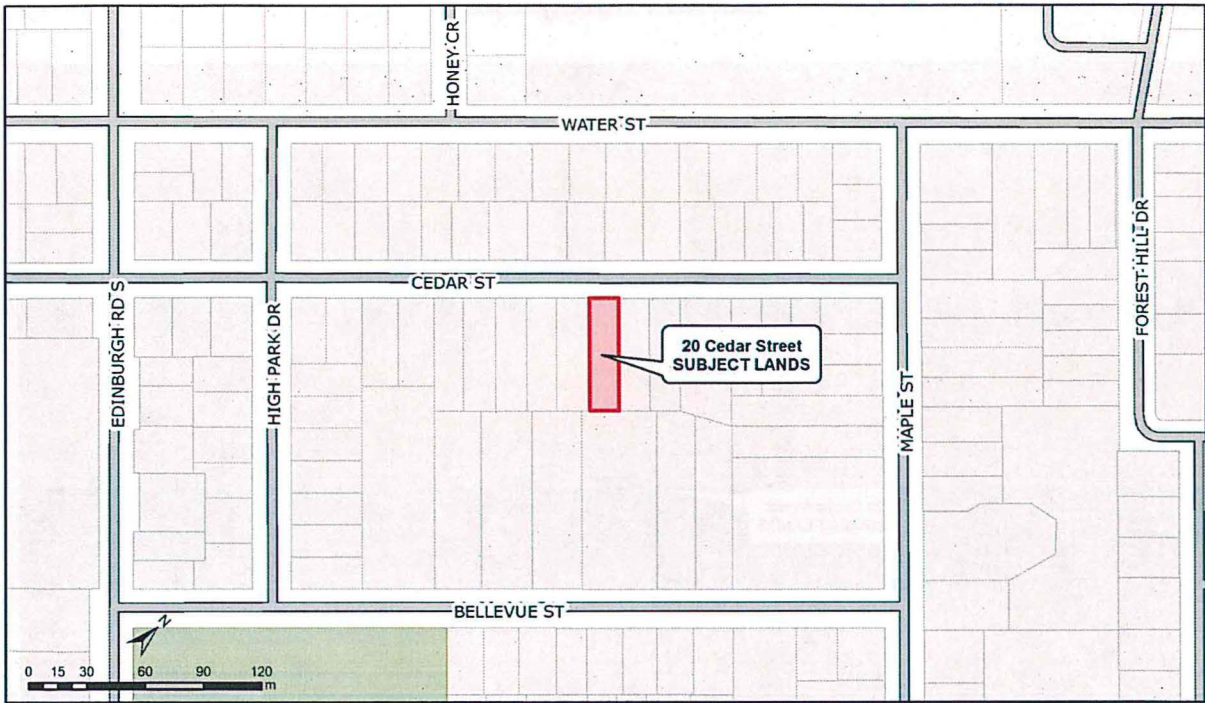
Approved By

Todd Salter
General Manager
Planning, Urban Design and Building
Services
519-822-1260, ext.2395
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Recommended By

Al Horsman
Deputy CAO
Infrastructure, Development
and Enterprise
519-822-1260, ext. 5606
al.horsman@guelph.ca

ATTACHMENT 1 – Location Map



ATTACHMENT 2 – Site Photos

Aerial Photograph



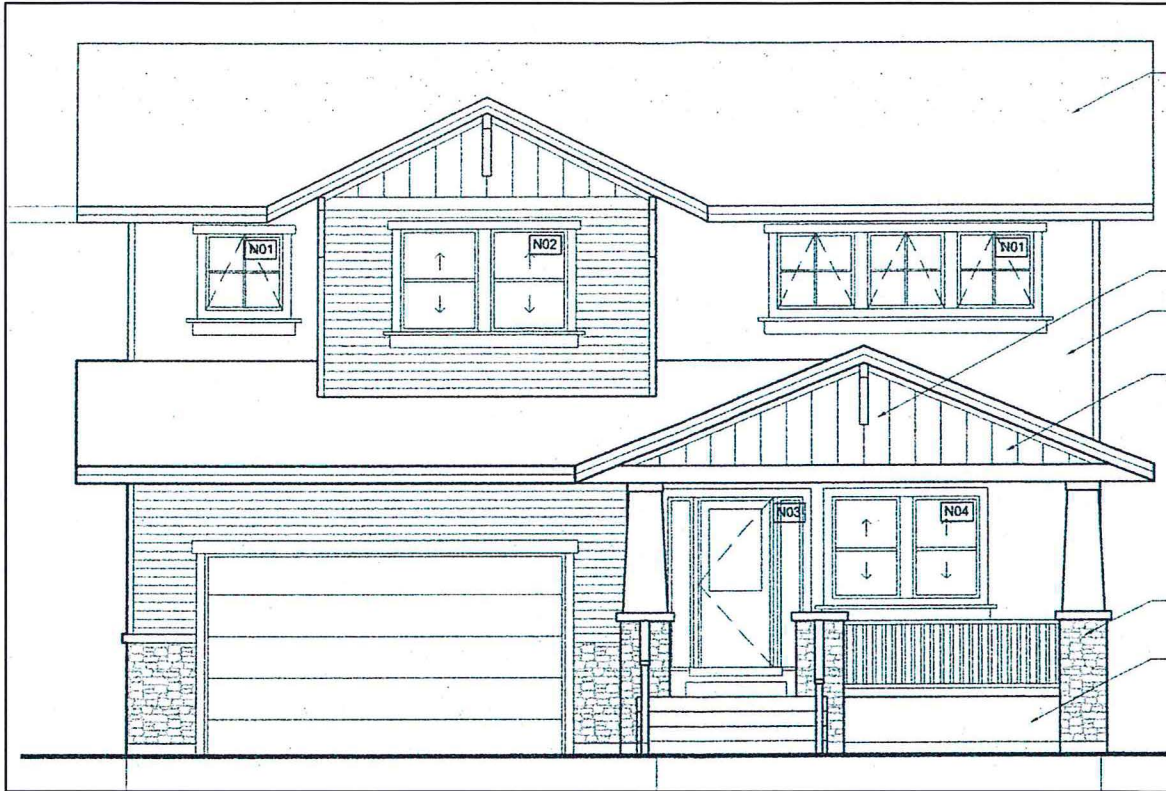
Photo of 20 Cedar Street



(Photo taken by Randy Harris May 2015)

STAFF REPORT

ATTACHMENT 3 – Proposed Conceptual Front Elevation



Please recycle!

- BYLAWS -

- June 22, 2015 -	
By-law Number (2015)-19920 A by-law to dedicate certain lands known as Reserve Block 174, Plan 61M137 as part of Atto Drive, City of Guelph.	To dedicate certain lands as part of Atto Drive.
By-law Number (2015)-19921 A by-law to dedicate certain lands known as Reserve Block 175, Plan 61M137 as part of DeShane Street, City of Guelph.	To dedicate certain lands as part of DeShane Street.
By-law Number (2015)-19922 A by-law to stop up and close part of Grange Road described as Part of Grange Road, Plan 53, designated as Parts 1, 2 and 3, Reference Plan 61R-20598, City of Guelph.	To stop up and close part of Grange Road, as per staff report.
By-law Number (2105)-19923 A by-law to stop up and close part of Cityview Drive, Plan 53, designated as Part 6, Reference Plan 61R-20598, City of Guelph.	To stop up and close part of Cityview Drive, as per staff report.
By-law Number (2015)-19924 A by-law to change the name of Part of Grange Road, Plan 53, being Parts 4 and 5, Referene Plan 61R-20598 to Lee Street.	To change the name of part of Grange road to Lee Street as per staff report.
By-law Number (2015)-19925 A by-law to change the name of Part of Cityview Drive, Plan 53, being Part 7, Reference Plan 61R-20598, to Lee Street.	To change the name of part of Cityview Drive to Lee Street as per staff report.