

Corporate Services Committee

Report

7th Meeting of the Corporate Services Committee
April 11, 2023

PRESENT: Councillors S. Lewis (Chair), H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, Mayor J. Morgan

ALSO PRESENT: Councillors J. Pribil and S. Franke; A. Barbon, I. Collins, J. Dann, M. Galczynski, J. Millman, S. Mollon, A. Rammeloo, S. Stafford, J. Taylor, B. Warner, B. Westlake-Power

Remote Attendance: B. Card, S. Corman, J. Davies, K. Dickins, S. Mathers, T. Pollitt, M. Schulthess, C. Smith

The meeting is called to order at 12:00 PM.

1. Disclosures of Pecuniary Interest

That it BE NOTED that no pecuniary interests were disclosed.

2. Consent

Moved by: S. Stevenson
Seconded by: D. Ferreira

That Consent Items 2.1 to 2.7 BE APPROVED, excluding item 2.4.

Yeas: (6): S. Lewis, H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, and Mayor J. Morgan

Motion Passed (6 to 0)

2.1 2022 Year-End Operating Budget Monitoring Report

Moved by: S. Stevenson
Seconded by: D. Ferreira

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to the 2022 Year-End Operating Budget Monitoring Report:

a) the 2022 Operating Budget Year-end Monitoring Report for the Property Tax Supported Budget, Water Budget, and Wastewater and Treatment Budget BE RECEIVED for information; an overview of the net corporate positions are outlined below:

- i) Property Tax Supported Budget surplus of \$12.3 million;
- ii) Water Rate Supported Budget surplus of \$6.6 million;
- iii) Wastewater and Treatment Rate Supported Budget surplus of \$2.0 million;

it being noted that Property Tax, Water, and Wastewater and Treatment Budget surplus will be allocated in accordance with the Council Approved Surplus/Deficit Policy;

b) the presentation as appended to the staff report dated April 11, 2023 as Appendix "C", providing an overview of 2022 Year-End Budget Monitoring BE RECEIVED for information.

Motion Passed

2.2 2022 Year-End Capital Budget Monitoring Report

Moved by: S. Stevenson
Seconded by: D. Ferreira

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to the 2022 Year-End Capital Budget Monitoring Report:

a) the 2022 Year-End Capital Budget Monitoring Report BE RECEIVED for information, it being noted that the life-to-date capital budget represents \$2.8 billion with \$1.7 billion committed and \$1.1 billion uncommitted; it being further noted that the City Treasurer, or designate, will undertake the housekeeping budget adjustments identified in the Report, in accordance with the Multi-Year Budget Policy adopted by amending by-law No. CPOL.-45(b)-239;

b) the status updates of active 2019 life-to-date capital budgets (2019 and prior) having no future budget requests, as appended to the staff report dated April 11, 2023 as Appendix "B", BE RECEIVED for information;

c) the following actions be taken with respect to the completed capital projects identified in Appendix "C" of the above-noted staff report, which have a total of \$1.3 million of net surplus funding:

- i) the capital projects included in Appendix "C" BE CLOSED;
- ii) the following actions be taken with respect to the funding associated with the capital projects approved for closure in part c) i), above:

Rate Supported

A) pay-as-you-go funding of \$7 thousand BE TRANSFERRED to capital receipts;

B) uncommitted reserve fund drawdowns of \$97 thousand BE RELEASED back into the reserve funds which originally funded the projects;

Non-Rate Supported

C) uncommitted reserve fund drawdowns of \$1.0 million BE RELEASED back into the reserve funds which originally funded the projects; and

D) other net non-rate supported funding sources of \$164 thousand BE ADJUSTED in order to facilitate project closings.

Motion Passed

2.3 Court Security and Prisoner Transportation Program Transfer Payment Agreement

Moved by: S. Stevenson
Seconded by: D. Ferreira

That, on the recommendation of the Deputy City Manager, Finance Supports, the proposed by-law as appended to the staff report dated April 11, 2023 as Appendix "A" BE INTRODUCED at the Municipal Council meeting on April 25, 2023 to:

a) approve the Ontario Transfer Payment Agreement between His Majesty the King in right of Ontario as represented by the Solicitor General and The Corporation of the City of London for the provision of funding for

the Court Security and Prisoner Transportation Program (“Agreement”) attached as Schedule “1” to the staff report dated April 11, 2023;

- b) authorize the Mayor and Clerk to execute the above-noted Agreement;
- c) authorize the Deputy City Manager, Finance Supports to approve any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (“CSPT”);
- d) authorize the Mayor and Clerk to execute any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (“CSPT”) approved by the Deputy City Manager, Finance Supports; and,
- e) authorize the Deputy City Manager, Finance Supports (or designate) to execute any reports required by the province under the Agreement;

Motion Passed

2.5 2022 Compliance Report in Accordance with the Procurement of Goods and Services Policy

Moved by: S. Stevenson
Seconded by: D. Ferreira

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to the 2022 Compliance Report, in accordance with the Procurement of Goods and Services Policy;

- a) as per the Procurement of Goods and Services Policy, Section 8.11 (c), an annual report of total payments where a supplier has invoiced the City a cumulative total value of \$100,000 or more in a calendar year, BE RECEIVED for information, as appended to the staff report dated April 11, 2023 as Appendix “A”;
- b) the administrative contract awards for Professional Consulting Services with an aggregate total greater than \$100,000, as per Section 15.1 (g) of the Procurement of Goods and Services Policy, decentralized from Purchasing and Supply that have been reported to the Manager of Purchasing and Supply and have been reviewed for compliance to the Procurement of Goods and Services Policy, BE RECEIVED for information, as appended to the staff report dated April 11, 2023 as Appendix “B”;
- c) the list of administrative contract awards for Tenders with a value up to \$6,000,000 that do not have an irregular result, as per Section 13.2 (c) of the Procurement of Goods and Services Policy, BE RECEIVED for information, as appended to the staff report dated April 11, 2023 as Appendix “C”; and,
- d) the City Treasurer, or delegate, BE DELEGATED authority to, at any time, refer questions concerning compliance with the Procurement of Goods and Services Policy to the City’s internal auditor; and,
- e) the City Treasurer, or delegate, BE AUTHORIZED to ratify and confirm completed awards or purchases between \$15,000 and \$50,000

where the City Treasurer or delegate is of the opinion that the awards or purchases were in the best interests of the Corporation.

Motion Passed

2.6 Year 2023 Tax Policy

Moved by: S. Stevenson
Seconded by: D. Ferreira

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to property taxation for 2023:

- a) the proposed by-law as appended to the staff report dated April 11, 2023 as Appendix "A" being a by-law setting tax ratios for property classes in 2023, in accordance with Sub-sections 308(4) and 308.1(4) of the *Municipal Act, 2001* BE INTRODUCED at the Municipal Council meeting to be held on April 25, 2023, it being noted that the 2023 Municipal Tax Ratio By-Law has been prepared reflecting the equalization of the average property tax increase in residential and multi-residential classes with no change to other tax ratios; and,
- b) the proposed by-law as appended to the staff report dated April 11, 2023 as Appendix "B" being a by-law levying tax rates for property classes in 2023, in accordance with Sections 307 and 312 of the *Municipal Act, 2001* BE INTRODUCED at the Municipal Council meeting to be held on April 25, 2023

Motion Passed

2.7 Year 2023 Education Tax Rates

Moved by: S. Stevenson
Seconded by: D. Ferreira

That, on the recommendation of the Deputy City Manager, Finance Supports, the proposed by-law as appended to the staff report dated April 11, 2023 as Appendix "A" being a by-law levying rates for 2023 for school purposes in the City of London BE INTRODUCED at the Municipal Council meeting to be held on of April 25, 2023.

Motion Passed

2.4 Delegation of Authority By-law: Environment and Infrastructure Approvals and Agreements

Moved by: S. Trosow
Seconded by: S. Stevenson

That the staff report regarding Delegating of Authority By-law: Environment and Infrastructure Approvals and Agreements BE REFERRED to the May 1, 2023 Corporate Services Committee for consideration; it being noted that additional work on the proposed by-law is required.

Yeas: (6): S. Lewis, H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, and Mayor J. Morgan

Motion Passed (6 to 0)

2.8 Members of Council Proof of COVID-19 Vaccination Policy

Moved by: S. Stevenson
Seconded by: H. McAlister

That on the recommendation of the City Clerk, the by-law as appended to the staff report dated April 11, 2023 as Appendix "A" BE INTRODUCED at the Municipal Council meeting to be held on April 25, 2023 to repeal By-law No. CPOL.-407-321, and any amendments thereto, being "A by-law to adopt Members of Council Proof of COVID-19 Vaccination Policy".

Yeas: (5): S. Lewis, H. McAlister, S. Stevenson, D. Ferreira, and Mayor J. Morgan

Nays: (1): S. Trosow

Motion Passed (5 to 1)

2.9 Standing Committee Meetings and Annual Meeting Calendar

Moved by: S. Lewis
Seconded by: H. McAlister

That the 2024 Standing Committee Meetings and Annual Meeting Calendar Report BE REFERRED to the Governance Working Group for consideration of moving standing committee meetings to regular City Hall business hours for all standing committees, effective December 1, 2023.

Yeas: (6): S. Lewis, H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, and Mayor J. Morgan

Motion Passed (6 to 0)

3. Scheduled Items

None.

4. Items for Direction

Moved by: S. Stevenson
Seconded by: D. Ferreira

That Items 4.1 to 4.4 BE APPROVED, as submitted.

Yeas: (6): S. Lewis, H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, and Mayor J. Morgan

Motion Passed (6 to 0)

4.1 Application - Issuance of Proclamation - World Press Freedom Day

Moved by: S. Stevenson
Seconded by: D. Ferreira

That based on the application dated March 18, 2023 from ink-stainedwretches.org, May 3, 2023 BE PROCLAIMED World Press Freedom Day.

Motion Passed

- 4.2 Application - Issuance of Proclamation - Day of Remembrance of our London Family

Moved by: S. Stevenson
Seconded by: D. Ferreira

That based on the application dated March 28, 2023 from London Muslim Mosque, June 6, 2023 BE PROCLAIMED Day of Remembrance of our London Family.

Motion Passed

- 4.3 Application - Issuance of Proclamation - National Day of Awareness for Missing & Murdered Indigenous Women & Girls & Two-Spirit People

Moved by: S. Stevenson
Seconded by: D. Ferreira

That based on the application dated March 28, 2023 from The City of London's Indigenous Employee Resource Group (ERG), May 5, 2023 BE PROCLAIMED National Day of Awareness for Missing & Murdered Indigenous Women & Girls & Two Spirit People.

Motion Passed

- 4.4 Application - Issuance of Proclamation - 2023 31st Falun Dafa Day

Moved by: S. Stevenson
Seconded by: D. Ferreira

That based on the application dated April 3, 2023 from Falun Dafa Association Canada, May 13, 2023 BE PROCLAIMED 2023 31st Falun Dafa Day.

Motion Passed

- 4.5 Board of Directors - Federation of Canadian Municipalities (FCM)

Moved by: Mayor J. Morgan
Seconded by: H. McAlister

That the following actions be taken with respect to the communication dated March 29, 2023 from Councillor S. Franke regarding standing for election to the Federation of Canadian Municipalities' Board of Directors and her associated expenses:

WHEREAS the Federation of Canadian Municipalities (FCM) represents the interests of municipalities on policy and program matters that fall within federal jurisdiction;

WHEREAS FCM's Board of Directors is comprised of elected municipal officials from all regions and sizes of communities to form a broad base of support and provide FCM with the united voice required to carry the municipal message to the federal government; and

WHEREAS FCM's Annual General Meeting will be held in conjunction with the Annual Conference and Trade Show, May 25 to 28, 2023, followed by the election of FCM's Board of Directors;

BE IT RESOLVED that the Council of The Corporation of the City of London endorses Councillor Skylar Franke to stand for election on FCM's Board of Directors for the 2023/2024 term;

BE IT FURTHER RESOLVED that Councillor S. Franke be reimbursed by The Corporation of the City of London, outside her annual expense allocation, for his campaign expenses in seeking election to the Board of Directors, in an amount of up to \$750, upon submission of eligible receipts; and

BE IT FURTHER RESOLVED that Council assumes all costs associated with Councillor Skylar Franke attending FCM's Board of Directors meetings, and the FCM Annual Conference and AGM and the Trade Show, during the 2023/2024 term.

Yeas: (6): S. Lewis, H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, and Mayor J. Morgan

Motion Passed (6 to 0)

5. Deferred Matters/Additional Business

None.

6. Confidential (Enclosed for Members only.)

Moved by: S. Stevenson

Seconded by: D. Ferreira

That the Corporate Services Committee convenes In Closed Session to consider the following:

6.1 Land Disposition / Solicitor-Client Privileged Advice / Position, Plan, Procedure, Criteria or Instruction to be Applied to Any Negotiations

A matter pertaining to the proposed or pending disposition of land by the municipality, including communications necessary for that purpose; advice that is subject to solicitor-client privilege; commercial and financial information, that belongs to the municipality and has monetary value or potential monetary value and a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality.

6.2 Land Acquisition / Solicitor-Client Privileged Advice / Position, Plan, Procedure, Criteria or Instruction to be Applied to Any Negotiations

A matter pertaining to the proposed or pending acquisition of land by the municipality, including communications necessary for that purpose; advice that is subject to solicitor-client privilege; commercial and financial information, that belongs to the municipality and has monetary value or potential monetary value and a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality.

6.3 Litigation/Potential Litigation/Matters Before Administrative Tribunals / Solicitor-Client Privileged Advice

A matter pertaining to litigation with respect to the full expropriation of property located at 73 Wharncliffe Road South, including matters before administrative tribunals, affecting the municipality or local board, namely a claim filed with the Ontario Land Tribunal, file #OLT-22-002478; advice that is subject to solicitor-client privilege, including communications necessary for that purpose, in connection with the expropriation of property located at 73 Wharncliffe Road South; and directions and instructions to officers and employees or agents of the

municipality regarding settlement negotiations and conduct of litigation or potential litigation in connection with the expropriation of a property located at 73 Wharncliffe Road South.

Yeas: (6): S. Lewis, H. McAlister, S. Stevenson, S. Trosow, D. Ferreira, and Mayor J. Morgan

Motion Passed (6 to 0)

The Corporate Services Committee convenes In Closed Session from 12:27 PM to 12:37 PM.

7. Adjournment

Moved by: S. Stevenson

Seconded by: H. McAlister

That the meeting BE ADJOURNED.

Motion Passed

The meeting adjourned at 12:40 PM.

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Anna Lisa Barbon, CPA, CGA, Deputy City Manager, Finance Supports

Subject: 2022 Year-End Operating Budget Monitoring Report

Date: April 11, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to the 2022 Year-End Operating Budget Monitoring Report:

- a) The 2022 Operating Budget Year-end Monitoring Report for the Property Tax Supported Budget, Water Budget, and Wastewater and Treatment Budget **BE RECEIVED** for information. An overview of the net corporate positions are outlined below:
 - i) Property Tax Supported Budget surplus of \$12.3 million.
 - ii) Water Rate Supported Budget surplus of \$6.6 million.
 - iii) Wastewater and Treatment Rate Supported Budget surplus of \$2.0 million.

It being noted that Property Tax, Water, and Wastewater and Treatment Budget surplus will be allocated in accordance with the Council Approved Surplus/Deficit Policy.

- b) The presentation (Appendix C) providing an overview of 2022 Year-End Budget Monitoring **BE RECEIVED** for information.

Note: The reported year-end position is subject to completion of the financial statement audit.

Executive Summary

This report provides a summary of the 2022 year-end operating results for the Property Tax Supported Budget, the Water Rate Supported Budget and Wastewater and Treatment Rate Supported Budget.

The Property Tax Supported Budget incurred a total of \$35.5 million of COVID-19 financial impacts in 2022 (lost revenues and additional costs). However, significant Federal and Provincial support has been made available since the onset of the pandemic, with the City of London utilizing a total of \$17.4 million in 2022 through various programs announced this year and unused funding carried over from 2021. In addition, net operational savings of \$30.4 million were realized as a result of various factors (articulated later in this report). Combining the net COVID-19 financial impacts with the net operational savings, the City ended the year in a surplus position of \$12.3 million for the Property Tax Supported Budget.

The Water Rate Supported Budget realized a revenue surplus of \$3.9 million primarily driven by surplus from residential consumption-based revenues. Combined with a \$2.7 million surplus from various operational costs savings, these factors resulted in the Water Rate Supported Budget ending the year with a \$6.6 million surplus.

The Wastewater and Treatment Rate Supported Budget incurred additional costs of \$0.1 million related to COVID-19. A total of \$2.3 million in revenue surplus was realized from user fees, primarily driven by residential consumption-based revenues. This was partially offset by a \$0.2 million net deficit in operational costs, driven by a significant increase in chemical costs during 2022 due to inflation. These factors result in the Wastewater and Treatment Budget ending the year with a surplus of \$2.0 million.

The Municipal Council approved Surplus/Deficit Policy provides for the allocation of Property Tax, Water, and Wastewater and Treatment year-end surplus, and 2022 budget surpluses are being applied as per the Council Approved Surplus/Deficit policy.

Linkage to the Corporate Strategic Plan

Council's 2019 to 2023 Strategic Plan for the City of London identifies 'Leading in Public Service' as a strategic area of focus. The City of London's Multi-Year Budget development and monitoring is a strategy to maintain London's finances in a transparent and well-planned manner to balance equity and affordability over the long term. On a semi-annual basis, through the Operating Budget Monitoring Report process, Civic Administration measures the results achieved against approved budgets, and recommends appropriate adjustments in line with City policies and practices. This exercise ensures the operating budget is continuously updated and reflective of the City's Strategic Plan.

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

Corporate Services Committee, meeting on April 19, 2022, Agenda Item 4.1, 2021 Year-End Operating Budget Monitoring Report

<https://pub-london.escribemeetings.com/filestream.ashx?DocumentId=91422>

Strategic Priorities and Policy Committee, meeting on September 20, 2022, Agenda Item 2.4, 2022 Mid-Year Operating Budget Monitoring Report

<https://pub-london.escribemeetings.com/filestream.ashx?DocumentId=94608>

2.0 Discussion and Considerations

Budget monitoring is a key component for the governance and accountability process of the 2020 to 2023 Multi-Year Budget. As part of the Multi-Year Budget for the Corporation of the City of London (the "City"), the budget monitoring process and reporting elements were evaluated to ensure that Council and the community are provided with the appropriate amount of information to understand actual spending against the budget.

Each year Civic Administration submits two operating monitoring reports to Council, the Operating Budget Mid-Year Monitoring Report and Operating Budget Year-End Monitoring Report. In addition to these two reporting cycles, once per year the multi-year budget is updated through the Annual Budget Update (refer to **Appendix B** for the budget cycle).

The purpose of this report is to:

- Provide an overview of the financial results of the operating budgets for the Property Tax Supported Budget and Water and Wastewater and Treatment rate supported budgets.
- Provide an overview of the net financial impacts of COVID-19.
- Provide information on the allocation of 2022 year-end surplus and obtain Council's approval as applicable.
- Provide an overview of federal and provincial funding as well as other forms of grants provided in response to COVID-19.
- Provide an overview of the potential impacts of inflation.

- Provide a summary of other emerging issues that may impact the Multi-Year Budget in 2023.

3.0 Financial Impact/Considerations

3.1 2022 Property Tax Supported Operating Budget Monitoring

COVID-19 continued to have a financial impact on the City's Property Tax Supported Budget. The City incurred a total of \$35.5 million of COVID-19 financial impacts in 2022 (lost revenues and additional costs). However, significant Federal and Provincial support has been made available since the onset of the pandemic, with the City of London utilizing a total of \$17.4 million in 2022 through various programs announced this year and unused funding carried over from 2021. In addition, net operational savings of \$30.4 million were realized as a result of various factors as outlined below. Combining the net COVID-19 financial impacts with the net operational savings, the City ended the year in a surplus position of \$12.3 million for the Property Tax Supported Budget. The surplus equates to 1.8% of the net Property Tax Supported Budget or 1.1% of gross expenditures for the Property Tax Supported Budget. Table 1 provides a summary breakdown of the year-end position.

Table 1 – 2022 Year-End Position (\$millions)

Category	Lost Revenues due to COVID-19 (A)	Additional Costs due to COVID-19 (B)	Financial Impacts due to COVID-19 (C) = (A+B)	COVID-19 Related Grant Funding (D)	All Other Factors (E)	Surplus/Deficit (F) = (C)+(D) + (E)
Property Tax Supported Civic Service Areas Budgets	-\$9.6	-\$14.5	-\$24.1	\$13.1	\$22.4	\$11.4
Boards and Commissions Budgets	-\$11.1	-\$0.3	-\$11.4	\$4.4	\$8.0	\$0.9
Total Civic Areas and Boards and Commissions	-\$20.7	-\$14.8	-\$35.5	\$17.4	\$30.4	\$12.3

Total Civic Areas and Boards and Commissions Surplus \$12.3
Subject to rounding

The primary contributing factors driving the year-end position include:

- Lost revenues of \$20.7 million (2021: \$46.8 million). Main drivers include lost transit revenue due to a gradual recovery in transit ridership, lost parking fee revenues due to continued reduced parking demand and use of free parking promo codes intended to support recovery from the pandemic, and lost user fee revenue due to closures in January 2022 at community centres and recreation facilities and gradual return to regular operations.
- Additional costs incurred of \$14.8 million (2021: \$21.9 million), primarily driven by additional expenditures to provide temporary supports for vulnerable populations, additional operating costs for long-term care (Dearness Home) including third party testing requirements and security, and additional operating funding for childcare providers.
- Offset by grant funding of \$17.4 million (2021: \$45.9 million) primarily driven by Social Services Relief Funding, Safe Restart Agreement transit funding, Reaching Home Funding, additional Child Care COVID-19 Funding, and additional Long-Term Care funding.
- Also offset by other factors of \$30.4 million (2021: \$42.4 million) primarily due to various operational savings (net of associated reserve fund contributions), some

of which are resulting from residual impacts of COVID-19. Specific examples include, among others:

- London Transit Commission – savings in operating costs due to gradual recovery in demand.
- Financial Management – investment revenue surplus due to higher interest rates and cash balances than budgeted.
- Corporate Services – reduced utility demand at City facilities due to modified operations because of COVID-19 restrictions in the first part of the year. Further savings realized due to delays in implementing various ITS software applications, consulting contracts, and savings in education and training, all attributable to pandemic related operational impacts.
- Garbage, Recycling and Composting – delayed implementation of Green Bin program, and increased recycling revenues.

For a breakdown of the surplus/deficit by service grouping, refer to **Appendix A**.

A detailed summary of the City’s COVID-19 financial impacts for 2020 to 2022 can be found in section 4.1.

Allocation of 2022 Surplus

The Council approved Surplus/Deficit Policy provides for the allocation of reported surplus for the Property Tax Supported Budget as follows:

- a) 50% to reduce authorized debt;
- b) 25% to the Community Investment Reserve Fund to be allocated at the discretion of Council, and;
- c) 25% to the Capital Infrastructure Gap Reserve Fund to mitigate growth in the infrastructure gap.

As per Policy, the \$12.3 million surplus will be allocated approximately as follows:

- a) \$6.2 million to reduce authorized debt;
- b) \$3.1 million to the Community Investment Reserve Fund, and;
- c) \$3.1 million to the Capital Infrastructure Gap Reserve Fund.

3.2 2022 Water Rate Supported Operating Budget Monitoring

The 2022 Water Rate Supported Budget surplus is \$6.6 million (Table 2). The surplus equates to 7.3% of the Water Revenue Budget.

Table 2 – 2022 Year-End Position (\$millions)

Category	Lost Revenues due to COVID-19 (A)	Additional Costs due to COVID-19 (B)	Financial Impacts due to COVID-19 (C) =(A+B)	COVID-19 Related Grant Funding (D)	All Other Factors (E)	Surplus/Deficit (F) =(C)+(D)+ (E)
Water	\$0.0	\$0.0	\$0.0	\$0.0	\$6.6	\$6.6

Total Water Surplus **\$6.6**
Subject to rounding

The year-end position is driven by the following:

- All other factors resulting in a net surplus of \$6.6 million:
 - A \$3.9 million surplus in revenues, primarily from residential consumption-based revenues as customers continue to spend more at home (e.g., continuation of work from home practices), as well as an increase in residential growth, which has contributed to increased consumption.
 - A \$2.7 million surplus driven by various operational cost savings. This includes a Purchase of Water surplus due to a meter error discovered at

the Arva pumping station that resulted in an overstated purchase of water budget in 2022, which will be adjusted in 2023 in preparation for the next Multi-Year Budget.

The Council approved Surplus/Deficit Policy provides for the allocation of reported surplus for the Water Rate Supported Budget as follows:

- d) 50% to reduce authorized debt, and;
- e) 50% to the Waterworks Reserve Fund to mitigate growth in the infrastructure gap.

As per Policy, the \$6.6 million surplus will be allocated as follows:

- d) Nil to reduce authorized debt (there currently is no authorized debt to which debt substitution can be applied for the Water Rate Supported Budget), and;
- e) \$6.6 million to the Waterworks Reserve Fund.

3.3 2022 Wastewater and Treatment Rate Supported Operating Budget Monitoring

The 2022 Wastewater and Treatment Rate Supported Budget surplus is \$2.0 million (Table 3). The surplus equates to 1.8% of the Wastewater and Treatment Revenue Budget.

Table 3 – 2022 Year-End Position (\$millions)

Category	Lost Revenues due to COVID-19 (A)	Additional Costs due to COVID-19 (B)	Financial Impacts due to COVID-19 (C) =(A+B)	COVID-19 Related Grant Funding (D)	All Other Factors (E)	Surplus/Deficit (F) =(C)+(D) +(E)
Wastewater and Treatment	\$0.0	-\$0.1	-\$0.1	\$0.0	\$2.1	\$2.0
Total Wastewater and Treatment Surplus						\$2.0

Subject to rounding

The year-end position is driven by the following:

- Additional costs of \$0.1 million to meet physical distancing requirements and additional COVID-19 related personal protective equipment and cleaning.
- All other factors resulting in a net surplus of \$2.1 million:
 - \$2.3 million net revenue surplus from user fees; This consisted of \$3.7 million of surplus primarily from residential consumption-based revenues due to the higher than anticipated consumption as customers continue to spend more at home (e.g., continuation of work from home practices) and residential growth, partially offset by a \$1.3 million deficit in high strength sewer surcharges, as companies are continuing to put measures in place to reduce their charges for high strength waste.
 - \$0.2 million net deficit in operational costs; This consisted of \$1.1 million in chemical cost overruns from significant cost increases due to inflation, partially offset by \$0.8 million in other operational savings, primarily energy efficiency measures.

The Council approved Surplus/Deficit Policy provides for the allocation of reported surplus for the Wastewater and Treatment Rate Supported Budget as follows:

- a) 50% to reduce authorized debt, and;
- b) 50% to the Sewage Works Reserve Fund to mitigate growth in the infrastructure gap.

As per Policy, the \$2.0 million surplus will be allocated as follows:

- a) \$0.9 million to reduce authorized debt (current balance of authorized debt), and;
- b) \$1.1 million to the Sewage Works Reserve Fund.

3.4 COVID-19 Related Grant Funding

As noted above, significant financial support was provided by the Federal and Provincial governments to municipalities since the onset of the pandemic. This section provides a summary of the funding support utilized/recognized in 2022.

- Social Services Relief Fund (SSRF) – provincial funding, provided in multiple phases, available to assist vulnerable people with their housing needs and to help them find long-term housing solutions.
- Reaching Home Funding: Canada’s Homelessness Strategy – incremental federal funding to prevent the spread of COVID-19 in shelters and to help prevent at-risk Canadians from becoming homeless.
- Phase III Safe Restart Funding: Municipal Transit - On March 3, 2021, it was announced the Government of Ontario was investing an additional \$650 million of funding to address COVID-19 financial impacts on transit. Of the total \$650 million envelope, the City of London’s allocated share amounted to \$18.1 million to be applied against eligible expenditures for the period between April 1, 2021, and December 31, 2021. The Province also indicated that, at its sole discretion and on a case-by-case basis, it may grant extensions of the Phase 3 period to cover costs incurred after December 31, 2021, but prior to January 1, 2023. The City of London was granted an extension for the Phase 3 period.
- Provincial Child Care and Early Years Re-investment Funding – additional funding support for the child care sector to support increased costs of operating licensed childcare centres during the ongoing COVID-19 crisis.
- Long-Term Care Prevention & Containment Funding – funding available for prevention, containment, and pandemic related costs.
- Other Service Support Grants – funding available to support COVID-19 assessment centre costs, vaccination centres, enhanced cleaning, and PPE.

A summary of the City’s portion of these funding streams is detailed in the table below. In most cases, these funding streams are to be applied to specific eligible costs under the various programs and are not available to offset general municipal COVID-19 pressures.

Table 4 – Funding Utilized/Recognized in 2022

2022 Program/Funding	Amount (in millions)
Provincial Social Services Relief Funding (SSRF)	\$5.4
Municipal Transit – Safe Restart Funding	\$4.3
Reaching Home Funding: Canada’s Homelessness Strategy	\$3.8
Provincial Child Care and Early Years Re-Investment Funding	\$1.7
Long-Term Care Prevention & Containment Funding	\$1.7
Other Service Support Grants	\$0.5
Total Funding	\$17.4

Subject to rounding

4.0 Key Issues and Considerations

4.1. 2020 to 2022 COVID-19 Financial Impacts & Moving Forward

Since the onset of the COVID-19 pandemic, the City has experienced significant financial impacts, both in terms of lost revenues and additional costs. The Federal and Provincial Governments have taken measures in responding to the economic and social fallout and, as a result, the City of London has received funding for various COVID-19 related pressures. The City was also required to modify operations at various points throughout the pandemic in response to public health restrictions, which have had corresponding financial consequences. A summary of the financial impacts of COVID-

19 from 2020 to 2022 for the Property Tax Supported Budget are presented in the table below, including the year-end surplus positions.

Table 5 – 2020 to 2022 COVID-19 Financial Impacts, Property Tax Supported Budget (\$millions)

Year	Lost Revenues due to COVID-19 (A)	Additional Costs due to COVID-19 (B)	Financial Impacts due to COVID-19 (C) = (A+B)	COVID-19 Related Grant Funding (D)	All Other Factors (E)	Surplus/Deficit (F) = (C)+(D)+ (E)
2020	-\$46.8	-\$22.6	-\$69.4	\$47.4	\$44.3	\$22.3
2021	-\$46.8	-\$21.9	-\$68.7	\$45.9	\$42.4	\$19.6
2022	-\$20.7	-\$14.8	-\$35.5	\$17.4	\$30.4	\$12.3

Note: Surplus position is before year-end recommendations/allocations.

COVID-19 effects continue to result in financial impacts to the City, however these impacts have gradually declined in 2022 as public health restrictions have generally been lifted and the City and community move past the pandemic to recovery.

Despite the reduced financial impacts, the City must continue to be mindful of impacts into 2023 and future years. It is critical that the City remain cognizant of permanent changes to behaviours and community trends. As part of previous monitoring reports, the City has set aside funds in the Operating Budget Contingency Reserve to provide contingency for future financial impacts. These funds will continue to remain available for these purposes. Civic Administration will also continue to advocate to ensure that our Federal and Provincial partners are aware of the need for stable, predictable funding to mitigate any longer-term impacts from the pandemic, particularly related to supporting vulnerable populations.

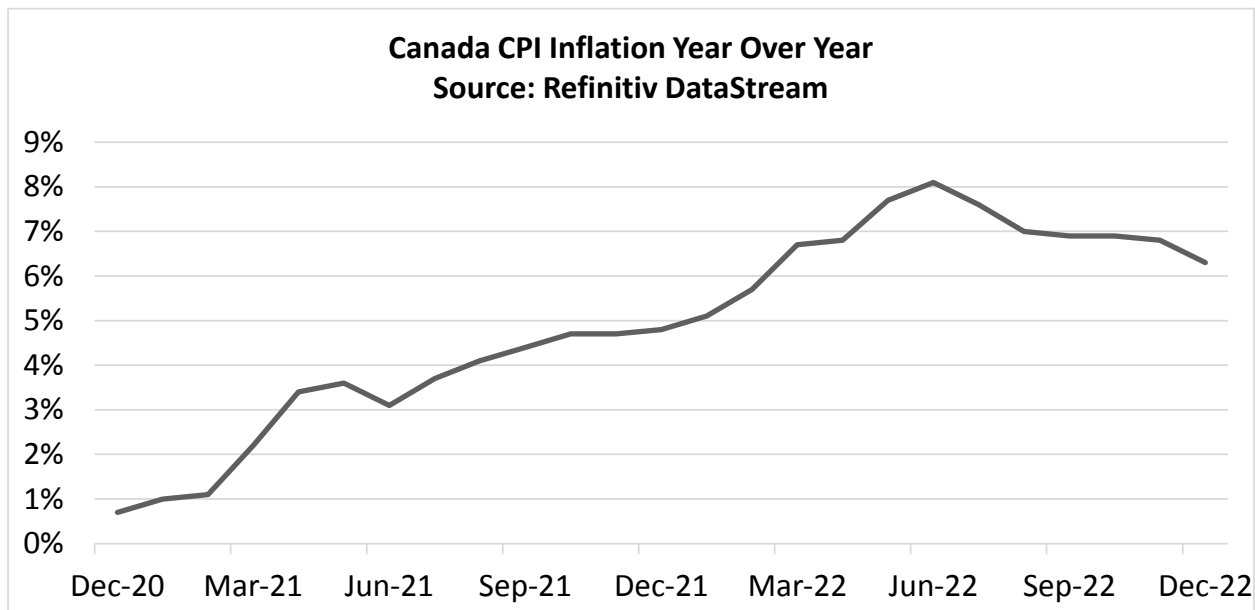
The operating budget monitoring report format will return to a reporting structure similar to pre-COVID-19 monitoring reports effective for the 2023 Mid-Year Monitoring Report. Like the 2022 Year-end Monitoring Report, the report will continue to focus on operating budget results by service grouping, allocation of surplus/deficit, summary of emerging issues and any other pertinent updates. The main change to highlight is that the City will no longer segregate and separately report the net financial impacts of COVID-19, given impacts have gradually declined as public health restrictions have generally been lifted and operations have resumed to regular service levels. Reporting will return to highlighting significant driving factors of service areas' budget variances. Despite the change in reporting, as mentioned previously, the City will continue to monitor long-term impacts, including permanent changes to behaviours and trends and adjust budgets accordingly.

4.2. Inflation

As Canada's economy has emerged from the pandemic, inflationary pressures have developed in 2021 and 2022. Canada has experienced inflationary levels not seen for over 20 years.

The Consumer Price Index (CPI) is one of the most watched and reported measures in Canada as it relates to inflation. This index represents changes in prices as experienced by Canadian consumers. The CPI target range for the Bank of Canada continues to be one to three percent. Levels of inflation have been significantly higher in 2022, with CPI peaking at 8.1% in June from the same time last year and rising 6.8% on an annual average basis. The increase in 2022 was a 40-year high, the largest increase since 1982. In comparison, the average annual increase was 3.4% in 2021 and 0.7% in 2020. The following graphic shows year-over-year CPI increases over the last couple of years:

Figure 6 – Canadian Consumer Price Index



It is important to note that CPI measures the inflationary movements of a basket of goods reflective of consumer spending; it does not necessarily represent the inflationary impacts being faced by municipal governments. As highlighted in the 2020-2023 Multi-Year Budget, a municipality’s ‘basket of goods’ is different than CPI. This is referred to as a theoretical Municipal Price Index (MPI).

Figure 7 – CPI vs MPI

<p>CPI</p> 	<p>MPI</p> 
<p>Goods and Services within the CPI: Food, Shelter, Transportation, Machinery and Equipment, Clothing and Footwear, Health and Personal Care, Household Operations and Furnishings, Recreation Education and Reading, Alcoholic Beverages and Tobacco, Chemicals and Chemical Products.</p>	<p>Goods and Services within the MPI: Labour, Contracted Services, Social Assistance Costs and Transfers, Building Maintenance and Rent, Equipment Purchases and Leases and Maintenance, Financial Costs (write-offs, debt, interest and carrying costs), Specialized Supplies (salt, asphalt, chemicals), Construction Services.</p>

To further illustrate this, the top three components of the current CPI basket with representative weights are:

- Shelter with a weighting of 29.67%
- Transportation with a weighting of 16.16%
- Food with a weighting of 15.75%

Municipal spending on goods and services is much different when considering the services the City of London provides and incurs input costs on.

Based on a scan of current 2022 operating budgets, fuel costs and various contracted services throughout the organization have been identified as the most significant inflationary pressures to date. Other ‘pockets’ of inflationary pressures have been noted in specialized materials and supplies, including chemical costs (Wastewater and Treatment Budget), roadway maintenance materials such as road salt, as well as London Transit Commission bus maintenance and servicing costs, to name a few.

These pressures are reflected in the year-end position outlined in this report and are currently being managed for 2023 through offsetting savings in the overall City budget.

It is important to highlight that inflationary pressures may not be fully impacting the City's budgets yet. There is the potential for further pressures to be experienced by the City into 2023 and further into the 2024-2027 Multi-Year Budget. The City purchases many goods and services through established contracts, some of which have fixed pricing. As more of those contracts come up for renewal, it is anticipated that vendors may implement price increases for the goods or services being procured. Examples being monitored include recently renewed and upcoming IT software license and service agreements and social service provider contract renewals.

Throughout the pandemic, the City of London has strategically set aside funds in contingency reserves from savings resulting from operational shifts in response to the pandemic. At this time, the remaining one-time funds specifically set aside within the broader balance of the contingency reserves to alleviate the lagging financial impacts of COVID-19 are as follows: \$13.6 million in the Operating Budget Contingency Reserve for the Property Tax Supported Budget; \$5.0 million in the Water Budget Contingency Reserve for the Water Rate Supported Budget; and \$3.9 million in the Wastewater Budget Contingency Reserve for the Wastewater and Treatment Budget.

These lagging financial impacts of COVID-19 are now being manifested as a high inflationary environment. An additional \$7 million was also set aside in the Operating Budget Contingency Reserve for the Property Tax Supported Budget for future inflationary pressures through the 2021 Year-end Operating Budget Monitoring Report. As the City's inflationary pressures may become even clearer into 2023 and possibly into the next 2024-2027 Multi-Year Budget, these contingency funds will remain as a cornerstone in Civic Administration's mitigation strategy.

With respect to inflationary pressures on capital expenditures, please refer to the 2022 Year-End Capital Budget Monitoring Report.

4.3. Other 2023 Emerging Issues

Several services have identified potential service delivery pressures that may impact expenditures/revenues in 2023. This section describes some of the more significant issues and the measures taken to mitigate or address these issues. Civic Administration is continuing to actively monitor all emerging issues. This listing is not meant to be exhaustive and only focuses on potential 2023 pressure/impacts; it does not necessarily include impacts for 2024 and beyond that may need to be dealt with as part of the 2024-2027 Multi-Year Budget. Emerging issues apply to the Property Tax Supported Operating Budget, unless otherwise stated.

The likelihood of each issue impacting the Multi-Year Budget is rated as high, medium, or low. The definitions of the likelihood measures are as follows:

- High – the likelihood of the issue occurring in 2023 is predicted to be greater than 60%
- Medium – the likelihood of the issue occurring in 2023 is predicted to be between 30% and 60%
- Low – the likelihood of the issue occurring in 2023 is predicted to be less than 30%

Legislative:

1. Bill 23 (High Likelihood) – The Ontario Legislative Assembly passed Bill 23, the More Homes Built Faster Act, 2022 on Monday, November 28, 2022. Royal Assent was granted the same day. As described in the November 22, 2022 report to the Strategic Priorities and Policy Committee, several Bill 23 changes have immediate impacts on City services and present new financial pressures.

Although direct impacts from the changes arising from Bill 23 will be mainly associated with the capital budget, base operating budgets for several Service Areas will need to be increased to fund new staff, or hiring priorities will need to be adjusted as position vacancies emerge. Additional funding will also be required for DC exemptions and discounts prescribed in the legislation. Several Bill 23 requirements are still unknown as future regulations will be issued by the Province, the content and timing of which have not been communicated to municipal stakeholders.

What we are doing to mitigate/address the issue: Staff has been working diligently to confirm details on new Bill 23 requirements, adjustments, and prohibitions, and to clarify the timing of when the City will be impacted by the various legislative changes. Where possible, implementation plans have been prepared and operational actions are being taken for emergent requirements.

Staffing needs and associated costs will be further refined as part of the upcoming 2024-2027 Multi-Year Budget process. Further, a separate report will be provided to Council in the coming months to recommend the preferred approach to addressing revenue shortfalls associated with mandatory DC exemptions. The Council endorsed approach and refined cost estimates will also inform the upcoming 2024-2027 Multi-Year Budget.

2. Bill 93 – Water and Wastewater and Treatment Budget (High Likelihood) – Impacts from Bill 93, an Act to amend the Building Broadband Fast Act 2021 and the Ontario Underground Infrastructure Notification System Act, 2012, and its legislative changes have significantly increased the City's costs related to providing utility locates through contracted vendor(s). The existing utility locate contract expires in 2023.

What we are doing to mitigate/address the issue: A working group has formed to explore a number of potential options and associated implications. If adjustments to future budgets are required, they will be brought forward as part of the 2024-2027 Multi-Year Budget.

3. Garbage Recycling & Composting (High Likelihood) - In June 2021 the final regulation to transition the Blue Box program from 100% municipal responsibility and 50% funding responsibility to 100% industry responsibility and funding was made and filed under the Resource Recovery and Circular Economy Act, 2016. Under the regulation, London will start the process of transition to the new framework as of July 1, 2023.

What we are doing to mitigate/address the issue: As noted in previous reports, estimated savings to the City will range between \$1.0 million and up to \$4 million by 2026. The actual amount will be based on a negotiation with Industry (Producer Responsibility Organization – PRO) and our current contractor, Miller Waste Systems. Once further information is known, adjustments to the budget will be brought forward to the 2024-2027 Multi-Year Budget. Some of the savings noted above may be realized in the latter half of 2023 subject to final negotiations with the PRO known as Circular Materials Ontario (CMO). These would be additional savings beyond the \$1.5 million that was an approved reduction as part of the 2023 Annual Budget update.

4. Long-Term Care and Housing Stability Services (High Likelihood) – Potential reduction of COVID funding – There are continued COVID-19 expenditures to maintain resident safety with reduced Ministry funding for Long-Term Care. In addition, previously provided funding was made available through the SSRF stream to support vulnerable populations. This funding has been depended on to support operating costs and increases to programming, with no further funding commitments announced for 2023.

What we are doing to mitigate/address the issue: Civic Administration is assessing current levels of COVID-19 support and looking at more cost-efficient alternative approaches for Long-Term Care. Civic Administration will also continue to advocate to ensure that our Federal and Provincial partners are aware of the need for stable,

predictable funding to mitigate any longer-term impacts from the pandemic, particularly related to supporting vulnerable populations.

5. Social & Community Support Services (High Likelihood) - Social Assistance Transformation - On February 11, 2021, the Province of Ontario released an update of their plans for Social Assistance Transformation and Human Services Integration. This plan includes centralizing functions, a human services integration and a change to the funding model and accountabilities. This transformation is expected to occur over the period of 2020 to 2024. The anticipated roll out is 2024, however, the implementation timeline may be subject to changes. In March 2022, it was announced timelines would be delayed and to date, updated timelines have not been provided.

What we are doing to mitigate/address the issue: Funding impacts for 2023 as it relates to caseload, resources, etc. are unknown at this time as the Ministry plans to involve municipalities in the co-design of the model. The Ontario Works Administrator is working closely with the Province and colleagues across the Province to ensure London's input on the desired state of service delivery is known. London will actively participate in any prototype opportunities.

6. Social & Community Support Services (High Likelihood) - Employment Services Transformation (EST) - The Province of Ontario is transforming employment services across Ontario. On July 2, 2019, the Government of Ontario announced that the new employment services model would first be implemented in the following 3 prototype regions: Region of Peel, Hamilton-Niagara and Muskoka-Kawarthas. Full implementation will be phased in over the next several years.

On June 11, 2021, the Ministry announced the launch of EST to 9 additional catchment areas across the province. London is one of these catchment areas. The expansions will be sequenced in several stages between now and the end of 2023. On July 13, 2021, the City responded to the Ministry's Request for Qualification and submitted a single-applicant bid for Service System Manager - Employment Services Transformation for the London Region (London, Middlesex, Elgin, and Oxford). In February 2023, it was announced the City of London was the successful applicant to administer Regional Employment Services for the London region. There will be a transition period in 2023 to establish operations within the catchment area before the Integrated Employment Service begins in January 2024.

Associated with the transfer of employment responsibilities to Service System Managers under the Ministry of Labour, Immigration, Training and Skills Development, the Ministry of Children, Community and Social Services recently advised the City funding to deliver OW services for the London Consolidated Municipal Service Manager will be reduced by 22% (\$5.7 million) effective 2024. As the City of London was selected as the successful applicant for employment services, this funding reduction is less impactful it would have otherwise been, as many associated costs previously funded through the Provincial OW funding envelope will be shifted to the new funding envelope provided by the Ministry of Labour, Immigration, Training and Skills Development. The net potential budgetary impact starting in 2024 is currently estimated at approximately \$500,000.

What we are doing to mitigate/address the issue: With the City of London being the successful candidate, the new London Regional Employment Services team will work in collaboration with the Ministry to implement the new system. The implementation period is anticipated to occur throughout 2023 with formal City of London responsibility beginning in January of 2024. Future funding impacts will be incorporated in the 2024-2027 Multi-Year Budget.

7. MPAC Reassessment (Low Likelihood) – The independent Municipal Property Assessment Corporation (MPAC) completes the property value assessments utilized to calculate each taxpayer's portion of municipal property taxes. Under the Assessment Act, land is valued every four years, with any property value increases phased in over the following four years, and any decreases applied immediately. Tax levy requirements

determined by the City are allocated based on the proportion of each property's value to the total value of all property in London, inclusive of municipal tax policy decisions.

In 2016, a Property Assessment Notice was mailed from MPAC to all property owners in Ontario. Due to the COVID-19 pandemic, the 2020 Assessment Update was postponed, and property tax has since been calculated using 2016 assessed values (unless there have been changes to a property such as an addition or a change in classification). The Province has announced that 2016 values will be used for the 2023 taxation year as well.

What we are doing to mitigate/address the issue: It should be noted that the municipality does not receive additional tax revenue when the existing properties in the municipality experience an increase in assessed value. Total tax levy requirements are determined by the municipal budget process (this effectively determines the “size of the pie” that taxes will be collected to fund). The percentage that is supported by each property class is determined by tax policy and the relative size of the property class based on assessed value (in other words, “how the pie is to be sliced” between the different property classes such as residential, industrial, commercial, etc.). Tax policy is approved annually by Council separately after budget approval.

Any updates from MPAC or the Province will be monitored by City Administration. The City will continue to educate the community through the budgetary process and tax policy process on the impacts of MPAC and reassessment. It is currently unclear what the impact of the next reassessment will be on the relative tax burden between property classes.

Cost/Revenue Driver:

1. Multiple Services – Climate Emergency (High Likelihood) - Given the council declared climate emergency, the City's Climate Emergency Action Plan's (CEAP) goal is to achieve net-zero community greenhouse gas (GHG) emissions by 2050. The CEAP will have significant and wide-ranging financial implications that will affect future municipal budgets.

What we are doing to mitigate/address the issue: On April 12, 2022, Council approved London's Climate Emergency Action Plan. As articulated in the approved CEAP, sufficient funding exists in approved budgets to implement the required actions for 2022 and 2023. An implementation plan, inclusive of financial impacts, will be developed for those initiatives requiring new funding to inform the development of the 2024-2027 Multi-Year Budget and future budgets processes.

2. Municipal Housing & Housing Stability Services (High Likelihood) – Health and Homelessness Summits – Proposed Whole of Community System Response – as detailed in the February 28th, 2023 report to the Strategic Priorities and Policy Committee, a series of three Health and Homelessness Summits were held between November 9, 2022, and January 25, 2023 aimed at creating a coordinated system response. The whole of community system response will be implemented through a co-design process with the goal to immediately implement five 24/7 hub sites and 100 units of housing with high supports this year.

What we are doing to mitigate/address the issue: Civic Administration was directed to allocate the remaining funding of approximately \$2.9 million from the London Community Recovery Network towards the implementation of the system, it being noted that Civic Administration will return to Council with a business case detailing the proposed use of funds. Civic Administration will also seek additional funding streams, realign existing approved budgets and will apply for other funding opportunities as available. Any requests for additional resources will be incorporated in future budgets and will be supported by a comprehensive business case.

Conclusion

The Property Tax, Water and Wastewater and Treatment Budgets continued to incur financial impacts in 2022 due to COVID-19, albeit not to the same degree as 2020 and 2021 and partially offset by significant Federal and Provincial support that has been made available since the onset of the pandemic. Additionally, net operational savings have been experienced. Combining the Federal and Provincial funding support with the net operational savings, the Property Tax, Water, and Wastewater and Treatment Budgets ended the year in a surplus after covering the residual deficit impacts of COVID-19. Civic Administration continues to monitor impacts of inflation on the operating budget and, at this time, is managing pressures through existing budgets. Contingency funds remain in place to offset possible future inflation pressures on the operating budget if required.

Prepared by: Rick Lamon, CPA, CMA, Manager, Accounting and Reporting and Martin Galczynski, CPA, CA, Manager, Financial Planning and Policy

Submitted by: Kyle Murray, CPA, CA, Director, Financial Planning and Business Support

Recommended by: Anna Lisa Barbon, CPA, CGA, Deputy City Manager, Finance Supports

Appendix A – 2022 Year-End Financial Summary

Property Tax Supported Budget – Civic Service Areas (\$millions)

Category	Lost Revenues due to COVID-19	Additional Costs due to COVID-19	COVID-19 Related Grant Funding	All Other Factors	Surplus / Deficit
Centennial Hall	0.0	0.0	0.0	0.1	0.1
Arts, Culture & Heritage Advisory & Funding	0.0	0.0	0.0	0.0	0.0
Heritage	0.0	0.0	0.0	0.1	0.1
Economic Development	0.0	0.0	0.0	0.0	0.0
Community Improvement/BIA	0.0	0.0	0.0	-0.1	-0.1
Climate Change & Environmental Stewardship	0.0	0.0	0.0	0.3	0.3
Garbage Recycling & Composting	0.0	0.0	0.0	3.8	3.8
Neighbourhood & Recreation Services	-2.2	0.0	0.0	2.2	0.0
Parks & Urban Forestry	0.0	0.0	0.0	-0.2	-0.2
Building Approvals	0.0	0.0	0.0	1.0	1.0
Planning Services	0.0	0.0	0.0	0.4	0.4
Development Services	-1.3	0.0	0.0	0.5	-0.8
Animal Services	-0.9	0.0	0.0	0.4	-0.5
By-law Enforcement	-0.3	0.0	0.0	-0.3	-0.6
Emergency Management & Security Services	0.0	-0.5	0.3	-0.2	-0.4
Fire Services	0.0	0.0	0.0	-0.8	-0.8
Municipal Housing	0.0	0.0	0.0	-0.2	-0.2
Land Ambulance	0.0	0.0	0.0	0.7	0.7
Long Term Care (Dearness)	0.0	-2.3	1.7	0.4	-0.2
Social and Community Support	0.0	-11.0	11.0	3.7	3.7
Parking	-2.5	0.0	0.0	2.2	-0.3
Roadways	0.0	-0.3	0.0	-0.6	-0.9
Rapid Transit	0.0	0.0	0.0	-0.5	-0.5
Corporate Services	0.0	-0.3	0.1	5.4	5.2
Corporate Planning & Administration	0.0	0.0	0.0	0.4	0.4
Council Services	0.0	0.0	0.0	-1.6	-1.6
Public Support Services	-2.0	0.0	0.0	1.4	-0.6
Financial Management	-0.5	0.0	0.0	4.0	3.5
Total Civic Areas	-9.6	-14.5	13.1	22.4	12.3
Surplus/Deficit					

Subject to rounding

Property Tax Supported Budget – Boards & Commissions (\$millions)

Category	Lost Revenues due to COVID-19	Additional Costs due to COVID-19	COVID-19 Related Grant Funding	All Other Factors	Surplus / Deficit
Museum London	-0.1	0.0	0.1	0.0	0.0
Eldon House	0.0	0.0	0.0	0.0	0.0
London Public Library	-0.2	0.0	0.0	0.2	0.0
RBC Place London	-0.7	0.0	0.0	0.7	0.0
Tourism	0.0	-0.1	0.1	0.0	0.0
Covent Garden Market	-0.3	0.0	0.0	0.3	0.0
Conservation Authorities	0.0	0.0	0.0	0.1	0.1
London Police Services ¹	0.0	-0.1	0.0	0.1	0.0
Housing Development Corporation	0.0	0.0	0.0	0.0	0.0
London & Middlesex Community Housing	0.0	0.0	0.0	0.0	0.0
Middlesex-London Health Unit ²	0.0	0.0	0.0	0.0	0.0
London Transit Commission	-9.8	0.0	4.3	6.3	0.8
Total Boards & Commissions Surplus/Deficit	-11.1	-0.3	4.4	8.0	0.9

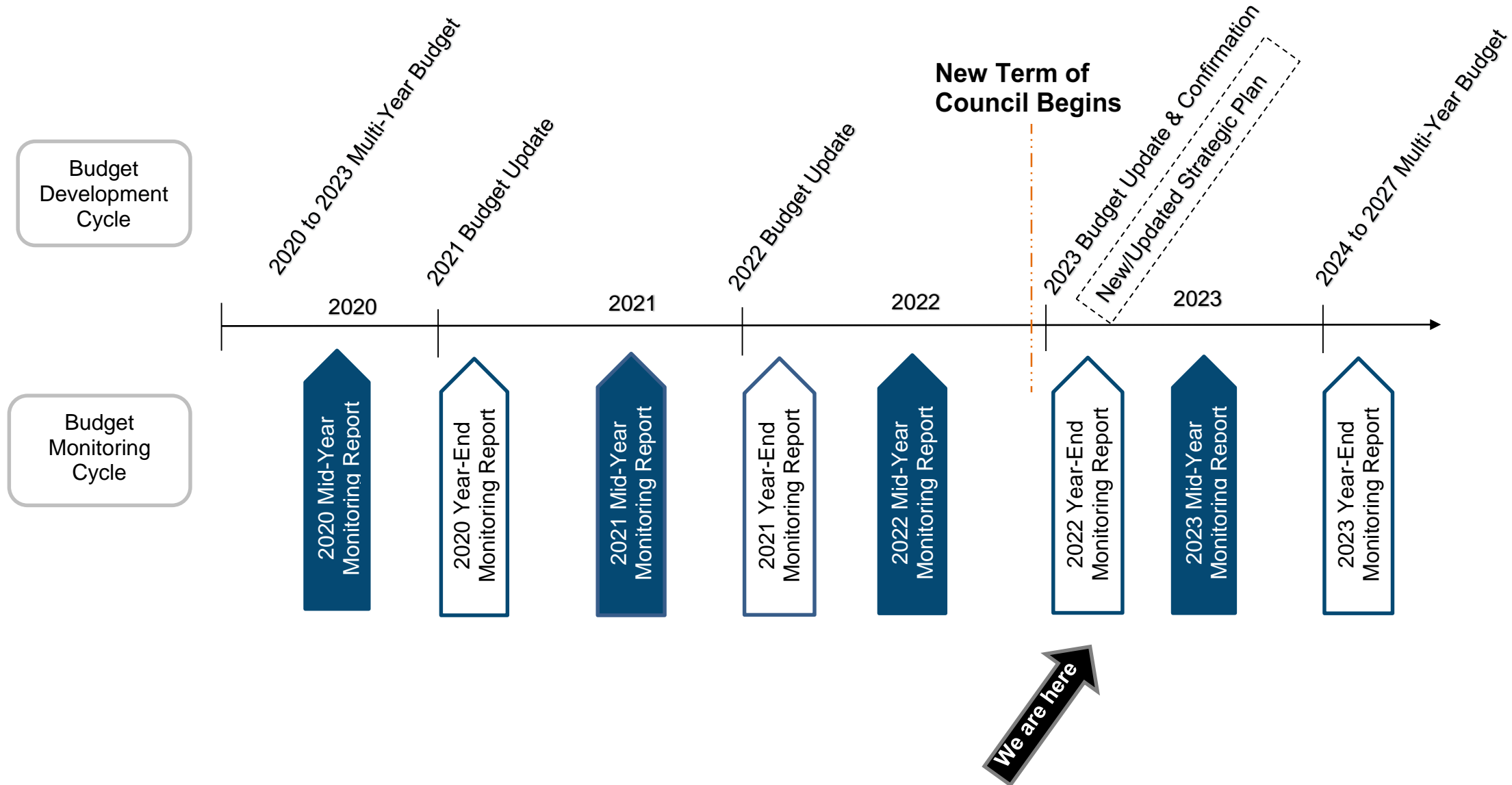
Subject to rounding

Note 1: Police balanced budget position after drawdown from the Police Unfunded Liability Reserve Fund.

Note 2: Consistent with 2020 and 2021 reporting, Middlesex-London Health Unit excludes costs and grant funding related to case/contact management and operation of vaccine clinics funded by the Ministry of Health.

Appendix B – Multi-Year Budget Cycle

The timeline below illustrates when Council will receive the various reports that form the 2020 to 2023 Multi-Year Budget governance and accountability process.





2022 Year-End Budget Monitoring Overview

2020-2022 Recap/Overview

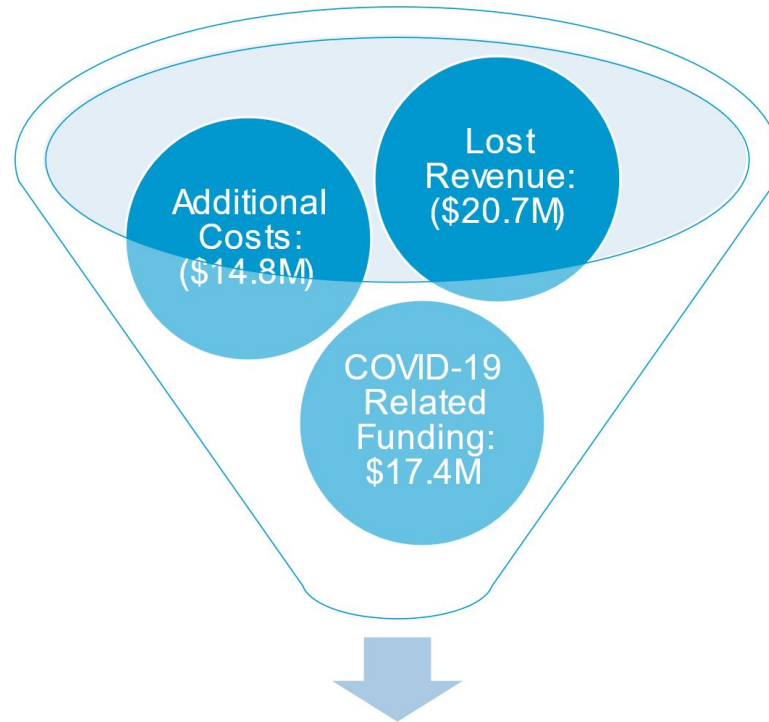
Year	Lost Revenues due to COVID-19 (A)	Additional Costs due to COVID-19 (B)	Financial Impacts due to COVID-19 (C) = (A+B)	COVID-19 Related Grant Funding (D)	All Other Factors (E)	Surplus/Deficit (F) = (C)+(D)+(E)
2020	-\$46.8	-\$22.6	-\$69.4	\$47.4	\$44.3	\$22.3
2021	-\$46.8	-\$21.9	-\$68.7	\$45.9	\$42.4	\$19.6
2022	-\$20.7	-\$14.8	-\$35.5	\$17.4	\$30.4	\$12.3

Note: Surplus position is before year-end recommendations/allocations.

Summary

- The \$12.3M surplus will be allocated according to the Surplus/Deficit Policy:
 - 50% to reduce authorized debt (\$6.2M)
 - 25% to Community Investment Reserve Fund (\$3.1M)
 - 25% to Infrastructure Gap Reserve Fund (\$3.1M)
- Operating budget inflationary pressures are impacting services throughout the organization (e.g. fuel, contracted services, materials and supplies, etc.). The 2022 operating inflationary impacts were managed within existing budgets & are incorporated in the reported figures.
- Inflationary pressures are also impacting the capital budget, noting that various “tools” are available to manage these pressures in 2023 – e.g. managing project scope, project prioritization, additional reserve fund or debt financing where appropriate, etc.

2022 COVID-19 Financial Impacts Summary



2022 Net COVID-19 Impacts: (\$18.1M)

Note: All figures throughout subject to rounding and refer to Property Tax Supported Budget only

2022 COVID-19 Financial Impacts – Gross Impact

Lost Revenues: (\$20.7M)

Civic Service Areas: (\$9.6M)

- Parking
- Neighbourhood & Recreation Services
- POA

Boards & Commissions: (\$11.1M)

- London Transit
- RBC Place
- CGM

+

Additional Costs: (\$ 14.8M)

Civic Service Areas: (\$14.5M)

- Housing Stability Services
- Long-term Care
- Child Care
- Corp. Security & Emergency Mgmt.

Boards & Commissions: (\$0.3M)

=

Total COVID-19 Impacts: (\$35.5M)

Civic Service Areas: (\$24.1M)

Boards & Commissions: (\$11.4M)



2022 COVID-19 Financial Impacts – Net Impact

Total COVID-19 Impacts: (\$35.5M)

Civic Service Areas: (\$24.1M)

Boards & Commissions: (\$11.4M)

+

COVID-19 Related Grant Funding: \$17.4M

Civic Service Areas: \$13.1M

- Social Services Relief Fund
- Reaching Home
- Children's Services
- Long-term Care

Boards & Commissions: \$4.4M

- Safe Restart (Transit)

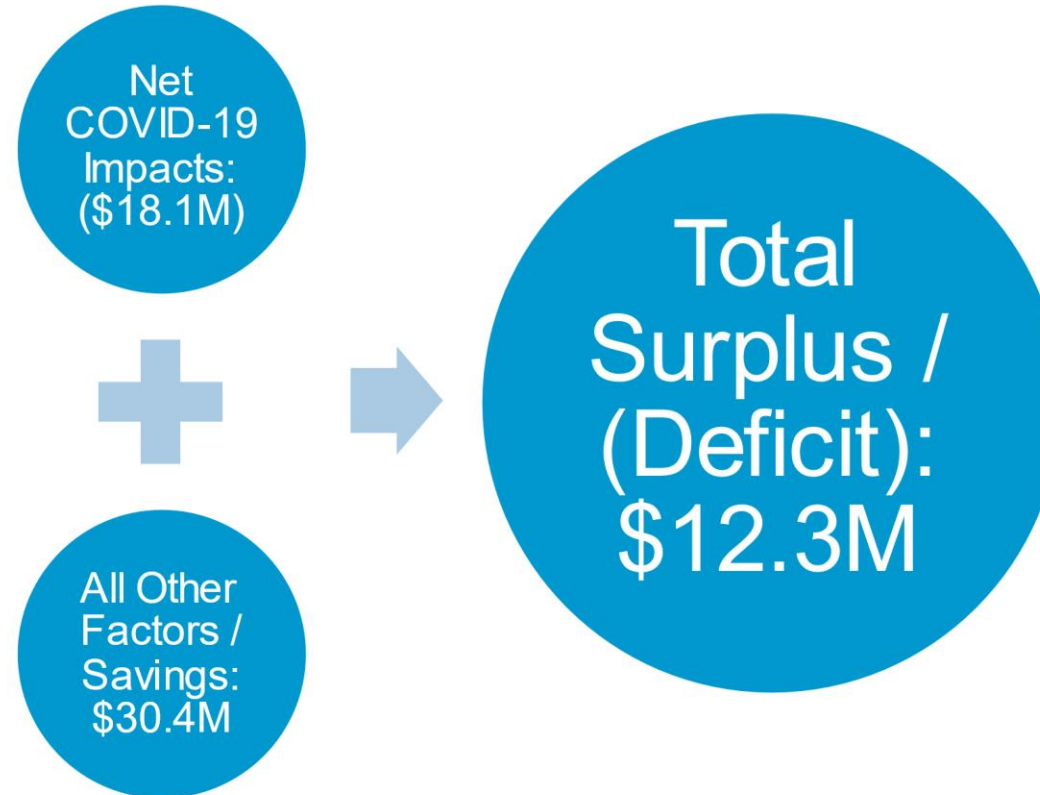
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Net COVID-19 Impacts: (\$18.1M)

Civic Service Areas: (\$11.0M)

Boards & Commissions: (\$7.0M)

Pulling Together the 2022 Surplus/Deficit



Allocation of 2022 Surplus per Surplus/Deficit Policy

\$12.3M Surplus

50% to Reduce
Authorized but
Unissued Debt

\$6.2M

25% to the Capital
Infrastructure Gap
Reserve Fund

\$3.1M

25% to the
Community
Investment
Reserve Fund

\$3.1M

Water Budget 2022 Year-end Position & Allocation per Policy

\$6.6M Surplus

50% to Reduce
Authorized but
Unissued Debt

\$0 (no authorized debt
available to reduce)

50% to Water Works
Renewal Reserve
Fund

\$6.6M

Wastewater & Treatment Budget 2022 Year-end Position & Allocation per Policy

\$2.0M Surplus

50% to Reduce
Authorized but
Unissued Debt

\$0.9M (balance of
authorized debt)

50% to Sewage
Works Renewal
Reserve Fund

\$1.1M

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Anna Lisa Barbon, Deputy City Manager, Finance Supports

Subject: 2022 Year-End Capital Budget Monitoring Report

Date: April 11, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to the 2022 Year-End Capital Budget Monitoring Report:

- a) the 2022 Year-End Capital Budget Monitoring Report **BE RECEIVED** for information, it being noted that the life-to-date capital budget represents \$2.8 billion with \$1.7 billion committed and \$1.1 billion uncommitted; it being further noted that the City Treasurer, or designate, will undertake the housekeeping budget adjustments identified in the Report, in accordance with the Multi-Year Budget Policy adopted by amending by-law No. CPOL.-45(b)-239;
- b) the status updates of active 2019 life-to-date capital budgets (2019 and prior) having no future budget requests, attached as Appendix "B", **BE RECEIVED** for information;
- c) the following actions be taken with respect to the completed capital projects identified in Appendix "C", which have a total of \$1.3 million of net surplus funding:
 - i) the capital projects included in Appendix "C" **BE CLOSED**;
 - ii) the following actions be taken with respect to the funding associated with the capital projects approved for closure in c) i), above:

Rate Supported

- A) pay-as-you-go funding of \$7 thousand **BE TRANSFERRED** to capital receipts;
- B) uncommitted reserve fund drawdowns of \$97 thousand **BE RELEASED** back into the reserve funds which originally funded the projects;

Non-Rate Supported

- C) uncommitted reserve fund drawdowns of \$1.0 million **BE RELEASED** back into the reserve funds which originally funded the projects;
- D) other net non-rate supported funding sources of \$164 thousand **BE ADJUSTED** in order to facilitate project closings.

Executive Summary

This report provides a summary of the results related to the 2022 capital budget for the Property Tax Supported Budget, the Water Rate Supported Budget, and the Wastewater and Treatment Rate Supported Budget.

The City continues to face cost pressures associated with COVID-19, supply chain disruptions as well as inflation. As a result, the cost of construction has gone up significantly for many capital projects in the capital plan.

At the end of 2022 the City's life-to-date capital budget stood at \$2.8 billion; \$1.7 billion (61.9%) is committed to capital work, while \$1.1 billion (38.1%) remains uncommitted. During the calendar year 172 discrete contract awards worth \$262.1 million were awarded; 74 by Council and 98 by Civic Administration (Appendix "A"). These awards contributed to total capital spending of \$283.2 million by the end of 2022.

In addition to the update provided on the status of the City's capital budget, the capital monitoring process reviews and evaluates that status for each active capital project.

This report identifies capital projects with budgets greater than three years old that have no future budget requests (Appendix “B”). These projects have a high likelihood of being closed in future iterations of this report. This report recommends closing 35 capital projects with a total budget value of \$32.1 million (Appendix “C”). If approved, the closing of completed capital projects will return a total of \$1.3 million back to their original rate and non-rate sources of financing.

This report also provides a summary of the City’s debt, key capital budget financing strategies, and emerging issues that may impact the 2023 capital budget.

Linkage to the Corporate Strategic Plan

Council’s 2019 to 2023 Strategic Plan for the City of London identifies “Leading in Public Service” as one of five strategic areas of focus. The Capital Monitoring Report supports this strategic area of focus via the strategic priority “The City of London is a leader in public service as an employer, a steward of public funds, and an innovator of service” which includes maintaining London’s finances in a transparent and well-planned manner to balance equity and affordability over the long term.

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

Corporate Services Committee, April 19, 2022, meeting, Agenda Item # 4.2, 2021 Year-End Capital Budget Monitoring Report

<https://pub-london.escribemeetings.com/filestream.ashx?DocumentId=91423>

Strategic Priorities and Policy Committee, September 20, 2022 meeting, Agenda Item # 2.5, 2022 Mid-Year Capital Budget Monitoring Report.

<https://pub-london.escribemeetings.com/filestream.ashx?DocumentId=94609>

1.2 Source of Financing Terminology Defined

Within this report the terms “rate supported” and “non-rate supported” are used when referring to the sources of financing that support the City’s capital budget. Rate supported refers to property tax, and water and wastewater utility rate sources of financing (e.g., capital levy, water rates, reserve funds, debt). Non-rate supported refers to sources of financing primarily supported by development charges and in some cases contributions from parties external to the Corporation of the City of London.

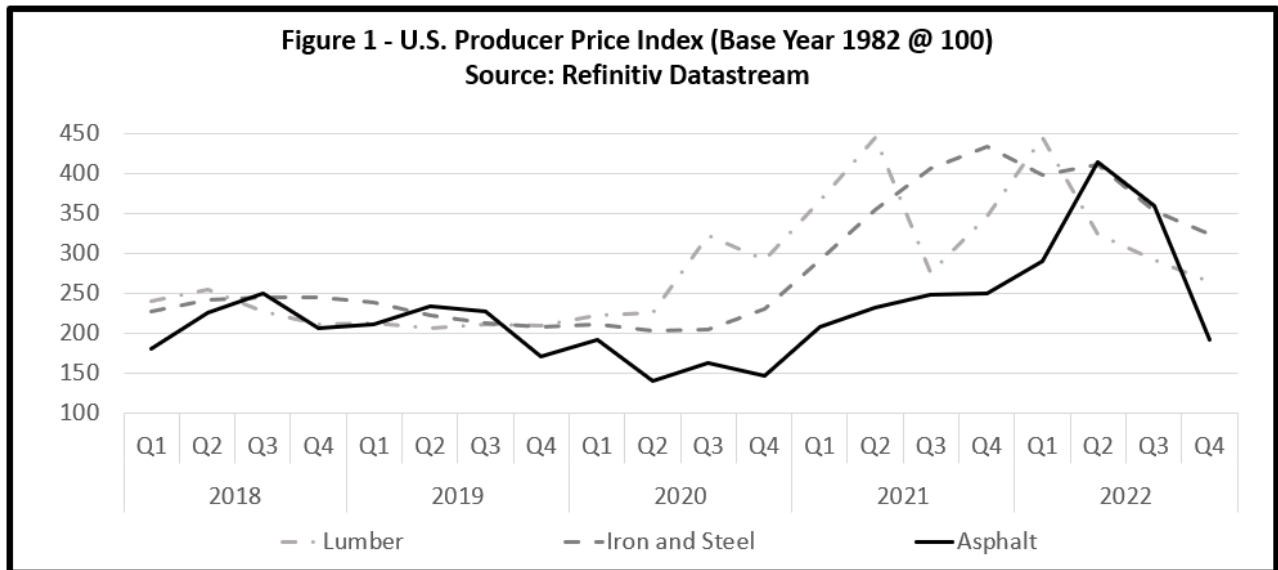
2.0 Discussion and Considerations

2.1 COVID-19 Financial Impacts – Inflation and Capital Project Impacts

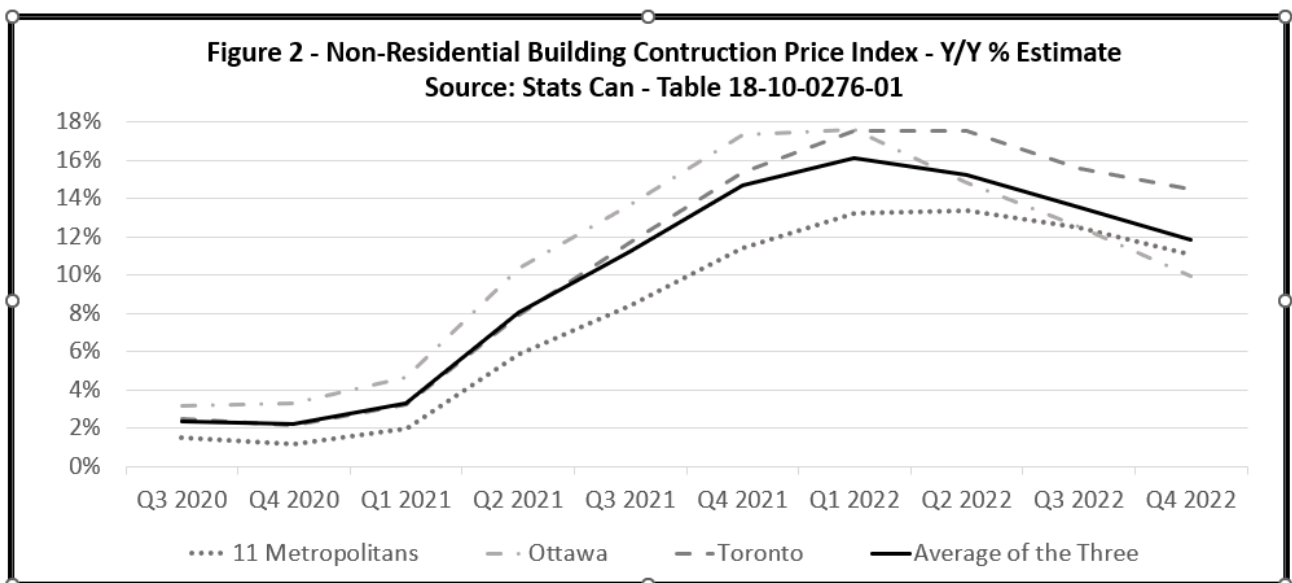
With respect to direct COVID-19 impacts, COVID-related capital expenditures have totaled \$1.11 million since the start of the pandemic, related to additional computer equipment and facilities related costs with respect to vaccination centres, etc. These costs have either been recovered from our partners (e.g. Middlesex London Health Unit) or funded through supports from other levels of government (e.g. Safe Restart Funding).

Indirect COVID-19 impacts are more significant. In 2021 and throughout 2022, because of the global pandemic, subsequent supply chain disruptions and increased demand for certain raw materials caused many capital projects in the approved capital plan to experience inflationary pressures. The U.S. Producer Price Index (Figure 1 – sourced via Refinitiv) is the official monthly measure of producer prices in the United States, and a good comparator of trends being experienced in Canada. It measures average changes in prices received by domestic producers for their outputs like lumber, iron and steel; the prices for lumber, iron and steel have increased 19% and 54% respectively over the Q1 2020 (beginning of the current multi-year budget) to the Q4 2022 period. Interestingly, asphalt prices which were on a similar trend have shown signs of returning

to pre-pandemic levels in recent months. Similarly, Statistics Canada tracks various input prices through the Industrial Product Price Index (IPPI). Since the beginning of 2020 through to December 31, 2022, the price of lumber and other wood products has increased 32% and primary ferrous metal products (e.g. steel) have increased 41%. The Statistics Canada Industrial Product Price Index does not specifically include asphalt. Clearly, therefore, substantial price increases for various materials utilized in construction projects have been experienced, not only in Canada but across North America and the world. It is important to highlight the volatility of these prices of raw materials, which can make budgeting and planning capital works extremely challenging.



Higher input costs are contributing to increases seen in the costs of construction. The Building Construction Price Indexes tracked by StatsCan are a quarterly measure of change in prices that contractors charge to construct a range of new commercial, institutional, industrial (ICI) and residential buildings. Of particular importance to the City of London is the Non-Residential Building Construction Price Index, which is presented in Figure 2 for the Q1 2020 to Q4 2022 period.



This graph represents a striking change in the construction environment since the approval of the 2020 to 2023 Multi-Year Budget. Capital projects in the City's 10-year Capital Plan do account for inflation; however, the 2.4% factor used during multi-year budget development has been significantly outpaced. As a result, many projects in the 10-year capital plan for lifecycle renewal, growth, and service improvement do not fully reflect the funding requirements to complete the projects as originally planned. However, some good news can be witnessed as raw material prices are starting to show signs of moderation; in the second half of 2022 the reported Canadian IPPI shows a decrease in lumber prices of 38% and a decrease in the price of ferrous metal products of 42%. Although raw material costs are still elevated well beyond what was estimated in the Multi-Year Budget, they are trending in a positive direction.

Below is a handful of projects that have noted “inflation” as a contributory factor to cost overruns. The list illustrates some of the significant impacts the current economic environment has had on the City’s ability to deliver its capital program in late 2021 and 2022. Noting that in addition to inflation, there may be other challenges being addressed by the budget increases described, e.g. scope changes, increasing land costs, labour disruptions, etc.

- **Adelaide Street North CPR Underpass Project** – At the March 29, 2022, Civic Works Committee meeting, via agenda item #4.5, a budget increase of \$29.3 million was approved by Committee to award the construction contract for the Adelaide Street Grade Separation project. Prior to tendering the available (uncommitted) approved budget (TS1306 only) for this project was \$36.3 million. Rising construction costs, supply chain concerns, excess soil regulations, complexity and scope challenges were all cited as contributors to the increase. Additional funding was made available through a variety of sources to address the increased cost; a transfer from the Highbury Avenue lifecycle renewal project, property tax supported debt financing, and development charges.
- **Dingman Creek Pumping Station** – At the May 11, 2021, Civic Works Committee meeting, via agenda item #2.2, a budget increase of \$7.6 million was approved by Committee to award the construction contract for the Dingman Creek Pumping Station project. Prior to tendering the available approved budget for this project was \$15.2 million. Rising cost of materials and equipment due to COVID-19 and scope changes were cited as significant contributors to the increase accounting for \$5.5 million of the \$7.6 million; estimated at \$2.0 million and \$3.5 million respectively. Additional funding was made available through the Sewage Works Renewal reserve fund and development charges supported debt financing.
- **Southdale Road West Improvements Phase 1** – At the March 29, 2022, Civic Works Committee meeting, via agenda item #4.6, a budget increase of \$6.2 million was approved by Committee to award the construction contract for the Southdale Road improvements project. Prior to tendering the available approved Transportation budget (TS1629-1) was \$6.0 million. The rationale provided for the increase focuses primarily on scope change but also notes current market and supply chain conditions which in all probability also contributed to the tender result. Additional funding was made available through property tax supported debt financing, and development charges supported debt financing. The total Transportation budget for this project post construction tender is \$12.2 million.
- **Victoria Bridge Replacement** – At the February 1, 2022 Civic Works Committee meeting, via agenda item #2.6, the \$22.8 million construction award for the Victoria Bridge replacement project was approved by Committee. Prior to tendering the pre-tender estimate for the project was \$18.4 million. While available approved budgets existed to address the increased cost, several reasons were provided for the higher than anticipated result, including; uncertainty and risk with respect to material fabrication and potential impacts to project timelines - particularly for the structural steel, recent high construction escalation rates, labour shortages and increasing costs for skilled labour, rapidly increasing project insurance costs, etc.
- **London Transit Commission Highbury Avenue Facility Demolition and Rebuild – Project 1** – At the December 6, 2022 Strategic Priorities and Policy Committee via agenda item #2.2, a budget of \$199.5 million for Phase 1 of the LTC Highbury Avenue Facility was approved by committee. Estimates at the time suggested a future \$133.0 million cost for Phase 2 of the project – representing a total cost of \$332.5 million. Prior to the 2020-2023 Multi-Year Budget, the City’s capital plan included a budget of \$167.0 million for a planned Highbury LTC Facility replacement, which was based on previous estimates. While several factors contribute to the revised total cost estimate, it stands to reason that a significant portion of the new estimate can be attributed to the

inflationary economic environment that has resulted from the COVID-19 pandemic.

It should be emphasized that not all capital projects are experiencing budget pressures due to inflationary challenges. Many capital project procurements have come in at or below budgeted amounts. However, the examples noted above do provide some noteworthy examples of projects that were significantly impacted by the current economic climate.

Due to the strong financial position of the City and prudent financial principles that guide decision making, Civic Administration has been able to identify solutions to fill many of the known financing gaps. This, however, should be viewed with an abundance of caution. In order to accommodate additional cost pressures, some projects have had to be deferred (e.g. Highbury Avenue to help facilitate Adelaide Grade Separation), which results in service level impacts. To date, these impacts have been relatively minor, but this is an approach that is not sustainable in the long-term. Going forward, significant pressures may result in challenging choices and trade-offs for the next multi-year budget.

While inflation may be showing early signs of easing (albeit still at elevated levels), it should be noted that long term construction price deflation (i.e. falling construction prices) is very rare and typically only seen during significant economic downturns. Pausing or deferring capital projects in this environment may not reduce our future costs with respect to the City's capital works and may in fact have detrimental effects on London's economic recovery. Additionally, deferring a significant number of capital projects would likely cause operational issues as projects stack up in future years, calling into question the ability to execute many deferred projects in a compressed period.

Civic Administration will continue to monitor these inflationary pressures and the impact they are having on delivery of the City's capital plan. In the coming months leading up to the next multi-year budget, easing of supply chain pressures, commodity price moderation (again steel, lumber, etc.), central bank actions, etc. may help moderate future inflationary impacts. The 2024 to 2027 Multi-Year Budget development beginning in 2023 will provide the best opportunity for significant changes to the City's capital budget and 10-year capital plan – waiting to incorporate updates into the multi-year budget will allow the City to see how any moderation in the current inflationary trend plays out over the coming months. In addition, significant change within the City's base capital budgets will be best completed during the multi-year budget development period where these pressures can be evaluated in context and prioritized amongst all budget requests made during this time.

The impacts of inflation have been partially offset by an influx of funding from other levels of government. As well, until the 10-year capital plan is re-evaluated as part of the 2024 to 2027 Multi-Year Budget, Civic Administration has several tools at its disposal to help combat the inflationary price increases being experienced:

1. **Life-to-Date Capital Budgets and Re-prioritizing Capital Work** – Civic Administration will continue to review its existing capital plans and re-prioritize capital work, as necessary. This ensures that the most necessary projects are being completed and that existing, previously approved capital funding is used in the most efficient manner.
2. **Manage the Scope of Projects** – Civic Administration will continue to closely monitor the scope of prioritized capital works being tendered to ensure expenditures are only of the most necessary nature.
3. **Reserves and Reserve Funds** – The City of London maintains over eighty reserves and reserve funds with dedicated uses, many of which provide for the construction and maintenance of capital works. Where applicable these funds can be used to address needs in the build up to the 2024 to 2027 Multi-Year Budget. These funds include \$7 million that Council directed to the Operating

Budget Contingency Reserve from the 2021 year-end surplus to help address inflationary impacts on the City’s budgets.

4. **Available Debt Financing** – The City of London adheres to a strict internal debt cap with respect to its capital program financing. This cap is currently set at an average of \$36 million per year, calculated on the 10-year rolling capital plan. Debt financing remains an option when used appropriately in accordance with the City’s financial policies and principles and the Municipal Act.

Should budget changes be required, these adjustments would be included in future capital budget requests in the budget process or via the regular Council committee meeting cycle.

It should be noted that Finance Supports is actively working with all Service Areas to assess the magnitude of potential funding shortages associated with inflationary and supply chain pressures for projects contained in the capital forecast. Although the 10-year capital plan is not being adjusted at this time and may not fully reflect true project costs, the analysis being undertaken will be used for preparing the Corporate Asset Management Plan, the 2023 Growth Management Implementation Strategy, the 2024 to 2027 Multi-Year Budget, and the next Development Charges Background Study.

2.2 2022 Life-To-Date Capital Budget Activity and Revisions

After Council approves the capital budget, as the year progresses, reports are presented to Council to approve major contract awards and proceed with capital projects. Each report includes a Source of Financing (SofF). Most awards are within the approved capital budget, but some awards require budget adjustments as detailed in the SofF. Budget adjustments may also result from the application of assessment growth funding, receipt of senior government funding and other revenue sources such as insurance proceeds and private drain connections.

Other capital project awards proceed under administrative authority granted by the Procurement of Goods and Services Policy; details on these approvals are provided in an annual report from the Purchasing and Supply Division.

Table 1 summarizes 2022 life-to-date capital budget adjustments by Tax Supported, Wastewater and Treatment, and Water budgets. Appendix “A” provides details on the source of these adjustments.

Table 1 – 2022 Capital Budget Life-To-Date Revisions as of December 31, 2022 (\$Thousands)

Budget	2022 Life-to-Date Approved Budget (as of January 1, 2022)	2022 Council Budget Adjustments	2022 Administrative Budget Adjustments	2022 Life-to-Date Approved Budget (as of December 31, 2022)
Tax Supported	1,620,210	246,030	13,655 ²	1,879,895
Wastewater	271,270	-14,512 ¹	2,950	259,707
Water	677,697	8,428	1,117	687,242
Total	2,569,177	239,946	17,721	2,826,844

Subject to rounding.

Table Notes:

- (1) Adjustments resulting from various Council approved budget releases in 2022 Mid-Year Capital Monitoring Report such as ES543819 Low Impact Development and ES542919 Storm SWR Internal Oversizing.
- (2) Increased Administrative Budget Adjustments primarily due to Rapid Transit Wellington Gateway adjustments completed during lame duck period in Fall 2022.

As of December 31, 2022, there were 172 discrete contract awards worth \$262.1 million (74 were awarded by Council and 98 were awarded administratively). Table 2

summarizes the 2022 contract awards by Tax Supported, Wastewater and Treatment, and Water budgets. Appendix “A” provides details on all Council approved contract awards.

Table 2 – 2022 Capital Budget Contract Awards as of December 31, 2022 (\$Thousands)

Budget	Council Approved Contract Awards	Administration Approved Contract Awards	Total Awards
Tax Supported	136,158	43,023	179,181
Wastewater	23,180	24,555	47,735
Water	14,973	20,166	35,139
Total	174,312	87,744	262,055
Number of Contract Awards	74	98	172

Subject to rounding.

The increase in volume and amount of administratively approved contract awards has resulted from the Council approved increase in internal approval thresholds from \$3 million to \$6 million on January 31, 2022.

2.3 2022 Life-To-Date Capital Budget Status

A summary of the 2022 life-to-date capital budget, including the committed and uncommitted amounts, is summarized in Table 3. This information is essential for budget monitoring to ensure that spending is being managed within the approved budget.

Table 3 – 2022 Life-To-Date Capital Budget Details as of December 31, 2022 (\$Thousands)

Budget	Classification	Approved Budget ¹	Actual and Commitments ²	Uncommitted to Date ²	Percent Committed
Tax Supported	Lifecycle	501,184	367,516	133,669	73.3%
Tax Supported	Growth	798,701	437,887	360,813	54.8%
Tax Supported	Service Improvement	580,010	253,821	326,189	43.8%
Tax Supported	Sub-Total	1,879,895	1,059,224	820,671	56.3%
Wastewater	Lifecycle	213,589	187,485	26,103	87.8%
Wastewater	Growth	351,766	214,712	137,054	61.0%
Wastewater	Service Improvement	121,887	76,977	44,910	63.2%
Wastewater	Sub-Total	687,242	479,174	208,068	69.7%
Water	Lifecycle	163,164	139,154	24,010	85.3%
Water	Growth	86,743	65,486	21,257	75.5%
Water	Service Improvement	9,800	6,098	3,702	62.2%
Water	Sub-Total	259,707	210,737	48,970	81.1%
City	Total	2,826,844	1,749,136	1,077,709	
City	Percentage of Total	100.0%	61.9%	38.1%	

Subject to rounding.

Table Notes:

(1) Totals are for active projects only. Projects approved to be closed during the year are deducted from this table.

(2) Once a capital project has an approved budget, spending or commitments may not be made for several years, for example, longer term projects like multi-purpose recreation centres.

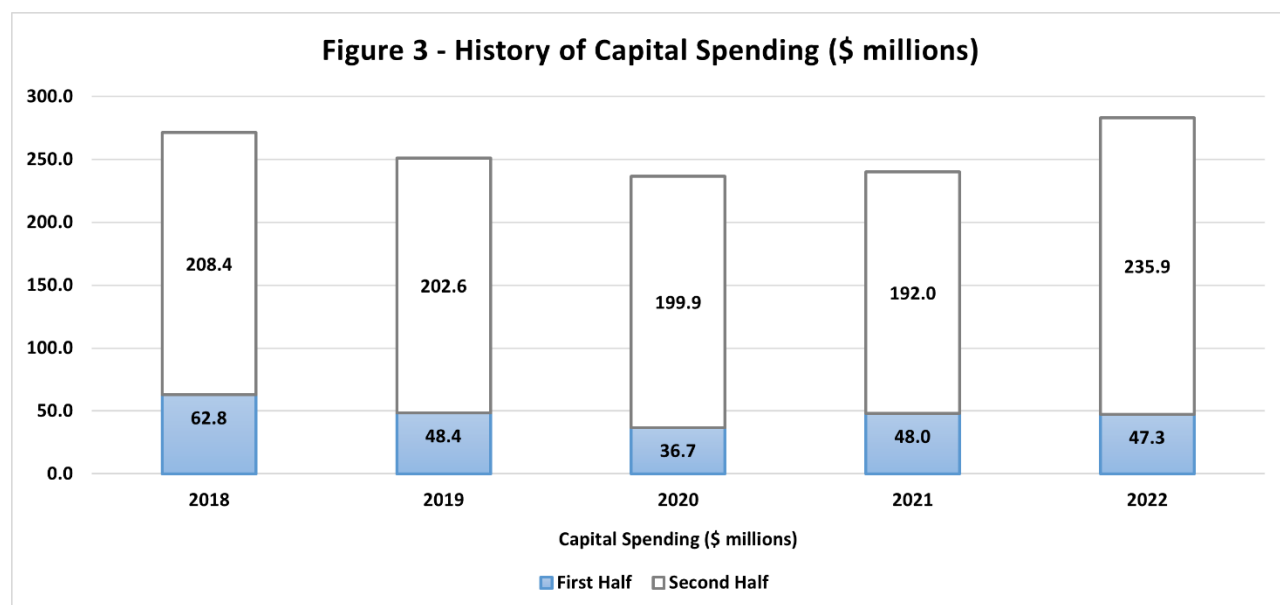
After a review of all active (currently tendered and in-progress) capital projects (excluding projects recommended to be closed as identified in Appendix “C”), it has been determined that there are currently no active projects identified as at risk of being over budget by over \$50 thousand. It should be noted that this does not include the projects in the capital plan with anticipated inflationary pressures that have not yet been tendered/initiated and will need to be adjusted during the upcoming 2024 to 2027 Multi-Year Budget development process.

Appendix “B” contains a status update for capital projects with budgets greater than three years old (2019 and prior) that have no future budget requirements/activity. Appendix “B” provides the status of specific active capital projects that would be targeted as a high likelihood for project closure, it being noted that projects recommended to be closed are contained in Appendix “C” (see Section 2.5 below).

2.4 Capital Cash Flow

Capital spending each year is not the same as the capital budget for that year. Spending on capital projects can extend several years after the budget is approved by Council. Spending within a given year is therefore a layering of several capital projects approved in various years and at various stages. Total capital spending tends to be greater during the latter part of the year as construction invoices are received, approved, and paid. This information is important for the timing of debt issuances, reserve fund drawdowns and cash flow management decisions.

As of December 31, 2022, **total capital spending was \$283.2 million** compared to \$240.0 million in 2021 (Figure 3 below). This reflects a normalization of the City’s construction activity after some COVID-19 related delays during 2020 and 2021.



2.5 Completed (Closed) Capital Projects

Civic Administration continues to undertake reviews to close capital projects in a timely manner to ensure the life-to-date capital budget is accurately stated and savings, if any, are returned to their original funding source for future budget utilization. As a result of these reviews, this report recommends closing 35 projects with a total budget value of \$32.1 million. The completed projects that are recommended to be closed were under budget by \$1.3 million in total. The rate and non-rate source of financing impacts of

closing the completed capital projects is summarized in Table 4 and 5 below. For a detailed listing of each completed capital project refer to Appendix “C”.

Table 4 – Completed Capital Projects Rate Supported Sources of Financing to be Released (\$Thousands)

Budget	Capital Levy	Debt	Reserve Funds	Total
Tax Supported	7.3	0.0	95.9	103.2
Wastewater	0.0	0.0	1.3	1.3
Water	0.0	0.0	0.0	0.1
Total	7.3	0.0	97.3	104.6

Subject to rounding.

Table 5 – Completed Capital Projects Non-Rate Supported Sources of Financing to be Released (\$Thousands)

Budget	Reserve Funds	Debt	Other ¹	Total
Tax Supported	101.8	0.0	164.4	266.2
Wastewater	933.8	0.0	0.0	933.8
Water	0.0	0.0	0.0	0.0
Total	1,035.6	0.0	164.4	1,200.0

Subject to rounding.

Table 4 and Table 5 Notes:

(1) Represents non-City funding sources such as proceeds from external contributors.

In total, the capital project closing exercise, if approved, will release, and transfer uncommitted rate and non-rate reserve fund drawdowns of \$1.13 million, of which, \$97 thousand relates to rate supported reserve funds and \$1.04 million relates to non-rate supported reserve funds. The details of these pending reserve fund drawdown releases are outlined in Table 6 and 7 below.

Table 6 – Completed Capital Projects Rate Supported Reserve Fund Drawdowns to be Released (\$Thousands)

Reserve Fund	Amount
Operating Efficiency, Effectiveness and Economy Reserve	95.9
Sewage Works Renewal Reserve Fund	1.3
Water Works Renewal Reserve Fund	0.1
Total	97.3

Subject to rounding.

Table 7 – Completed Capital Projects Non-Rate Supported Reserve Fund Drawdowns to be Released (\$Thousands)

Reserve Fund	Amount
City Services Reserve Fund Parks & Recreation	4.6
Parkland Reserve Fund	97.2
City Services Reserve Fund Stormwater	933.8
Total Non-Tax/Rate Supported Reserve Fund Impacts	1,035.6

Subject to rounding.

2.6 Capital Budget Financing Strategies – Capital Levy

The overarching capital financing strategy for capital levy, also referred to as pay-as-you-go financing, is to first apply this funding source to lifecycle renewal capital budgets as the purpose of projects in this classification is to maintain existing infrastructure. An administrative target was previously set to eliminate debt financing on lifecycle renewal projects. In 2022 the administrative target of 0% debt financing for lifecycle renewal projects was achieved, meaning lifecycle renewal projects are now completely financed from a combination, based on need and affordability, of capital levy and drawdowns from the City's many Capital Asset Renewal and Replacement reserve funds.

2.7 Capital Budget Financing Strategies – Reserve Funds

Obligatory reserve funds are primarily used as a source of financing for growth projects. Discretionary reserve funds are primarily used as a source of financing for lifecycle renewal and service improvement projects where appropriate reserve funds and sufficient balances exist.

Obligatory and discretionary reserve funds are categorized as follows:

OBLIGATORY

- 1) **City Services Development Charges (DC)** – dictated by the DC by-law
- 2) **Parkland** – cash-in-lieu of parkland dedication through the Parkland Conveyance and Levy By-law (CP-9) according to the Planning Act (Section 51.1)
- 3) **Canada Community-Building Fund** – previously known as Federal Gas Tax, funds received under the Municipal Funding Agreement for Transfer of Canada Community-Building Fund Revenues

DISCRETIONARY

- 1) **Capital Asset Renewal and Replacement** – to support renewal and replacement of existing assets
- 2) **Capital Asset Growth** – to support Development Charges incentive programs and Industrial Land Development Strategy
- 3) **Specific Projects and New Initiatives** – to support specific planned projects (e.g., economic development, affordable housing, community improvement grants and loans)
- 4) **Contingencies/Stabilization and Risk Management** – to provide contingency funding for specific risk areas

Obligatory and discretionary reserve funds are controlled by municipal by-laws and the City's Reserve and Reserve Fund Policy.

Reserves and Reserve Funds – Noteworthy Developments

Civic Administration presented the Reserve Rationalization Report at the September 25, 2018 Corporate Services Committee meeting (agenda item #2.2), the Capital Asset Renewal and Replacement Reserve Funds Rationalization Report at the September 8, 2020 Corporate Services Committee meeting (agenda item #2.1) and the Special Projects and New Initiatives Reserve Fund Rationalization Report at the June 20, 2022 Corporate Services Committee meeting (agenda item #2.2). These reports aligned a significant portion of the City's reserve and reserve fund portfolio with key Council approved financial management policies (examples include Reserve and Reserve Fund Policy, Capital Budget and Financing Policy, and Corporate Asset Management Policy). Additionally, through these reports, transparency and accountability has been enhanced, target balances have been established, and administrative efficiencies realized.

Civic Administration will continue similar rationalization exercises focusing on the City's capital asset growth, and contingency, stabilization and risk management reserves and

reserve funds categories. These reports will be brought forward to Council upon completion, noting that Civic Administration’s tentative plans are to complete these reports before the end of 2023.

2.8 Capital Budget Financing Strategies – Debt

A summary of the projected debt levels for 2023 is detailed in Table 8 below.

Table 8 – 2022 Debt Level as of December 31, 2022 (\$Thousands)

Category	Dec 31, 2021	Issued in 2022	Retired in 2022	Dec 31, 2022 ¹	Authorized 2022	Total Potential
Property Taxes	123,807	12,289	26,358	109,738	226,524	336,261
Wastewater	24,662	-	5,207	19,456	884	20,340
Water	213	-	105	108	-	108
Rate Supported Reserve Funds	3,752	-	2,096	1,656	-	1,656
Joint Water Boards – City’s Share	7,522	-	2,184	5,338	-	5,338
City Services Reserve Funds	86,359	8,711	12,556	82,514	117,924	200,448
Total	246,314	21,000	48,505	218,809	345,342	564,151

Subject to rounding. City of London only, excludes debt of consolidated entities.

Table Note:

(1) Outstanding debt level is subject to completion of 2022 financial statement audit.

The City’s Debt Management Policy was last amended by Council on August 10, 2021 (amending by-law No. CPOL.-48(a)-242). The policy establishes strategies for the management of the City’s debt program. These strategies are outlined in tables 9 and 10 below.

Table 9 – Debt Management Strategies to Limit and Reduce Authorized Debt

Strategy	Target	Where Are We? / Results
Avoid the use of debt financing for lifecycle renewal projects	0% debt by 2022 for the rate supported budget	2022 results: 0% debt
Limiting debt financing by way of an internal debt cap	Average of \$36.0 million over 10-year capital plan for property tax supported initiatives	2022 results: forecasted 10-year average of \$35.6 million in debt financing at year end.
Reducing authorized debt as prescribed by the Surplus/Deficit and Assessment Growth Policies	No specified targets, policies direct 50% of any operating surplus and 50% of excess assessment growth funding be applied to reduce authorized debt	2022 year-end operating result: \$6.2 ¹ million applied. 2023 assessment growth: \$1.1 million applied.
Releasing surplus debt financing from the capital budget	No specified target, subject to available surplus	2022 year-end capital results: \$0.0 released.

Table Note:

(1) Dependent on the approval of the 2022 Year-End Operating Monitoring Report

Table 10 – Debt Management Strategies to Minimize Debt Servicing Costs

Strategy	Target	Where Are We? / Results
Setting targets for debt servicing costs by budget	Debt servicing costs as a percentage of revenue: Property Tax less than 8%, Wastewater less than 10%, and Water equal to 0%	2022 results: Property Tax 4.6%, Wastewater 5.2%, Water 0.1% ¹
Maintaining a strong credit rating	Aaa (Stable)	2022 result: Aaa (Stable)

Table Note:

(1) Debt servicing costs as a percentage of revenue in the Water budget is temporarily over the established target because of prior year debt issuances, noting that the Water capital budget has not included rate supported debt financing since 2010.

2.9 Emerging Issues

This section of the report provides information on emerging issues that may impact the capital budget in 2023 and beyond. Within this section, each emerging issue is assigned a likelihood, which estimates the issue’s probability of impacting the budget in 2023. These likelihoods are categorized as high, medium, and low, and are defined as follows:

- High – likelihood of the issue impacting the 2023 and beyond period is predicted to be greater than 60%.
- Medium – likelihood of the issue impacting the 2023 and beyond period is predicted to be between 30% and 60%.
- Low – likelihood of the issue impacting the 2023 and beyond period is predicted to be less than 30%.

PROPERTY TAX

Infrastructure Funding

Investing in Canada Infrastructure Program (ICIP) - Public Transit Stream (PTS)

The City of London was approved for ten transit related projects under this program for a total project cost of \$375 million, with \$103.1 million from the Government of Ontario, \$123.8 million from the Government of Canada and the balance of funding, approximately \$148 million, coming from municipal and other sources. Construction on most Public Transit Stream funded projects started in 2020 and 2021, with construction continuing in 2022 and beyond. The program deadline for construction is 2033.

Two additional applications for funding under the ICIP – Public Transit Stream have been submitted by the City of London and are currently being considered by the Provincial and Federal governments.

1. Active Transportation – In February 2022, applications for seven active transportation projects were submitted under Intake 3 of the Public Transit Stream. The total project value is \$40.0 million, including a \$29.3 million contribution from the federal and provincial governments. Projects include on-road cycling facilities, pedestrian crossings, boulevard bike lane renewal, intersection accessibility compliance, improvements across bridge pinch points, bike parking and south branch TVP extension. Approval for these applications is still pending.
2. London Transit Commission (LTC) – Highbury Facility

After approval of the ten projects discussed above and the active transportation projects submitted in February 2022, London had \$119.3 million remaining in allocated Federal and Provincial funding. This funding was earmarked for the

planned North and West corridors of the rapid transit system but not yet submitted for consideration.

The Federal Budget 2022 accelerated the submission date for Intake 4 of the Public Transit Stream to March 31, 2023. In December 2022, Council approved re-allocating London's remaining ICIP-PTS funding to replacing the LTC Highbury Facility as this facility had reached its useful life and the application could meet the revised Intake 4 submission date.

The cost estimate for the entire project is \$332.5 million, including design, consulting, and cost escalation, with an estimated 2025 construction start. The project was broken into two smaller projects to maximize use of available funding and mitigate the taxpayer impact. Project 1 was estimated at \$199.5 million and was submitted for ICIP-PTS funding in late December 2022. The application is still being considered. Project 2 is estimated at \$133.0 million and will be considered through a future Multi-Year Budget submission.

Investing in Canada Infrastructure Program (ICIP) - Community, Culture and Recreation Infrastructure Stream

This stream supports community infrastructure priorities. The City of London was approved for two projects under this stream.

1. Labatt Park - \$2.0 million. This project includes the installation of accessible washrooms, repair and replacement of bleachers, and replacement of sport lighting. Construction started November 4, 2022, with completion scheduled by September 30, 2023.
2. Carling Heights Optimist Community Centre (CHOCC) - \$1.9 million. This project includes a teaching kitchen space, installation of an elevator, and other building renewal components. The prime consultant will be engaged in summer 2023. Construction is scheduled to start September 2025, with completion scheduled by October 31, 2026.

Strategic Priorities Infrastructure Fund

In September 2022, London was approved for a \$4.2 million project for several upgrades at Foxfield Park, including a new spray pad and field house with accessible washrooms, a regulation size lit and irrigated premier grass soccer field, upgrades to existing park pathway, park lighting, parking facilities, and multi-use courts for tennis, pickle ball and basketball. Council approved the transfer payment agreement for this project in March 2023. The project is scheduled to start in June 2023 and end in November 2024.

Investing in Canada Infrastructure Program (ICIP) - COVID-19 Community Resilience Stream

In August 2020, the Federal Government announced the COVID-19 Resilience Infrastructure Stream to assist with social and economic recovery from the health and economic crisis brought on by COVID-19. London was approved for four projects under this stream. All projects are under construction and will be complete by fall 2023.

1. Active Transportation - \$3.75 million. Includes three projects for new cycling facilities, boulevard bicycle path improvements and downtown sidewalk improvements.
2. Recreation Facilities - \$1.75 million. One project for HVAC rehabilitation at the Carling and Stronach arenas and the Boyle Community Centre.

Green and Inclusive Community Buildings Program (GICB)

In December 2020, the federal government recognized that municipal and community buildings play a role in Canada's climate response and allocated \$1.5 billion for retrofits, repairs or upgrades of existing buildings and the construction of new public buildings.

On May 12, 2022, London was approved for \$2.2 million of Federal funding for the Kinsmen Arena Deep Energy Retrofit. Council approved the contribution agreement in March 2023 and work is proceeding.

London submitted another application for a similar project for Nichols Arena for \$2.4 million of Federal funding. Approval for this application is pending.

Active Transportation Fund

London applied for a \$2.0 million project under this program to extend the City's active transportation system by connecting the Stoney Creek Pathway from Windermere Road to the Thames Valley Corridor and onto the City's Core. Approval for this application is pending. The project would need to be completed by March 2026.

Canada Community Revitalization Fund (CCRF)

On June 24, 2021, the Federal Government announced the Canada Community Revitalization Fund (CCRF), a national investment of \$500 million over two years to help communities build and improve community infrastructure projects to assist recovery from the COVID-19 pandemic.

In early 2022, London was approved for two projects.

1. Hyde Park Village Green - \$750,000. This project will reinvent the empty lot at 1695 Hyde Park Road, transforming it into a green space with accessible walkways, providing a direct route for pedestrians and cyclists between residences and the neighbourhood's retail and business main street.
2. RBC Place – King Street Parkette Revitalization - \$713,150. This project will revitalize the King Street Parkette adjacent to RBC Place creating a vibrant, accessible outdoor space able to accommodate up to 500 guests for organized events, providing an attractive, accessible, and safe space for social gathering by residents and visitors.

Both projects will be complete in spring 2023.

Tourism Relief Fund (TRF)

In June 2021, the Federal Government announced the Tourism Relief Fund (TRF), a national investment of \$500 million over two years to support tourism businesses and organizations to adapt their operations to meet public health requirements while investing in products and services to facilitate their future growth.

On April 17, 2022, London was approved for a \$420,000 project "Welcome to the Heart of London", to establish a more welcoming and visually attractive environment using consistent design elements to guide visitors through tourism facilities and events. Work on this project will continue until December 2023.

Likelihood of Impact on 2023 Budget - High

Affordable Housing

Roadmap to 3,000 Units Plan

On December 7, 2021, Municipal Council approved the "Roadmap to 3,000 Affordable Units" (Roadmap), a plan to achieve the Council endorsed target of 3,000 units by 2026. The Roadmap proposes a variety of tools, plans, investments, and approaches to advance action plans. Municipal sources of financing were approved to implement the Roadmap, noting that a variety of funding sources, particularly various City reserves and reserve funds, were utilized to fund the capital portion of the plan. The approval of this plan may constrain funding availability for other significant initiatives in future years.

On January 24, 2023, Council approved a revision to the plan to redirect approved funding to projects that are shovel-ready for government funding or partnerships when they are available.

Rapid Housing Initiative (RHI)

London was approved for all three rounds of RHI funding under the Major Cities Stream. \$7.5 million under RHI Round 1 was contributed to 122 Baseline Rd which was complete and occupied in early 2022. Under RHI Round 2, \$10.8 million was directed to 403 Thompson Rd which is nearing completion in spring 2023. On April 4, 2023, Council approved the application of \$8.9 million from RHI Round 3 for 345 Sylvan St.

This project will begin construction in spring 2023 and will also utilize some “Roadmap” funding.

Likelihood of Impact on 2023 Budget - High

Zero-Emission Bus Implementation Plan and Funding

On February 10, 2021, the Federal Government announced \$14.9 billion over the next eight years to support public transportation projects across Canada. On August 10, 2021, the Minister of Infrastructure and Communities announced a \$2.75 billion Zero Emission Transit Fund, a five year national program to help communities to support the purchase of 5,000 zero emission public transit and school buses and associated infrastructure.

The Zero Emission Transit Fund will support both Planning and Design Projects including studies, modelling and feasibility analysis, and Capital Projects including buses, charging and refueling infrastructure. Infrastructure Canada will provide direct funding contributions to support planning and capital projects and will also work with the Canada Infrastructure Bank which will provide flexible financing solutions through a \$1.5 billion Zero Emission Bus initiative.

On August 25, 2021, the London Transit Commission received preliminary information from the Canadian Urban Transit Research and Innovation Consortium (CUTRIC) on the Zero-Emission Bus (ZEB) Implementation Strategy they are conducting for London. The approach recommends ten 40’ battery electric buses and related charging infrastructure including three high-powered overhead charging units (installed at facility or on-road) and four low-powered plug-in charging units (installed at facility). Municipal Council approved a \$26.0 million business case as part of the 2022 Budget Update to support this strategy, including required facilities work to upgrade the grid connection, install the required charging equipment, and retrofit facilities to accommodate the zero-emission buses. This business case was developed on the assumption that up to 50% of the costs of the initiative will be pursued through the Zero Emission Transit Fund.

On May 25, 2022, the LTC approved a recommendation from LTC Administration to approve in principle the ZEB fleet implementation and rollout plan and use the plan to support funding applications as determined in cooperation with Civic Administration. These applications would be submitted to the above two programs, among others.

Likelihood of Impact on 2023 Budget – High

Corporate Asset Management Plan

On August 27, 2019 Municipal Council approved the 2019 Corporate Asset Management Plan (AMP), an update to the 2014 AMP, which is compliant with O.Reg 588/17 for directly owned City assets. On July 26, 2021, the Corporate AMP 2021 Review was released which showed that the City of London owns and maintains assets with a replacement value of approximately \$22.2 billion (including Water and Wastewater) and that the City manages its infrastructure to keep it in generally ‘Good’ condition. Projected spending on lifecycle assets will be more than \$1.8 billion over ten years resulting in an infrastructure investment gap of roughly \$666.9 million over the cumulative 10-year period of 2021 to 2030.

To address the infrastructure gap, Municipal Council approved additional funding for the Capital Infrastructure Gap Reserve Fund through the 2020 to 2023 Multi-Year Budget. The City will also address the gap through different financial strategies including pursuing funding from external sources, incorporating reinvestment rate concepts through assessment growth, and, continuing to utilize one-time funding where available.

Likelihood of Impact on 2023 Budget – High

More Homes Built Faster Act (formerly Bill 23)

The More Homes Built Faster Act (the “Act”) was passed by the Ontario Legislative Assembly in November 2022. Several changes in this Act have immediate impacts on the City and present new financial pressures. Most of the major financial consequences will only be triggered with the introduction of a new Development Charges By-law. It

should also be noted that several requirements in the Act are still unknown as future regulations will be issued by the Province.

Key financial impacts in the Act are:

- Several Development Charges (DC) exemptions are included for qualifying residential development, reducing revenue that can be raised for growth infrastructure.
- DC rate increases must be phased in over a five-year period when a new DC by-law is passed, also reducing total DC revenue.
- Housing Services is no longer an eligible category for DC recovery.
- Parkland dedication of land or cash-in-lieu requirements for new developments are drastically reduced.
- The Act will change the way the City must operate and increase activity related to developments. The City will need to hire additional planners, engineers and technologists, ecologists, landscape architects, plans examiners, building inspectors and administrative staff.

Administration estimates that the overall impact to the City on growth costs previously funded by Development Charges are at least \$97 million over a five-year period but, as noted above, some of the financial impacts will not be triggered until the introduction of a new Development Charges by-law.

Likelihood of Impact on 2023 Budget - Moderate

Climate Emergency Action Plan

On April 24, 2019, Municipal Council declared a climate emergency. On November 26, 2019, Council approved a series of actions to be completed to address the climate emergency, including the development of a Climate Emergency Action Plan (CEAP) and the creation and implementation of a Climate Emergency Evaluation Tool (now referred to as the Climate Lens Process). Several progress updates were provided in 2020 and 2021 leading up to the February 8, 2022 Strategic Priorities and Policy Committee Draft Climate Emergency Action Plan report. As outlined in that report, many actions listed within the CEAP Workplans in 2022 and 2023 can be implemented within existing budgets and by utilizing existing City resources. However, investment in climate action over the full term of the CEAP (to 2050) by the City, businesses and residents is anticipated to be significant; some investments are anticipated to align with, augment and sometimes replace planned future spending. It is anticipated that many CEAP investments may result in opportunities for net operating savings.

Civic Administration will develop a detailed Climate Change Investment and Implementation Plan for all the CEAP initiatives requiring additional funding. Determining the scope, timing, and pace of CEAP investments will be critical to support development of the City's 2023-2027 Strategic Plan and 2024-2027 Multi-Year Budget, as well as future strategic plans and multi-year budgets. The investment required to support all initiatives in the CEAP cannot be borne entirely by the City of London. Support from federal and provincial partners will be critical to ensuring the successful implementation of many initiatives.

Likelihood of Impact on 2023 Budget - Low

Excess Soils

Ministry (MECP) Regulation (406/19) has a new framework for the excavation, removal, and transport of "excess soils" between two or more sites. This new framework will apply to some roads projects that generate "excess soil." There is uncertainty to the extent of this impact, but the City should anticipate potential pressures on the some capital plans. This will be incorporated in future budget submissions.

Likelihood of Impact on 2023 Budget - Low

WASTEWATER & WATER

Infrastructure Funding (Wastewater)

Disaster Mitigation and Adaptation Fund

In 2018, the Government of Canada launched the Disaster Mitigation and Adaptation Fund (DMAF), committing \$2 billion over 10 years to invest in structural and natural infrastructure projects to increase the resilience of communities that are impacted by natural disasters triggered by climate change. In the Federal Budget 2021, an additional \$1.375 billion in federal funding over 12 years was announced to renew the DMAF. Further, on January 16, 2023, the Government of Canada announced DMAF received an additional \$489.1 million in November 2022, and accordingly launched a call for applications to DMAF until July 19, 2023.

London's wastewater treatment plants, which protect the Thames River from the effects of the City's wastewater and represent millions of dollars in assets, are in areas that may be flooded during extreme weather events. Flood protection systems at Greenway and Adelaide Wastewater Treatment Plants were identified as priority projects because of the location of those plants within the Thames River floodplain. Flood protection measures will improve the resilience of these facilities, enhance staff safety during extreme wet weather events, and reduce the likelihood of overflows and bypasses during those events.

On October 13, 2020, the Federal Government announced that London was approved for funding under the DMAF program to support the construction of flood protection measures at the Greenway and Adelaide Wastewater Treatment Plants. The overall project cost is estimated at \$49.5 million, with the maximum federal share of all project related expenses totalling \$19.8 million (40%). The contribution agreement approved by Council in early 2022 and work is proceeding.

On March 3, 2023, the Federal Government announced that London was approved for \$3.6 million from the DMAF program. With another \$5.5 million from the City, for a total value of \$9.1 million, this project will reconstruct the Broughdale Dyke which protects 191 properties within the floodplain including residential, institutional, and recreational areas. An environmental assessment in 2016 recommended extending and raising the dyke from a 100-year flood elevation to a 250-year flood level elevation.

Civic Administration will be exploring potential projects that may be eligible for additional DMAF funding as part of the July 19, 2023 intake process.

Likelihood of Impact on 2023 Budget – High

Corporate Asset Management Plan 2021 Update (Water; Wastewater)

The Corporate Asset Management Plan outlines the City's plans for the management of its \$22.2 billion worth of infrastructure. An Update was completed in 2021, and it indicates the City of London owns and maintains approximately \$15.9 billion worth of water and wastewater assets representing 71% of all City owned assets. The plan identified a 10-year cumulative infrastructure gap for the City's wastewater system of \$11.9 million, but there is no 10-year infrastructure gap for the City's water system. A further breakdown of the wastewater gap shows that the Wastewater Treatment is the main driver of the wastewater overall gap. This Wastewater Treatment gap is expected to be reduced by drawing down from existing reserve funds and transferring excess funding from the Sanitary Collection network budgets.

Last year, Administration hired an engineering consultant (Aecom) to conduct a detailed condition assessment and provide a more accurate estimate for the wastewater treatment plants needs over the next 20 years to be included in the 2023 Corporate Asset Management Plan. Staff will continue to monitor the wastewater infrastructure gap including undertaking study work to provide higher quality information to better quantify the gap moving forward.

Likelihood of Impact on 2023 Budget – High

Increased Material Costs (Water; Wastewater)

Availability of products, price escalations, and delivery delays will increase contractors' tendered costs. Contracts are also expected to take longer to deliver, impacting consulting fees and ancillary costs linked to the duration of contracts.

Supply chain and commodity prices are escalating. This will increase the capital cost of items and potentially lead to claims from contractors in existing contracts. Contracts are also expected to take longer to deliver, impacting consulting fees.

Using experience gained on recent projects, risk exposure is evaluated on projects during design to mitigate cost and schedule impacts.

Likelihood of Impact on 2023 Budget - Medium

Excess Soils (Water; Wastewater)

Ministry (MECP) Regulation (406/19) has a new framework for the excavation, removal, and transport of "excess soils" between two or more sites. This new framework is now in effect and it will apply to most construction projects that generate "excess soil." There is some uncertainty to what extent the costs of our capital projects will be impacted. As a result, the City should anticipate potential pressures on the Water/Wastewater capital plans.

City Staff are working with the Heavy Construction Industry to understand the potential impact of these changes on costs moving forward. In addition, City Staff are working with the Engineering Consulting community to promote the reuse of soils during capital projects.

Likelihood of Impact on 2023 Budget – Medium

Impacts from Bill 93 (Water; Wastewater)

Bill 93 and its legislative changes have significantly increased the City's costs related to providing utility locates through contracted vendor(s). A new utility locate contract entered in March 2023 escalated Water Operations' and Sewer Operations' respective operating budgets by approximately \$1.6 million each, based on 2022 volume requirements. A working group continues to explore several potential options for the longer term.

Likelihood of Impact on 2023 Budget – Medium

Watermain Breaks (Water)

Surface restoration of watermain breaks occurring on arterial roads during the winter season requires additional operational effort, unexpected costs, and timely and costly importation of asphalt for roadway reinstatement.

This is being mitigated by the annual watermain rehabilitation, replacement, and leak detection programs systematically replacing problematic watermains. These programs proactively identify compromised infrastructure which is then scheduled for replacement prior to the winter months. A proactive valve exercising program has also been developed to ensure that valves operate reliably during emergency responses, to quickly control flows and potentially lessen damage.

Likelihood of Impact on 2023 Budget - Low

Canada-Ontario Lake Erie Action Plan (Wastewater)

The Great Lakes Water Quality Agreement requires the United States and Canada to reduce phosphorus levels that contribute to algal blooms in Lake Erie by 40% based on levels measured in 2008. The Thames River Watershed has been identified as a priority watershed. The final Canada-Ontario Lake Erie Action Plan was issued by the Federal government in February 2018. The plan includes a series of specific actions to be undertaken by the City of London that were endorsed by Council in Q4-2017. The timing and funding of these actions is directly linked with the availability of federal and provincial funding. Staff will continue to monitor the availability of funding and will submit applications for this work at every opportunity.

Likelihood of Impact on 2023 Budget – Low

Arva Huron Water Pipeline Environmental Assessment (Water)

The Arva-Huron Pipeline is the most critical supply of water into the City of London, supplying approximately 85% of water used by all customers. An environmental assessment was recently completed to determine the long-term strategy for replacing this key component of the City's water system. The short-term recommendation includes an asset management strategy consisting of maintenance, monitoring, and upgrading tasks. Cost estimates were provided for these asset management tasks to 2040 when the watermain is expected to reach the end of its useful life. There is sufficient funding within the current multi-year budget to complete this work over the budget period. Ongoing funding for monitoring and maintenance will be included in future multi-year budget submissions.

The long-term recommendation, which addresses the eventual replacement of this infrastructure, includes the installation of a new single or twinned water transmission main(s) on a parallel street. This work will be incorporated in the 20-year plan and included in future multi-year budget submissions.

Likelihood of Impact on 2023 Budget – Low

Conclusion

Key items included in the 2022 Year-End Capital Budget Monitoring Report include the following:

The 2022 life-to-date capital budget:

- \$1.7 billion (61.9%) of the \$2.8 billion 2022 life-to-date capital budget is committed, leaving \$1.1 billion (38.1%) of approved capital funding uncommitted.
- A status update for active 2019 life-to-date capital budgets (2019 and prior) that have no future budget requests is provided in Appendix "B".

A total of 35 completed capital projects with a total budget value of \$32.1 million and surplus of \$1.3 million are recommended to be closed with surplus funding returned to the original source of financing (Appendix "C").

Inflationary and emerging issues were identified that may impact the capital budget in the 2023 period and beyond. Civic Administration will continue to monitor these issues and report back to Council and the community in a timely manner, noting that impacts will be incorporated in the upcoming 2024 to 2027 Multi-Year Budget.

Prepared by: Ken Clarke, CPA, CMA, MBA Manager II, Accounting and Reporting Financial Planning and Policy

Submitted by: Kyle Murray, CPA, CA, Director, Financial Planning and Business Support

Recommended by: Anna Lisa Barbon, CPA, CGA, Deputy City Manager, Finance Supports

Cc: Jason Davies – Manager III, Financial Planning and Policy
Ian Collins – Director, Financial Services
John Millson – Senior Financial Business Administrator
Jeff Millman – Senior Financial Business Administrator

Attachments:

Appendix A - 2022 Capital Budget Activity (Life-To-Date December 31, 2022)

Table 1 - 2022 Council Awards Details (via Council approved Source of Financing documents)

Source of Financing Number	Date of Committee Award	Service Program	Description	Awarded Amount	Budget Adjustments
22001	2022-01-10	Transportation Services	Property Acquisition, Southdale Road Improvements Project	602,789	0
22002	2022-01-11	Transportation Services	Kilally Infrastructure Works Detailed Design	167,904	0
22002	2022-01-11	Wastewater and Treatment	Kilally Infrastructure Works Detailed Design	396,391	0
22002	2022-01-11	Water	Kilally Infrastructure Works Detailed Design	167,904	0
22003	2022-01-11	Wastewater and Treatment	UTRCA and City of London Flood Protection, West London Dyke	73,445	0
22004	2022-01-11	Environmental Services	Technical Landfill Design Studies	771,740	0
22005	2022-01-10	Transportation Services	License Agreement, Downtown Loop and Municipal Infrastructure Improvements	22,591	22,591
22006	2022-01-11	Wastewater and Treatment	Emergency Repairs to Pumps at Wonderland Pumping Station	68,841	0
22009	2022-02-01	Wastewater and Treatment	East London Link and Municipal Infrastructure Improvements Phase 1	5,702,299	0
22009	2022-02-01	Water	East London Link and Municipal Infrastructure Improvements Phase 1	2,041,076	0
22009	2022-02-01	Transportation Services	East London Link and Municipal Infrastructure Improvements Phase 1	15,048,150	2,452,218
22010	2022-03-29	Transportation Services	T20-100 Contract Price Increase	478,272	0
22011	2022-02-01	Transportation Services	T21-109 Victoria Bridge Replacement	24,363,634	45,204
22011	2022-02-01	Parks and Recreation Services	T21-109 Victoria Bridge Replacement	579,216	0
22012	2022-01-31	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	1,224,119	0
22016	2022-02-28	Wastewater and Treatment	Subdivision Special Provisions - Sunningdale Court Phase 1	217,979	143,690
22020	2022-03-01	Wastewater and Treatment	Hyde Park Environmental Assessment Stormwater Managements Works	175,455	0
22021	2022-03-01	Transportation Services	Mobility Master Plan Consultant	914,308	0
22023	2022-03-01	Protective Services	Single Source Procurement - Xalt Real-time Fire CAD to RMS Interface	106,933	0
22024	2022-02-28	Transportation Services	Property Acquisition, Southdale Road Improvements Project	5,086	0
22026	2022-02-28	Wastewater and Treatment	Property Acquisition, Cavendish Phase III Renewal Project	210,537	0
22027	2022-03-29	Transportation Services	Detailed Design, Southdale Road West and Colonel Talbot Road Roundabout	496,971	196,971
22030	2022-03-29	Transportation Services	RFT21-83 Contract Price Increase: Fanshawe Park Road Boulevard Cycling Lanes Rehabilitation	254,400	0
22031	2022-03-29	Transportation Services	RFP 19-49 Contract Price Increase: Dundas Street Thames Valley Parkway	93,416	0
22032	2022-03-29	Transportation Services	RFT2022-001 Southdale Road West Improvements	9,988,664	6,204,253
22032	2022-03-29	Water	RFT2022-001 Southdale Road West Improvements	301,358	0
22032	2022-03-29	Wastewater and Treatment	RFT2022-001 Southdale Road West Improvements	522,353	0
22034	2022-03-29	Wastewater and Treatment	Contract Administration Services: 2022 Infrastructure Renewal Program	711,928	0
22034	2022-03-29	Water	Contract Administration Services: 2022 Infrastructure Renewal Program	474,618	0
22034	2022-03-29	Transportation Services	Contract Administration Services: 2022 Infrastructure Renewal Program	78,395	0
22035	2022-03-29	Wastewater and Treatment	RFT21-91 Metamora Stormwater Outfall Replacement	204,014	0
22036	2022-03-29	Wastewater and Treatment	RFT21-16 Contract Price Increase: English Street and Lorne Avenue Reconstruction	584,680	25,000
22036	2022-03-29	Water	RFT21-16 Contract Price Increase: English Street and Lorne Avenue Reconstruction	101,760	0
22037	2022-03-29	Parks and Recreation Services	Oakridge Resident Engagement Results	0	200,000
22038	2022-03-29	Transportation Services	RFT21-97 Adelaide Street North CPR Underpass	65,639,361	18,200,674
22038	2022-03-29	Parks and Recreation Services	RFT21-97 Adelaide Street North CPR Underpass	42,739	0
22038	2022-03-29	Wastewater and Treatment	RFT21-97 Adelaide Street North CPR Underpass	557,149	0
22038	2022-03-29	Water	RFT21-97 Adelaide Street North CPR Underpass	226,889	0
22042	2022-03-28	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	575,493	0
22043	2022-03-28	Corporate, Operational and Council Services	RFP22-049 Corporate Asset Management Plan Development	221,017	0
22045	2022-03-28	Parks and Recreation Services	Property Acquisition, Meander Creek Park	5,113	5,113
22046	2022-04-20	Transportation Services	Construction Partnership for Gideon Drive Rehabilitation	400,371	0
22050	2022-04-20	Transportation Services	Appointment of Transportation and Mobility Big Data Provider	171,909	0
22052	2022-04-20	Parks and Recreation Services	RFP2022-054 - New Play Equipment at Gibbons Park and Greenway Park	400,137	0
22055	2022-04-20	Wastewater and Treatment	RFT21-121 Greenway UV Upgrade Construction	3,431,602	0
22056	2022-04-20	Wastewater and Treatment	Single Source Appointment - Dingman Creek Surface Water Monitoring Program	191,315	0
22058	2022-04-25	Planning and Development Services	Streamline Development Approval Fund - Continuous Improvement of the Development Approvals	454,104	0
22059	2022-04-25	Planning and Development Services	Single Source Procurement - Update to the Site Plan Control By-law and Manual	155,932	0
22061	2022-05-10	Transportation Services	RFP2022-008 - Colonel Talbot Road 2-Lane Upgrades	769,501	0
22065	2022-05-10	Water	Contract Administration Services and Temporary Easement Agreement with UWO: Huron Street Watermain Remediation	175,543	0

Appendix A - 2022 Capital Budget Activity (Life-To-Date December 31, 2022)

Table 1 - 2022 Council Awards Details (via Council approved Source of Financing documents)

Source of Financing Number	Date of Committee Award	Service Program	Description	Awarded Amount	Budget Adjustments
22066	2022-05-10	Wastewater and Treatment	London Psychiatric Hospital Lands Stormwater Management Facility	568,204	0
22067	2022-05-10	Water	RFT2022-016 Springbank Reservoirs 1 and 3 Roof Membrane Replacement And Repairs	10,254,426	7,518,779
22068	2022-05-10	Wastewater and Treatment	West London Dyke Consultant Award for Infrastructure Feasibility Assessment	251,061	0
22069	2022-05-09	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	914,069	0
22077	2022-05-31	Corporate, Operational and Council Services	SS2022-166 - Base Station Replacement for Emergency Communications System	1,160,676	0
22080	2022-05-31	Water	Northcrest Drive Municipal Watermain Servicing Budget Increase	0	909,645
22081	2022-05-30	Water	Subdivision Special Provisions - Kent Phase 5	14,037	0
22082	2022-05-31	Planning and Development Services	Metamora Stormwater Outfall Replacement Contract Amendment	259,488	0
22083	2022-05-30	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	747,744	0
22090	2022-06-21	Wastewater and Treatment	Appointment of Consulting Engineers for the Infrastructure Renewal Program	1,105,586	0
22090	2022-06-21	Water	Appointment of Consulting Engineers for the Infrastructure Renewal Program	737,057	0
22090	2022-06-21	Transportation Services	Appointment of Consulting Engineers for the Infrastructure Renewal Program	169,218	0
22092	2022-06-20	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	611,938	0
22093	2022-06-20	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	623,553	0
22094	2022-06-20	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	158,953	0
22096	2022-06-20	Transportation Services	Settlement Agreement, Wharncliffe Road Widening Project	850,497	0
22097	2022-07-26	Transportation Services	RFT2022-149 - Automated Turning Movement Studies	157,728	0
22106	2022-07-26	Wastewater and Treatment	Contract Increase - Mud Creek Phase 2 Detailed Design	147,896	0
22107	2022-07-26	Wastewater and Treatment	RFP2022-120 - Sewer Lining (CIPP)	4,149,484	0
22108	2022-07-25	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	1,247,618	0
22109	2022-07-26	Wastewater and Treatment	Contract Amendment - Summerside Spillway Cable Concrete Repairs	38,682	0
22110	2022-07-26	Water	Contract Increase - RFT21-40 Wonderland Road S Watermain Installation	223,872	0
22111	2022-07-26	Transportation Services	Contract Increase - RFT21-05 Wortley Road Reconstruction	32,563	0
22111	2022-07-26	Wastewater and Treatment	Contract Increase - RFT21-05 Wortley Road Reconstruction	74,284	0
22111	2022-07-26	Water	Contract Increase - RFT21-05 Wortley Road Reconstruction	96,672	0
22112	2022-07-26	Transportation Services	Contract Increase - RFT21-89 Saskatoon St, Brydges St and Wavell St Active Transportation Improvements	172,992	0
22114	2022-07-25	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	541,733	0
22116	2022-07-26	Housing, Social and Health Services	Request for Additional Funding from Vision SoHo Alliance	2,676,000	0
22122	2022-08-23	Wastewater and Treatment	Vauxhall Wastewater Treatment Plant Rotating Drum Thickener Equipment	174,310	0
22123	2022-08-23	Wastewater and Treatment	Consultant Design Fee Extension Award - Labatt Sanitary Siphon	302,710	0
22130	2022-09-13	Wastewater and Treatment	RFP22-097 - Harris Park Erosion Control Structure Replacement	572,568	0
22139	2022-10-04	Wastewater and Treatment	Emergency Repair of Incinerator Systems at Greenway Wastewater Treatment Plant	181,625	0
22140	2022-10-04	Wastewater and Treatment	Detailed Design - Greenway and Adelaide Wastewater Treatment Plants Climate Change Resiliency	2,141,247	0
22145	2022-11-01	Wastewater and Treatment	2023 Stormwater Management Remediation Project	108,761	0
22147	2022-11-01	Transportation Services	2025 Transportation Development Charges Background Study	255,628	0
22152	2022-11-29	Wastewater and Treatment	2025 One Water Development Charges Background Study	316,008	0
22152	2022-11-29	Water	2025 One Water Development Charges Background Study	158,004	0
22153	2022-11-28	Transportation Services	Property Acquisition, Wellington Gateway Rapid Transit Project	469,136	0
22154	2022-11-29	Transportation Services	RFP-2022-170 - Rapid Transit Shelter Infrastructure	573,414	0
22155	2022-11-28	Economic Prosperity	Property Acquisition, Innovation Industrial Park Phase II	390,833	0
22156	2022-11-29	Environmental Services	Contract Increase - RFP21-38 Supply and Delivery of CNG Split and Single Stream Side Loading Waste Collection Trucks	111,936	0
22157	2022-12-06	Transportation Services	Highbury Avenue Facility Demolition and Rebuild	0	199,469,337
Total				174,311,612	235,393,475

Appendix A - 2022 Capital Budget Activity (Life-To-Date December 31, 2022)

Table 2 - 2022 Council Approved Budget Adjustments Details (via Council approved reports with no accompanying Source of Financing document)

Budget	Description	Budget Adjustment
Property Tax	2022 Assessment Growth	281,192
Property Tax	Roadmap to 3000 Affordable Housing Units	15,706,405
Property Tax	Adjustments resulting from the various Council approved reports	3,245,766
Wastewater and Treatment ¹	Adjustments resulting from the various Council approved releases in the 2022 Mid-Year Capital Monitoring Report	-14,680,659
Total		4,552,704

Notes:

1) Negative figure reflects the net impact of funds released from Low Impact Development and Storm Sewer Internal Oversizing, as approved in the 2022 Mid-Year Capital Monitoring Report.

Appendix A - 2022 Capital Budget Activity (Life-To-Date December 31, 2022)

Table 3 - Council Approved Awards and Budget Adjustments Summary

Budget	Awarded Amount	Budget Adjustments
Property Tax Budget	136,157,982	246,029,724
Wastewater and Treatment Budget ¹	23,180,414	-14,511,969
Water Budget	14,973,216	8,428,424
Subtotal Council Awards and Budget Adjustments	174,311,612	239,946,179

Notes:

1) Negative figure reflects the net impact of funds released from Low Impact Development and Storm Sewer Internal Oversizing, as approved in the 2022 Mid-Year Capital Monitoring Report.

Table 4 - Administrative Awards and Budget Adjustments Summary

Budget	Awarded Amount	Budget Adjustments
Property Tax Budget	43,022,771	13,654,821
Wastewater and Treatment Budget	24,554,902	2,949,658
Water Budget	20,166,072	1,116,686
Subtotal Administrative Awards and Budget Adjustments¹	87,743,745	17,721,165

Notes:

1) Civic Administration source of financing awards are in accordance with the Procurement of Goods and Services Policy and are reported annually through that process.

Table 5 - Combined Council Approved and Administrative Awards and Budget Adjustments Summary

Budget	Awarded Amount	Budget Adjustments
Property Tax Budget	179,180,753	259,684,545
Wastewater and Treatment Budget ¹	47,735,316	-11,562,311
Water Budget	35,139,288	9,545,110
Total Council Approved and Administrative Awards and Budget Adjustments	262,055,357	257,667,344

Notes:

1) Negative figure reflects the net impact of funds released from Low Impact Development and Storm Sewer Internal Oversizing, as approved in the 2022 Mid-Year Capital Monitoring Report.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
ES2204	COLONEL TALBOT PUMPING STATION	Growth	Environmental Services	11,361,956	11,315,312	46,644	Complete	Work completed as planned. Colonel Talbot pumping station is operational; project closure subject to final close-out once all invoices paid.
ES2436	WEEPING TILE DISCONNECTION	Service Improvement	Environmental Services	1,151,936	19,015	1,132,921	Q4 2023	Funding is in place to cover cost for 100% funded residential weeping tile disconnection program to mitigate basement flooding. Covid restrictions prevented the implementation of this program which requires entry into residential homes to undertake work. Regarding the future of this program, a consultant has been hired to investigate and identify a priority and implementation strategy through work within the Pollution Prevention and Control Plan (PPCP) Master Plan update study. A better understanding of costs and projected next steps will be available in Q4 2023. If a suitable implementation program is not identified, a portion of available funds may be recommended to be redirected to other means of basement flooding/sewer overflow mitigation through the multi-year budget.
ES2476	ELLIOT-LAIDLAW REMEDIATION	Life Cycle Renewal	Environmental Services	200,000	-	200,000	Q2 2024	Project needs to be assessed with Dingman Creek Stage 2 Lands EA that is currently underway and scheduled for completion in Q2 2024.
ES2494	SS15A LAMBETH GROWTH AREA	Growth	Environmental Services	5,000,000	1,816,976	3,183,024	Q2 2024	Phase 1 of this trunk sanitary sewer was constructed. Phase 2 is dependent on the developer's timing, however in the last 6 months they have expressed interest in getting this built in the near future. The variance in this project account is intended to fund Phase 2.
ES2681	MUD CREEK EAST BR STORMWATER	Growth	Environmental Services	9,259,800	9,289,501	(29,701)	Q4 2023	Phase 1b construction complete in 2022 with a subsequent warranty period. Phase 1 project split into two sub-phases for construction. Phase 1A construction completed in 2021 with end of warranty in 2022. Phase 1B under construction with end of construction in 2022 and end of warranty in 2023. Project variance will not be negative once some of the purchase orders are closed.
ES2685	GREENWAY PCP TREATMENT	Growth	Environmental Services	44,955,855	44,799,501	156,354	Q4 2023	Greenway expansion contract complete. Final invoices to be paid related to transition to implementation of next phase of Greenway upgrade.
ES3020-HP6	SWM FACILITY - HYDE PARK NO 6	Growth	Environmental Services	2,416,700	1,266,519	1,150,181	Q4 2024	ES3030-HP6 and ES3020-HP5 will be used for the Hyde Park EA Addendum design/construction works. The design assignment was issued in two RFPs, Assignment 'A' and Assignment 'B'. Both projects are expected to be constructed in 2023 with end of warranty in Q4 2024.
ES3020-PD2	SWM FACILITY- PINCOMBE DRAIN 2	Growth	Environmental Services	2,456,700	-	2,456,700	Q4 2023	Budget to be retained for anticipated construction claims by the Developer. Timing for claim submission is dependent on the owner's timing. The actual final costs are unknown at this time. Partial or all of the funds will be used.
ES3020-RVBTC	SWM FACILITY - RIVER BEND	Growth	Environmental Services	13,906,700	11,899,922	2,006,778	Q4 2024	The temporary Stormwater Management Facility was decommissioned and is now substantially complete and in warranty period. Funding to remain to support monitoring and erosion sediment controls until subdivision is built out.
ES3021	LAND (EXPROPRIATION)	Growth	Environmental Services	900,000	577,868	322,132	Q4 2023	2014-2019 DC Land Acquisition Account. Uncommitted funds to be used for upcoming Stormwater Management DC Land needs in the Hyde Park Area.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
ES3045	HORTON SANITARY SEWER UPGRADES	Life Cycle Renewal	Environmental Services	480,000	221,332	258,668	Q2 2024	Further evaluation is required to determine if works can be included in the Horton/Wharnccliffe Road Intersection Improvements project.
ES3068	SPRINGBANK DAM REPLACE GATES	Service Improvement	Environmental Services	10,645,358	7,527,414	3,117,944	2026	Design of decommissioning of Springbank Dam is underway. Projected completion date updated to reflect expected construction timing due to permitting and environmental mitigation. Deferring construction to 2024.
ES3074	TRUNK SEWER UPGRADES	Life Cycle Renewal	Environmental Services	1,800,000	1,462,659	337,341	Q2 2024	New initiatives associated with engineering and specialized maintenance is underway to address deficiencies in select trunk sewers.
ES3083	INFILL & INTENSIFICATION	Growth	Environmental Services	1,450,122	1,391,012	59,110	Q3 2024	Available funds in this account need to be retained to contribute to sanitary sewer upgrades which support new infill development.
ES3087	HURON INDUSTRIAL PARK SERVICE	Service Improvement	Environmental Services	1,122,673	1,033,524	89,149	Q3 2023	Awaiting completion of SWMF design. Funds to be retained to undertake detailed design before tendering for internal servicing of blocks.
ES3097	VAUXHALL-POTTERSBURG	Service Improvement	Environmental Services	6,000,000	5,892,131	107,869	Q4 2024	Work completed as planned. Project needs to remain open as further related projects need to be completed which will use up this remaining budget (there are multiple capital projects related to the various elements of the Potts-Vaux interconnection strategy).
ES3099	POTTERSBURG-VAUXHALL WWTP	Life Cycle Renewal	Environmental Services	3,976,996	1,182,742	2,794,254	2025	Multiple contracts under this project. Design work ongoing for next phase. Construction is expected to commence 2023. Large variance due to construction not being initiated.
ES3203	HYDE PARK-STANTON DRAIN	Growth	Environmental Services	287,500	-	287,500	Q4 2023	This project was initiated in Q3 2021 to meet the ultimate drainage configuration of the Hyde Park Addendum EA completed in 2020 and following execution of land negotiations which are ongoing and should resolve in 2023.
ES3209	STORMWATER UNIDENTIFIED	Growth	Environmental Services	200,000	98,681	101,319	2026	2014 DC study includes annual program to cover costs of unanticipated EA's. Project to remain open.
ES5133	POTTERSBURG/VAUXHALL TRANSFER	Growth	Environmental Services	5,000,000	488,757	4,511,243	2025	Project was placed on hold pending tendering of the Vauxhall Upgrade project. Expected to re-start Q2 2023.
ES5145	SANITARY SEWER INTERNAL	Growth	Environmental Services	446,625	172,108	274,517	Beyond	Account funds are used to pay developer claims related to sanitary sewer oversizing. There's no end date to the project account. Claims can be made any time by the developer. Account needs to remain open since there are 3 files with open claims that are developer led works.
ES5146	INFILL & INTENSIFICATION	Growth	Environmental Services	614,805	613,773	1,032	Q4 2023	Downtown Sewer Separation, York St. Ph. 2 - Talbot to Clarence, project completed as planned. Retain funds in the account as there is an open commitment shared with other capital projects still remaining.
ES5252	KL1B KILALLY GROWTH AREA	Growth	Environmental Services	494,600	443,813	50,787	Complete	Waiting for developer to make a final claim. There is a small remaining claim left to complete the seasonal surface works for this trunk which should be no more than \$50,000.
ES5253	RB1B RIVERBEND GROWTH AREA	Growth	Environmental Services	1,267,966	1,120,578	147,388	2025	This project is needed to pay for future extension of RB1B Trunk sewer to the south side as part of a 2024 roundabout project.
ES5264	WONDERLAND PUMPING STATION	Growth	Environmental Services	5,000,000	5,000,003	(3)	Q2 2024	Construction of Dingman Creek PS underway. Completion expected Q2 2023, warranty to Q2 2024.
ES5272	GREENWAY WWTP ORGANIC RANKINE	Service Improvement	Environmental Services	11,000,000	11,023,736	(23,736)	Q3 2023	ORC is operational. Some final clean-up and warranty ongoing. Negative variance will be eliminated once all purchase orders get closed.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
ES5402	BIOSOLIDS MASTER PLAN	Growth	Environmental Services	400,000	401,411	(1,411)	Q4 2023	New information has forced staff to reconsider some early conclusions in this study. Complete by end 2023.
ES5425	INTERIM WORKS AS IDENTIFIED IN	Growth	Environmental Services	1,200,000	641,590	558,410	Q4 2024	The temporary Stormwater Management Facility was decommissioned and is now substantially complete and in warranty period.
ES5427	PRE-ASSUMPTION MONITORING	Growth	Environmental Services	1,000,000	678,112	321,888	2025	Future projects needs are anticipated to be required by updated Ministry monitoring requirements anticipated to be released in 2023.
ES5428	INFILL & INTENSIFICATION NODES	Growth	Environmental Services	2,756,580	2,550,725	205,855	Q4 2023	Development Charges Project. Funding used on storm sewers for York Street Phase 2.
ES5429	STORM SEWER INTERNAL	Growth	Environmental Services	5,920,674	4,773,771	1,146,903	2026	Annual DC program for Developer Claims on Oversized Storm Sewer construction.
ES5520	COMMUNITY GROWTH TRUNK STORM	Growth	Environmental Services	3,030,480	267,894	2,762,586	2026	Annual DC program for Developer Claims on Trunk Storm Sewer construction.
ES5910	UWRF TRANSITION TO CSRF-SEWER	Growth	Environmental Services	1,919,000	203,273	1,715,727	Q4 2023	Account used to address Wastewater Urban Works Reserve Fund (UWRF) claims that have been transferred to City Services Reserve Fund with the retirement of the UWRF. Timing of these projects are at the discretion of the developers, however it is anticipated that the remaining project will be completed by Q4 2023.
ES6066	DINGMAN PUMPING STATION HEADER	Life Cycle Renewal	Environmental Services	500,000	431,558	68,442	Q2 2024	This project will be to study, design and modify the header pipe used to convey sewage to and from the Dingman Pumping Station to the Dingman Storage Facility and force main. Dingman PS construction in progress. Completion expected Q2 2023, warranty to Q2 2024.
ES6074	POTTERSBURG WWTP CSO AND INLET	Life Cycle Renewal	Environmental Services	1,821,504	1,716,308	105,196	Q4 2023	Pumping Station design project postponed slightly. This project remains available for support as required.
ES6610	UWRF TRANSITION TO CSRF-SWM	Growth	Environmental Services	7,514,300	5,172,119	2,342,181	Q4 2023	Account used to address Stormwater Urban Works Reserve Fund (UWRF) claims and deficiencies at assumed stormwater management ponds (UWRF facilities). Timing of some of these projects are at the discretion of the developers, however it is anticipated that remaining projects will be completed by Q4 2023.
ESSWM-DCNLP9	SWM FACILITY DINGMAN CREEK	Growth	Environmental Services	6,476,927	5,036,820	1,440,107	Q4 2023	This project and the associated warranty period is complete. Remaining variance was due to a competitive bid process. Variance to remain in the project until upstream developments are complete. \$1.2M is required for land payment for the stormwater management pond lands. The land acquisition is not directly associated to future phases. Remaining funds may be used for necessary rehabilitation works associated to the upstream development.
ESSWM-FH1	SWM FACILITY-FOX HOLLOW	Growth	Environmental Services	3,700,000	3,444,107	255,893	Q4 2023	Funds cannot be released as additional remediation work along with additional Consultant inspections required.
ESSWM-HP5	SWM FACILITY - HYDE PARK NO 5	Growth	Environmental Services	6,517,700	851,700	5,666,000	Q4 2024	ES3030-HP6 and ES3020-HP5 will be used for the Hyde Park EA Addendum design/construction works. The design assignment was issued in two RFPs, Assignment 'A' and Assignment 'B'. Both projects are expected to be constructed in 2023 with end of warranty in Q4 2024.
ESSWM-LPH	SWM FACILITY-LONDON	Growth	Environmental Services	3,954,100	568,204	3,385,896	Q4 2024	Project to undertake the design and construction of the proposed stormwater servicing works. Design and contract administration contracts were awarded.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
ESSWM-MM2	SWM FACILITY-MURRAY MARR No. 2	Growth	Environmental Services	4,400,000	-	4,400,000	Q4 2023	Facility need to be assessed during Dingman Creek Stage 2 EA. The Stage 2 EA is anticipated to be completed in Q2 2023.
ESSWM-PD3	SWM FACILITY-PINCOMBE DRAIN	Growth	Environmental Services	3,502,200	2,990,989	511,211	Q4 2023	Consultant to prepare close out documents prior to project closure.
ESSWM-PDR	SWM FACILITY-PINCOMBE DRAIN	Growth	Environmental Services	4,300,000	90,019	4,209,981	2025	Schedule delay, just in time process and development application to dictate the timing of the project. Growth Management Implementation Strategy scheduled timing with 2 year warranty. Project was delayed by the Dingman Stage 1 EA completed in September 2020.
ESSWM-PKR	SWM FACILITY - PARKER	Growth	Environmental Services	6,055,000	4,212,486	1,842,514	Complete	Land claim for stormwater block still outstanding.
ESSWM-SC2	SWM FACILITY-STONEY CREEK NO 2	Growth	Environmental Services	1,599,000	957,889	641,111	Q4 2023	Additional inspection services, close out documents and warranty work to be completed. The land acquisition budget amount is to remain. Payment to the developer for the stormwater block will not be processed/paid until 25% of the building permits in the subdivision have been issued.
EW3527	ASSET MAINTENANCE MANAGEMENT	Service Improvement	Environmental Services	1,700,000	1,389,995	310,005	Q4 2023	Go live occurred with partial Computerized Maintenance Management System (CMMS) use. Recent update to newer version discovered a few requirements for enhancements. Working with CMMS and IT to address.
EW3541	EMPS - SCADA UPGRADE	Life Cycle Renewal	Environmental Services	900,000	161,884	738,116	Q4 2023	SCADA equipment replacement and software upgrades have been delayed by Covid-19. Work scheduled with Ontario Clean Water Agency in conjunction with partnering municipalities' needs and Regional Water Supply.
EW3547	TRUNK WATERMAIN CATHODIC	Life Cycle Renewal	Environmental Services	295,000	334,621	(39,621)	Complete	Project will be closed once remaining commitments / PO's run their course and close.
EW3552	EMPS ANNUAL CAPL REPLACEMENT	Life Cycle Renewal	Environmental Services	850,000	1,003,968	(153,968)	Complete	Capital program required for the ongoing, annual Capital maintenance Cost overruns due to Covid pricing increases. Deficit will be covered by the variance in EW355221. Waiting on PO Closure.
EW3592	INFILL & INTENSIFICATION NODES	Growth	Environmental Services	2,198,080	600,548	1,597,532	Beyond	Growth funded annual program to support development along major development nodes and corridors. The timing of expenditures is based on the development approval process and the construction plans of individual developers.
EW3614	SE PUMPING STATION-RESERVOIR	Growth	Environmental Services	55,728,118	55,506,073	222,045	Q2 2024	Project account for upgrades at Southeast Reservoir. Currently only being used the Southeast Reservoir inlet valve replacement project.
EW3619	WHITE OAK PUMPING STATION	Service Improvement	Environmental Services	700,000	93,157	606,843	Q4 2023	Consultant hired for design of new bulk water filling station. Site Plan and tender being prepared.
EW3628	EXPANSION OF SOUTHEAST	Growth	Environmental Services	2,700,000	2,339,088	360,912	Q4 2024	Construction work to date is complete. May be some additional work remaining depending on outcome of the South and West Servicing Study.
EW3652-2	WICKERSON HIGH LEVEL WATERMAIN	Growth	Environmental Services	1,361,030	374,962	986,068	2026	The schedule for this Transportation led project has been delayed, with new timing to be confirmed through the Master Mobility Plan and Water Servicing Study.
EW3709	GREEN VALLEY RD WATERMAIN -	Growth	Environmental Services	151,000	109,696	41,304	Q2 2024	Work completed as planned. Keep account open until PO closed.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
EW3818	WATERMAIN INTERNAL OVERSIZING	Growth	Environmental Services	785,562	616,956	168,606	Beyond	Water main oversizing is a growth funded annual program to support the oversizing of water mains within new subdivisions. The work is designed and constructed by the developer and claimed back from the City through the provisions outlined in a subdivision agreement. The timing of expenditures is based on the development approval process and the construction plans of individual developers.
GG1034	DEVELOPMENT CHARGES CONSULTING	Growth	Financial Management	850,000	679,463	170,537	Q4 2024	Funding for DC process consultant for area rating and other "clean-up" matters.
GG1318	CORE AREA INFORMED RESPONSE	Service Improvement	Housing, Social & Health Serv	124,000	74,139	49,861	Q3 2023	Delay in vehicle procurement due to Covid-19, with delivery expected in 2023
GG1730HB	RETENTION OF HERITAGE BLDGS	Service Improvement	Economic Prosperity	500,000	484,855	15,145	Q4 2024	Special project set up for the retention of the Old Victoria Hospital Lands located at 370 South St funds are to be used for maintaining building and site until it is sold. Project will be closed, subject to confirmation of no final payments to be processed.
GG1730PHB	DECOMMISSIONING OF SOUTH ST	Service Improvement	Corporate, Oper & Council Serv	2,380,000	2,322,546	57,454	Beyond	Special project set up for the retention of the Old Victoria Hospital Lands located at 370 South St funds are to be used for maintaining building and site until it is sold. Project will be closed, subject to confirmation of no final payments to be processed.
GG1781	REPLACEMENT OF 6 ROOFTOP HVAC	Life Cycle Renewal	Economic Prosperity	279,600	-	279,600	Q4 2023	Due to Covid-19 cashflow restrictions, this project was put on hold. One remaining makeup air unit needs to be replaced and will be assessed after the building condition assessment is complete.
ID1110	TRAFALGAR INDUSTRIAL PARK	Service Improvement	Economic Prosperity	4,062,233	3,847,656	214,577	Q4 2023	Park is fully assumed for operational costs. Some lots remain to be sold so the possibility of future capital expenses remains until all lots are sold.
ID1150FCS	FOREST CITY SOUTH INDUSTRIAL	Service Improvement	Economic Prosperity	250,000	230,584	19,416	Q4 2023	External works capital project on Wilton Grove Road is ongoing in 2023. Awaiting contractor to complete deficiencies.
ID1167	FOREST CITY IND PARK	Service Improvement	Economic Prosperity	4,202,798	3,468,517	734,281	Q2 2024	Park is fully assumed for operational costs. Some lots remain to be sold so the possibility of future capital expenses remains until all lots are sold.
ID1170	HURON INDUSTRIAL PARK	Service Improvement	Economic Prosperity	6,012,553	5,783,532	229,021	Q4 2023	Ongoing ILDS project. Projects come about based on need and development of parcels.
ID1265	SKYWAY IND PARK-PHASE II	Service Improvement	Economic Prosperity	1,959,902	1,990,559	(30,657)	2025	Ongoing ILDS project. Projects come about based on need and development of parcels. General works were completed this year, however, warranty and holdbacks push the dates out 2 years after substantial completion. Variance to be funded from ID1150 "ILDS Internal Servicing".
ID2058	INNOVATION PARK-SWR OVERSIZING	Growth	Environmental Services	8,265,000	8,265,001	(1)	Q4 2023	Ongoing ILDS project. Projects come about based on need and development of parcels.
ID2058-3A	INNOVATION PARK - SEWER	Growth	Environmental Services	315,000	315,001	(1)	Q4 2023	Ongoing ILDS project. Projects come about based on need and development of parcels.
ID2095HURC1	HURON INDUSTRIAL PARK AREA C1	Growth	Environmental Services	20,000	6,941	13,059	Q4 2023	Construction administration for Huron Industrial Lands stormwater management facility ongoing.
ID2095HURC2	HURON INDUSTRIAL PARK AREA C2	Growth	Environmental Services	20,000	6,942	13,058	Q4 2023	Construction administration for Huron Industrial Lands stormwater management facility ongoing.
ID2095HURC3	HURON INDUSTRIAL PARK AREA C3	Growth	Environmental Services	15,000	3,002	11,998	Q4 2023	Construction administration for Huron Industrial Lands stormwater management facility ongoing.
ID2095HURC4	HURON INDUSTRIAL PARK AREA C4	Growth	Environmental Services	45,000	24,948	20,052	Q4 2023	Construction administration for Huron Industrial Lands stormwater management facility ongoing.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
ID2095OXF	OXFORD BUSINESS PARK	Growth	Environmental Services	325,872	193,289	132,583	Q4 2024	Awaiting potential claim related to onsite treatment device as part of development.
MU1200	FLEET RADIO REPLACEMENT	Life Cycle Renewal	Transportation Services	625,000	-	625,000	Q4 2023	The project was previously on hold pending review of legislation regarding the current exemption for transit authorities to use handheld communication devices. To date this legislation has not changed, however, the current radios have exceeded their useful life and are in need or replacement. COVID and other competing priorities have impacted the ability to complete the project.
MU1210	FARE PROCESSING EQUIPMENT	Life Cycle Renewal	Transportation Services	1,495,000	-	1,495,000	Q4 2023	The need to replace current fare boxes, that are at the end of their useful life, along with the ability to further integrate fare processing capabilities remains significant. LTC had deferred the commencement of the project in order to fully implement the smart card program. Hardware impacts from the vendor, along with the onset of COVID and its completing priorities has further added to the delays.
PD1015	SOUTH STREET CAMPUS REDEV	Service Improvement	Planning&Development Services	155,000	144,229	10,771	2027	Funds maintained for future Old Victoria Hospital lands development
PD1076	TVP - NORTH BRANCH (OMCC)	Service Improvement	Parks,Rec&Neighbourhood Serv	3,303,752	3,303,755	(3)	Complete	TVP North Branch project funded by Ontario Municipal Commuter Cycling program. City is retaining a maintenance holdback on the contract/work; once released the project will be closed.
PD1102	REVIEW OF ENVIRONMENTAL	Service Improvement	Planning&Development Services	50,000	-	50,000	Q4 2023	To be used for Environmental Management Guidelines Update.
PD1143	ENHANCE Highbury Avenue	Service Improvement	Parks,Rec&Neighbourhood Serv	37,500	-	37,500	Q4 2024	Budget will be used for empty areas near Summerside subdivision, will be coordinated with Parks Planning.
PD1145	PLACEMAKING DESIGN GUIDELINES	Service Improvement	Planning&Development Services	100,000	76,612	23,388	2027	Maintain budget for future use towards sustainability guidelines
PD1213	ARCHAEOLOGICAL MASTER PLAN	Life Cycle Renewal	Planning&Development Services	75,000	70,941	4,059	Q1 2023	Project to remain open until all purchase orders associated with this project are closed.
PD1215	BACK TO THE RIVER	Service Improvement	Parks,Rec&Neighbourhood Serv	950,000	844,668	105,332	Q4 2023	Surplus fees from Back to the River Environmental Assessment. Funds will be used to support Harris Park Master Plan/shoreline improvements. RFP issued June 2022 for shoreline work.
PD1217	DUNDAS PLACE FIELD HOUSE	Service Improvement	Parks,Rec&Neighbourhood Serv	385,670	400,935	(15,265)	Q2 2023	Additional capital expenses for security and fixtures due to extended operating hours during COVID-19 Pandemic. These expenditures were not foreseen prior to the pandemic and not in the original tender. To remain open to support extended washroom hours.
PD1382-15	NEW NEIGHBOURHOOD PARKS	Growth	Parks,Rec&Neighbourhood Serv	260,000	227,077	32,923	Q4 2023	Victoria on River (waiting for subdivision capital claim). Work is complete.
PD138218	NEW NEIGHBOURHOOD PARKS	Growth	Parks,Rec&Neighbourhood Serv	150,000	127,481	22,519	Q4 2023	Remaining funds set aside to work with community group at Black Acres Park (2023)
PD2043-11	2011 NEW MAJOR OPEN SPACE	Growth	Parks,Rec&Neighbourhood Serv	482,047	437,375	44,672	Q4 2023	Hyde Park Open Space funding for pathway at CP Crossing off Sarnia Road. Waiting for developer. Should receive approval to complete city work in 2023.
PD2043-15	NEW MAJOR OPEN SPACE NETWORK	Growth	Parks,Rec&Neighbourhood Serv	700,000	641,049	58,951	Q4 2024	Remaining funds set aside for the Stoney Creek pathway system (connection at Windermere) - partial funding source for recently announced federal infrastructure grant (\$2M - Active Transportation Funding program).
PD204316	NEW MAJOR OPEN SPACE NETWORK	Growth	Parks,Rec&Neighbourhood Serv	1,730,000	804,287	925,713	2025	Richmond Street pedestrian. crossing construction fees. Requires infrastructure funding.

Appendix B - Summary of 2019 Life-To-Date Capital Budgets Having No Future Budget Requests

Project	Project Description	Classification	Service Program	2019 LTD Budget	Committed	Uncommitted	Expected Completion Date	Explanation
PD204317	NEW MAJOR OPEN SPACE NETWORK	Growth	Parks,Rec&Neighbourhood Serv	915,000	502,031	412,969	Q4 2024	TVP Main Branch EA (\$300k) - starting project in 2023 (structural assessment currently underway for Boler road bridge). Remaining funds are for Warbler Woods - work completed, waiting for claim.
PD2082	MEADOWLILY AREA PLANNING STUDY	Growth	Planning&Development Services	520,000	520,001	(1)	Q4 2023	EA study is still underway.
PD2124-12	2012 NEW THAMES VALLEY PARKWAY	Growth	Parks,Rec&Neighbourhood Serv	50,000	-	50,000	Q4 2023	Capital Claim for Victoria on River - TVP complete, but claim not submitted yet.
PD2124-13	2013 NEW THAMES VALLEY PARKWAY	Growth	Parks,Rec&Neighbourhood Serv	500,000	93,472	406,528	Q4 2024	\$400k for Hamilton Road underpass on south branch (waiting for land acquisition/developer east of Hamilton) - structural assessment of Hamilton Road Bridge underway. Remaining funds are for TVP capital claim on North Branch (Edge Valley).
PD2124-15	NEW THAMES VALLEY PATHWAY	Growth	Parks,Rec&Neighbourhood Serv	1,175,000	273,564	901,436	2026	\$100k for interim TVP between Highbury and Clarke (land acquisitions), \$210k for TVP Main Branch implementation following EA , \$150k for Hamilton Road Underpass (land acquisitions), \$150k for Riverbend, \$290k for Old Victoria Hospital Lands TVP Construction - design progressing.
PD2125	NEW THAMES VALLEY PATHWAY	Growth	Parks,Rec&Neighbourhood Serv	1,500,000	1,500,209	(209)	Q3 2023	TVP North Branch project funded by Ontario Municipal Commuter Cycling program. Work is complete with minor warranty issues to be resolved.
PD2152	PLANNING COMPREHENSIVE ZONING	Growth	Planning&Development Services	1,000,000	918,627	81,373	Q4 2024	Project, also partially funded by Streamlining Development Funding, on track for completion in 2024.
PD2162	NEW URBAN CIVIC SPACES	Growth	Planning&Development Services	2,106,436	146,550	1,959,886	2026	Funding to support civic space at Old Victoria Hospital Lands. Design complete. Waiting for adjacent private development to progress. Tender/construction anticipated in 2024/25.
PD2168	TVP - NORTH BRANCH	Service Improvement	Parks,Rec&Neighbourhood Serv	1,475,681	1,475,682	(1)	Complete	TVP North Branch project funded by Ontario Municipal Commuter Cycling program. Awaiting final invoices before closing project.
PD2181-15	NEW SPORTSPARK	Growth	Parks,Rec&Neighbourhood Serv	150,000	156,637	(6,637)	Q3 2023	Facilities awarded contract for fieldhouse upgrade in 2022. Funds available in PD218117 to offset deficit.
PD218116	NEW SPORTSPARK	Growth	Parks,Rec&Neighbourhood Serv	600,000	596,683	3,317	Q3 2023	Remaining funds associated with active project for design of Foxfield Park (\$4.2M infrastructure grant).
PD218117	NEW SPORTSPARK	Growth	Parks,Rec&Neighbourhood Serv	726,733	604,882	121,851	Q4 2024	\$121K remaining for work to be completed associated with S/W Sport Fields.
PD218118	NEW SPORTSPARK	Growth	Parks,Rec&Neighbourhood Serv	3,411,183	3,168,933	242,250	Q3 2024	Remaining funds for Citywide Sports field upgrades to accommodate sports growth. Waiting for developer east of park.
PD2230-15	NEW FIELD HOUSES	Growth	Parks,Rec&Neighbourhood Serv	58,438	58,438	0	Q3 2023	Project to remain open until child account PD2230-15A Riverbend Fieldhouse upgrades are completed and then it can be closed.
PD223016	NEW FIELD HOUSES	Growth	Parks,Rec&Neighbourhood Serv	600,000	600,000	-	Complete	Fieldhouse at Kilally Sport Field project - work completed. Project closure subject to processing of final invoices.
PD225317	NEW ENVIRONMENTALLY	Growth	Planning&Development Services	80,000	31,546	48,454	Q4 2024	Future capital claim associated with Warbler Woods ESA and City led trail development in Warbler Woods ESA following land acquisition.

Appendix C – Completed Capital Projects (as of December 31, 2022)

Table 1 - Tax Supported Budget Completed Capital Projects

Project	Classification	Approved Budget	Actual	Surplus / (Deficit)	Comments (For Variance Greater Than \$50,000)	Tax Supported Capital Levy	Tax Supported Debt	Tax Supported Reserve Fund	Non-Tax Supported Reserve Fund	Non-Tax Supported Debt	Non-Tax Supported Other
FS112320 Replace Firefighter Equipment	Lifecycle Renewal	124,850	124,850	0							
GG154518 Municipal Building LCR	Lifecycle Renewal	470,493	470,493	0							
GG154519 Municipal Building LCR	Lifecycle Renewal	297,572	297,572	0							
GG154521 Municipal Building LCR	Lifecycle Renewal	10,201	10,201	0							
GG154821 Normal School Maintenance	Lifecycle Renewal	38,358	38,358	0							
IT3010F Database Architecture Consulting	Lifecycle Renewal	21,371	21,371	0							
ME202002 2020 V&E Replacement - Non-TCA	Lifecycle Renewal	48,833	48,833	0							
ME202102 2021 V&E Replacement - Non-TCA	Lifecycle Renewal	83,278	83,278	0							
MU104422 Bus Purchase Replacement	Lifecycle Renewal	10,419,000	10,419,000	0							
MU113621 Existing Facility Upgrade	Lifecycle Renewal	500,000	500,000	0							
PD2154 Heritage Conservation	Lifecycle Renewal	642,208	642,208	0							
PD261819 Public Housing Major Upgrades	Lifecycle Renewal	2,243,518	2,239,074	4,444							4,444
PK128220K 2021 CSA Equipment	Lifecycle Renewal	15,870	15,870	0							
PK128220L Cavendish Park	Lifecycle Renewal	99,977	99,977	0							
RC220117 Recreation Facilities	Lifecycle Renewal	2,861,590	2,861,590	0							
TS620020 Operation Facilities	Lifecycle Renewal	115,894	115,894	0							
UF276822 Woodland Features	Lifecycle Renewal	50,000	50,019	-19				-19			
PD138216 New Neighbourhood Parks	Growth	226,000	219,999	6,001		1,388			4,613		
FS1012 Comprehensive Risk Assessment and Fire Master Plan	Service Improvement	153,021	147,092	5,929		5,929					
PK273520 2020 Miscellaneous Parkland Acquisition	Service Improvement	1,648,844	1,556,755	92,089	Land acquisition completed with estimated fees under budget.				92,089		
PK273522 2022 Miscellaneous Parkland Acquisition	Service Improvement	5,113	0	5,113					5,113		
PS2001 Core Area Safety Audit	Service Improvement	150,000	77,562	72,438	Variance due to favourable tendering.			72,438			
PS2050 By-Law Vehicles - CAAP	Service Improvement	50,000	26,504	23,496				23,496			
TS5124 Street Light Local Improvement	Service Improvement	160,000	0	160,000	Council approved the elimination of the Street Light Local Improvement project as part of the 2023 Annual Budget Update (P-10, Part A). The \$160,000 represents the accumulated 2020-2022 life-to-date expected cash payments that will not be realized.						160,000
TS621716 Facility Energy Management	Service Improvement	383,805	383,805	0							
TS621719 Facility Energy Management	Service Improvement	12,151	12,151	0							
Total		20,831,947	20,462,456	369,491		7,317	0	95,915	101,815	0	164,444

Appendix C – Completed Capital Projects (as of December 31, 2022)

Table 2 - Wastewater and Treatment Budget Completed Capital Projects

Project	Classification	Approved Budget	Actual	Surplus / (Deficit)	Comments (For Variance Greater Than \$50,000)	Rate Supported Capital Levy	Rate Supported Debt	Rate Supported Reserve Fund	Non-Rate Supported Reserve Fund	Non-Rate Supported Debt	Non-Rate Supported Other
ES182521 Sewer Video Inspection	Lifecycle Renewal	263,801	263,801	0							
ES209222 Basement Flooding Grant Program	Lifecycle Renewal	524,288	524,288	0							
ES252320 Sewer Construction & Repairs	Lifecycle Renewal	2,454,188	2,454,184	4				4			
ES252321 Sewer Construction & Repairs	Lifecycle Renewal	1,986,612	1,986,611	1				1			
ES253219 Stormwater Management Facility	Lifecycle Renewal	830,671	830,672	-1				-1			
ESSWM-OV1 SWM Facility - Old Victoria No 1	Growth	3,085,061	2,708,406	376,655	Variance due to favourable tendering.			1,307	375,348		
ES5425 Interim Works as Identified in Environmental Assessment	Growth	1,200,000	641,590	558,410	Variance due to favourable tendering.				558,410		
Total		10,344,621	9,409,552	935,069		0	0	1,311	933,758	0	0

Appendix C – Completed Capital Projects (as of December 31, 2022)

Table 3 - Water Budget Completed Capital Projects

Project	Classification	Approved Budget	Actual	Surplus / (Deficit)	Comments (For Variance Greater Than \$50,000)	Rate Supported Capital Levy	Rate Supported Debt	Rate Supported Reserve Fund	Non-Rate Supported Reserve Fund	Non-Rate Supported Debt	Non-Rate Supported Other
EW161221 Non-Residential Meters and Devices	Lifecycle Renewal	610,070	610,070	0							
EW377218 Water Efficiency Program	Growth	330,570	330,443	127				117	10		
Total		940,640	940,513	127		0	0	117	10	0	0

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Anna Lisa Barbon, Deputy City Manager, Finance Supports

Subject: Court Security and Prisoner Transportation Program Transfer Payment Agreement

Date: April 11, 2023

Recommendation

That on the recommendation of the Deputy City Manager, Finance Supports, the attached proposed by-law (Appendix “A”) **BE INTRODUCED** at the Municipal Council meeting on April 25th, 2023 to:

- (a) **APPROVE** the Ontario Transfer Payment Agreement between His Majesty the King in right of Ontario as represented by the Solicitor General and The Corporation of the City of London for the provision of funding for the Court Security and Prisoner Transportation Program (“Agreement”) attached as Schedule “1”;
- (b) **AUTHORIZE** the Mayor and Clerk to execute the Agreement;
- (c) **AUTHORIZE** the Deputy City Manager, Finance Supports to approve any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (“CSPT”);
- (d) **AUTHORIZE** the Mayor and Clerk to execute any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (“CSPT”) approved by the Deputy City Manager, Finance Supports; and
- (e) **AUTHORIZE** the Deputy City Manager, Finance Supports (or designate) to execute any reports required by the province under the Agreement;

Executive Summary

The uploading of court security and prisoner transportation costs began in 2012, with total funding of approximately \$25.6 million provided by the Province of Ontario to the City of London since then. The 2023 agreement sets out the allocation of funding of \$2,633,318. All CSPT funding is transferred to the London Police Service for the delivery of the service.

This report introduces a by-law to authorize the Mayor and the City Clerk to execute the Transfer Payment Agreement and any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General for the Province of Ontario and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (“CSPT”).

Linkage to the Corporate Strategic Plan

Accessing Court Security and Prisoner Transportation funding contributes to the Corporation’s Strategic Plan under the “Leading in Public Service” strategic area of focus. Specifically, accessing non-tax supported sources of funding to support program delivery contributes to the strategy “Continue to ensure the strength and sustainability of London’s finances.”

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

- Court Security Prisoner Transportation Program Transfer Payment Agreement (Corporate Services Committee – March 28, 2022)

2.0 Discussion and Considerations

2.1 Background

On October 3, 2008, the Government of Ontario, the Association of Municipalities of Ontario (AMO), and the City of Toronto announced the results of the Provincial-Municipal Fiscal and Service Delivery Review in a ceremony at Queens Park along with the release of a corresponding report entitled “Facing the Future Together.” One of the results of this review that impacts municipalities was the gradual upload of court security costs and prisoner transportation costs. The uploading of these costs began in 2012 and was phased in over the years up to a maximum of \$125 million province-wide. Since 2012, total funding of approximately \$25.6 million has been provided by the Province to the City of London. In London, these services are delivered by the London Police Service. The City of London’s involvement in this program is limited to being a conduit of funding between the Province and London Police Service.

The City has received the next agreement for a one-year term which sets out the allocation of funding of \$2,633,318 for 2023 under the CSPT Program. The Province requires receipt of all municipalities’ executed CSPT agreements by March 17, 2023. An extension to this timeline was requested and granted to April 28, 2023.

As with previous agreements, Civic Administration proposed several changes to the Province to amend the agreement to more appropriately reflect the relationship between the Corporation of the City of London and the London Police Service, the organization responsible for the provision of these services. The agreement, as presented in Schedule 1 of the by-law, reflects the amended agreement which contains similar provisions as previous agreements signed. Unfortunately, Civic Administration continues to have some reservations with the agreement as it stands, however the Province has made it clear that they are unwilling to consider any further changes to their standard form agreement. Furthermore, should the municipality decide not to execute the agreement, funding of approximately \$2.633 million would be lost over the one-year term.

Despite amendments made, Civic Administration still has concerns with the amended agreement in the following areas:

a) Article A4.2 – Limitation on Payment of Funds

The agreement indicates that the Province is not obligated to provide instalments of the funding until it is satisfied with the progress of the project. The “project” for the purposes of this agreement is simply the provision of funds from the Corporation to the London Police Service, so it is not clear what would signify satisfactory progress for this provision. In the City’s opinion, this clause is not required to be part of the agreement.

b) Article 4.3 – Use of Funds and Carry Out the Project

The City has no control over how the Project is carried out. Although the Province has allowed the City to add a paragraph in Schedule C for clarity that the London Police Services Board is responsible for providing the services and carrying out the Project the Province would not agree to amend this clause.

c) Article A6.0 – Conflict of Interest

Although the Province has amended the agreement to recognize that the Municipality is not carrying out the program but rather funding the London Police Service who does, the City still has no control over how the London Police Services operates. As such, there is no conflict of interest and in the City's opinion, this clause is not required to be part of the agreement.

d) Article A7.0 – Reporting, Accounting, and Review

This article identifies that the City may be required to submit other reports other than what is prescribed in the agreement under a timeline and with content requirements specified by the Province. Without knowing what reporting requirements may be required, the Province could require that the municipality submit a report that it may not be able to produce. The City would prefer the Province to be more specific with respect to the "other reports" referred to in the agreement.

e) Article A9.0 – Indemnity

This provision exposes the City to unlimited liability. The risk is mitigated through insurance, loss transfer and control measures.

f) Article A11.0 – Termination on Notice

Concern was raised that this article contradicts what has been represented by the Province relative to this upload. This funding is being relied upon for budget purposes. If the agreement were to be terminated by the Province in accordance with this article, a budget shortfall would result.

Risk Management has reviewed the agreement and notes that Article 9.0 – Indemnity requires the City to indemnify the Province from any and all liability, claims, lawsuits, etc. arising out of this Agreement unless the loss was solely caused by the Province's negligence or wilful misconduct. Although this clause exposes the City to risk, the benefits of the Agreement outweigh the risks.

3.0 Financial Impact/Considerations

3.1 Funding Allocation

The funding allocation for 2023 is \$2,633,318, which is \$138,582 lower than the 2022 allocation and amount anticipated for planning purposes for 2023. While the total CSPT funding province-wide remained at \$125 million, the lower City of London allocation is driven by London Police Service's lower proportion of the total CSPT costs province-wide in 2021. This funding shortfall will represent a potential budget pressure for the London Police Service for 2023 and will be monitored in relation to program expenditures throughout the year through the City's and London Police Service's regular budget monitoring processes.

Additionally, as identified in Article A11.1 – Termination on Notice, "the Province may terminate this Agreement at any time without liability, penalty, or costs upon giving at least 30 days' Notice to the Recipient". If this upload is terminated, the City would have to cover the shortfall of funding through other funding sources and/or a reduction in other program expenditures. Civic Administration believes the risk of this occurring is extremely low.

Conclusion

The City of London was allocated \$2,633,318 for a one-year period for the CSPT program. This report introduces a by-law to authorize the Mayor and the City Clerk to execute the Transfer Payment Agreement and any future amending agreements

between the His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the CSPT Program.

Prepared by: Jeff Millman, CPA, CGA
Senior Financial Business Administrator

Submitted by: Kyle Murray, CPA, CA
Director, Financial Planning & Business Support

Recommended by: Anna Lisa Barbon, CPA, CGA
Deputy City Manager, Finance Supports

Bill No.

2023

A by-law to approve the Ontario Transfer Payment Agreement between His Majesty the King in right of Ontario as represented by the Solicitor General and The Corporation of the City of London for the provision of funding under the Court Security and Prisoner Transportation Program; and to authorize the Mayor and City Clerk to execute the Agreement

WHEREAS subsection 5(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 9 of the *Municipal Act, 2001*, as amended, provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS subsection 10(1) of the *Municipal Act, 2001* provides that a municipality may provide any service or thing that the municipality considers necessary or desirable for the public;

AND WHEREAS subsection 10(2) of the *Municipal Act, 2001* provides that a municipality may pass by-laws respecting, among other things: (i) economic, social, and environmental well-being of the municipality; and ii) health, safety and well-being of persons.

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. The Ontario Transfer Payment Agreement between His Majesty the King in right of Ontario as represented by the Solicitor General and The Corporation of the City of London for the provision of funding under the Court Security and Prisoner Transportation Program ("Agreement"), attached hereto as Schedule "1" to this bylaw, is hereby authorized and approved.
2. The Mayor and City Clerk are authorized to execute the Agreement approved under section 1 of this by-law.
3. The Deputy City Manager, Finance Supports is authorized to approve any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (CPST);
4. The Mayor and Clerk are authorized to execute any future amending agreements between His Majesty the King in Right of Ontario as represented by the Solicitor General and The Corporation of the City of London with respect to the Court Security and Prisoner Transportation Program (CPST) approved by the Deputy City Manager, Finance Supports.
5. The Deputy City Manager, Finance Supports, or their designate, is authorized to execute any report required under the Agreement authorized under section 1 of this bylaw.

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

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First Reading –
Second Reading –
Third Reading –

ONTARIO TRANSFER PAYMENT AGREEMENT

THE AGREEMENT is effective as of the 1st day of January 2023

BETWEEN :

**His Majesty the King in right of Ontario
as represented by the Solicitor General**

(the “Province”)

- and -

The Corporation of the City of London

(the “Recipient”)

BACKGROUND

- A. The Province implemented the Court Security and Prisoner Transportation (CSPT) Program (the “Program”) in 2012 to assist municipalities in offsetting their costs of providing CSPT services in their jurisdictions;
- B. The Province will upload CSPT costs from municipalities to a maximum of \$125 million in 2023;
- C. Pursuant to subsection 4(1) of the *Police Services Act*, the Recipient is required to provide adequate and effective police services in accordance with its needs.
- D. Pursuant to subsection 5(1) of the *Police Services Act*, the Recipient has discharged its responsibility to provide police services by establishing the London Police Services the members of which are appointed by the London Police Services Board pursuant to subsection 31(1)(a) of the *Police Services Act*.
- E. Pursuant to subsection 137(1) of the *Police Services Act* the London Police Services Board has the following responsibilities, with respect to premises where court proceedings are conducted in the City of London:
 - 1. Ensuring the security of judges and of persons taking part in or attending proceedings.
 - 2. During the hours when judges and members of the public are normally present, ensuring the security of the premises.
 - 3. Ensuring the secure custody of persons in custody who are on or about the premises including persons taking into custody or proceedings.

4. Determining appropriate levels of security for the purposes of paragraphs 1, 2 and 3.
- F. Pursuant to section 39 of the *Police Services Act*, the London Police Services Board submits the operating and capital estimates to the Recipient and upon reviewing the estimates, the council for the Recipient establishes an overall budget for the London Police Services Board.
- G. The cost of court security and prisoner transportation provided by the London Police Services Board pursuant to subsection 137(1) of the *Police Services Act* are included in the estimates provided by the London Police Services Board and funded by the Recipient.
- H. The Ministry has agreed to provide funding to the Recipient to be used to fund the costs of court security and prisoner transportation provided by the London Police Services Board in accordance with its obligations under subsection 137(1) of the *Police Services Act*.
- I. The Recipient has provided its 2021 CSPT costs, as confirmed in the 2021 Annual Financial Report submitted by the Recipient;
- J. Funding is allocated based on the Recipient's relative share of the total 2021 provincial CSPT cost.

CONSIDERATION

In consideration of the mutual covenants and agreements contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are expressly acknowledged, the Province and the Recipient agree as follows:

1.0 ENTIRE AGREEMENT

1.1 The agreement, together with:

- Schedule "A" - General Terms and Conditions
- Schedule "B" - Project Specific Information and Additional Provisions
- Schedule "C" - Project
- Schedule "D" - Performance Measurement Framework
- Schedule "E" - Payment Plan and Reporting Schedules
- Schedule "F" - Court Security and Prisoner Transportation Services and Activities Eligible for Funding
- Schedule "G" - Template for 2023 Financial and Performance Measurement Report, and

any amending agreement entered into as provided for in section 3.1, constitutes the entire agreement between the Parties with respect to the subject matter contained in the Agreement and supersedes all prior oral or written representations and agreements.

2.0 CONFLICT OR INCONSISTENCY

2.1 **Conflict or Inconsistency.** In the event of a conflict or inconsistency between the Additional Provisions and the provisions in Schedule "A", the following rules will apply:

- (a) the Parties will interpret any Additional Provisions in so far as possible, in a way that preserves the intention of the Parties as expressed in Schedule "A"; and
- (b) where it is not possible to interpret the Additional Provisions in a way that is consistent with the provisions in Schedule "A", the Additional Provisions will prevail over the provisions in Schedule "A" to the extent of the inconsistency.

3.0 AMENDING THE AGREEMENT

3.1 The Agreement may only be amended by a written agreement duly executed by the Parties.

4.0 ACKNOWLEDGEMENT

4.1 The Recipient acknowledges that:

- (a) by receiving Funds it may become subject to legislation applicable to organizations that receive funding from the Government of Ontario, including the *Broader Public Sector Accountability Act, 2010* (Ontario), the *Public Sector Salary Disclosure Act, 1996* (Ontario), and the *Auditor General Act* (Ontario);
- (b) His Majesty the King in right of Ontario has issued expenses, perquisites, and procurement directives and guidelines pursuant to the *Broader Public Sector Accountability Act, 2010* (Ontario);
- (c) the Funds are:
 - (i) to assist the Recipient to carry out the Project and not to provide goods or services to the Province;
 - (ii) funding for the purposes of the *Public Sector Salary Disclosure Act, 1996* (Ontario);
- (d) the Province is not responsible for carrying out the Project; and
- (e) the Province is bound by the *Freedom of Information and Protection of Privacy Act* (Ontario) and that any information provided to the Province in connection with the Project or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act.

4.2 The Province acknowledges that the Recipient is bound by the *Municipal Freedom of Information and Protection of Privacy Act* (Ontario) and that any information provided to the Recipient in connection with the Project or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act.

The Parties have executed the Agreement on the dates set out below.

**HIS MAJESTY THE KING IN RIGHT OF ONTARIO
as represented by the Solicitor General**

Date

Name: Mario Di Tommaso
Title: Deputy Solicitor General, Community Safety

The Corporation of the City of London

Date

Name:
Title:

Date

Name:
Title:

**SCHEDULE “A”
GENERAL TERMS AND CONDITIONS**

A1.0 INTERPRETATION AND DEFINITIONS

A1.1 **Interpretation.** For the purposes of interpretation:

- (a) words in the singular include the plural and vice-versa;
- (b) words in one gender include all genders;
- (c) the headings do not form part of the Agreement; they are for reference only and will not affect the interpretation of the Agreement;
- (d) any reference to dollars or currency will be in Canadian dollars and currency; and
- (e) “include”, “includes” and “including” denote that the subsequent list is not exhaustive.

A1.2 **Definitions.** In the Agreement, the following terms will have the following meanings:

“Additional Provisions” means the terms and conditions set out in Schedule “B”.

“Agreement” means this Agreement entered into between the Province and the Recipient, all of the schedules listed in section 1.1, and any amending agreement entered into pursuant to section 3.1.

“Business Day” means any working day, Monday to Friday inclusive, excluding statutory and other holidays, namely: New Year’s Day; Family Day; Good Friday; Easter Monday; Victoria Day; Canada Day; Civic Holiday; Labour Day; Thanksgiving Day; Remembrance Day; Christmas Day; Boxing Day and any other day on which the Province has elected to be closed for business.

“Effective Date” means the date set out at the top of the Agreement.

“Event of Default” has the meaning ascribed to it in section A13.1.

“Expiry Date” means the expiry date set out in Schedule “B”.

“Funding Year” means:

- (a) in the case of the first Funding Year, the period commencing on the Effective Date and ending on the following December 31; and
- (b) in the case of Funding Years subsequent to the first Funding Year, the

period commencing on January 1 following the end of the previous Funding Year and ending on the following December 31.

“Funds” means the money the Province provides to the Recipient pursuant to the Agreement.

“Indemnified Parties” means His Majesty the King in right of Ontario, His ministers, agents, appointees, and employees.

“Maximum Funds” means the maximum Funds set out in Schedule “B”.

“Notice” means any communication given or required to be given pursuant to the Agreement.

“Notice Period” means the period of time within which the Recipient is required to remedy an Event of Default pursuant to section A13.3(b), and includes any such period or periods of time by which the Province extends that time in accordance with section A13.4.

“Parties” means the Province and the Recipient.

“Party” means either the Province or the Recipient.

“Project” means the undertaking described in Schedule “C”.

“Reports” means the reports described in Schedules “D” and “G”.

“Services” means the court security and prisoner transportation services and activities as set out in Schedule “F” eligible for the funding, as set out in Schedule “B” as provided by the London Police Services Board in accordance with subsection 137(1) of the *Police Services Act*.

A2.0 REPRESENTATIONS, WARRANTIES, AND COVENANTS

A2.1 General. The Recipient represents, warrants, and covenants that:

- (a) it is, and will continue to be, a validly existing legal entity with full power to fulfill its obligations under the Agreement;
- (b) it has, and will continue to have, the experience and expertise necessary to carry out the Project;
- (c) it is in compliance with, and will continue to comply with, all federal and provincial laws and regulations, all municipal by-laws, and any other orders, rules, and by-laws related to any aspect of the Project, the Funds, or both; and

- (d) unless otherwise provided for in the Agreement, any information the Recipient provided to the Province in support of its request for funds (including information relating to any eligibility requirements) was true and complete at the time the Recipient provided it and will continue to be true and complete.

A2.2 Execution of Agreement. The Recipient represents and warrants that it has:

- (a) the full power and authority to enter into the Agreement; and
- (b) taken all necessary actions to authorize the execution of the Agreement.

A2.3 Governance. The Recipient represents, warrants, and covenants that it has, will maintain in writing, and will follow:

- (a) a code of conduct and ethical responsibilities for all persons at all levels of the Recipient's organization;
- (b) procedures to enable the Recipient's ongoing effective functioning;
- (c) decision-making mechanisms for the Recipient;
- (d) procedures to enable the Recipient to manage Funds prudently and effectively;
- (e) procedures to enable the preparation and submission of all Reports required pursuant to Article A7.0; and
- (f) procedures to enable the Recipient to address such other matters as the Recipient considers necessary to enable the Recipient to carry out its obligations under the Agreement.

A2.4 Supporting Proof. Upon the request of the Province, the Recipient will provide the Province with proof of the matters referred to in Article A2.0.

A3.0 TERM OF THE AGREEMENT

A3.1 Term. The term of the Agreement will commence on the Effective Date and will expire on the Expiry Date unless terminated earlier pursuant to Article A11.0, Article A12.0, or Article A13.0.

A4.0 FUNDS AND CARRYING OUT THE PROJECT

A4.1 Funds Provided. The Province will:

- (a) provide the Recipient up to the Maximum Funds for the purpose of carrying out the Project;

- (b) provide the Funds to the Recipient in accordance with Schedule “E”; and
- (c) deposit the Funds into an account designated by the Recipient provided that the account:
 - (i) resides at a Canadian financial institution; and
 - (ii) is in the name of the Recipient.

A4.2 Limitation on Payment of Funds. Despite section A4.1:

- (a) the Province is not obligated to provide any Funds to the Recipient until the Recipient provides the certificates of insurance or other proof as the Province may request pursuant to section A10.2;
- (b) the Province is not obligated to provide instalments of Funds until it is satisfied with the progress of the Project;
- (c) the Province may adjust the amount of Funds it provides to the Recipient in any Funding Year based upon the Province’s assessment of the information the Recipient provides to the Province pursuant to section A7.1; or
- (d) if, pursuant to the *Financial Administration Act* (Ontario), the Province does not receive the necessary appropriation from the Ontario Legislature for payment under the Agreement, the Province is not obligated to make any such payment, and, as a consequence, the Province may:
 - (i) reduce the amount of Funds and, in consultation with the Recipient, change the Project; or
 - (ii) terminate the Agreement pursuant to section A12.1.

A4.3 Use of Funds and Carry Out the Project. The Recipient will do all of the following:

- (a) carry out the Project in accordance with the Agreement;
- (b) use the Funds only for the purpose of carrying out the Project;
- (c) use the Funds only on activities and services eligible for funding as set out in Schedule "F"; and
- (d) not use the Funds to cover any cost that has or will be funded or reimbursed by one or more of any third party, ministry, agency, or organization of the Government of Ontario.

A4.4 **Interest Bearing Account.** If the Province provides Funds before the Recipient's immediate need for the Funds, the Recipient will place the Funds in an interest bearing account in the name of the Recipient at a Canadian financial institution.

A4.5 **Interest.** If the Recipient earns any interest on the Funds, the Province may:

- (a) deduct an amount equal to the interest from any further instalments of Funds; or
- (b) demand from the Recipient the payment of an amount equal to the interest.

A4.6 **Rebates, Credits, and Refunds.** The Ministry will calculate Funds based on the actual costs to the Recipient to carry out the Project, less any costs (including taxes) for which the Recipient has received, will receive, or is eligible to receive, a rebate, credit, or refund.

A5.0 RECIPIENT'S ACQUISITION OF GOODS OR SERVICES, AND DISPOSAL OF ASSETS

A5.1 **Acquisition.** If the Recipient acquires goods, services, or both with the Funds, it will do so through a process that promotes the best value for money.

A5.2 **Disposal.** The Recipient shall sell, lease or otherwise dispose of any asset purchased with the Funds or for which Funds were provided only in accordance with its asset disposal policies and procedures, unless the Province agrees otherwise.

A6.0 CONFLICT OF INTEREST

A6.1 **No Conflict of Interest.** The Recipient will carry out the Project and use the Funds without an actual, potential, or perceived conflict of interest.

A6.2 **Conflict of Interest Includes.** For the purposes of Article A6.0, a conflict of interest includes any circumstances where:

- (a) the Recipient; or
- (b) any person who has the capacity to influence the Recipient's decisions,

has outside commitments, relationships, or financial interests that could, or could be seen to, interfere with the Recipient's objective, unbiased, and impartial judgment relating to the Project, the use of the Funds, or both.

A6.3 **Disclosure to Province.** The Recipient will:

- (a) disclose to the Province, without delay, any situation that a reasonable person would interpret as an actual, potential, or perceived conflict of interest; and
- (b) comply with any terms and conditions that the Province may prescribe as a result of the disclosure.

A7.0 REPORTS, ACCOUNTING, AND REVIEW

A7.1 Preparation and Submission. The Recipient will:

- (a) submit to the Province at the address referred to in section A17.1, all Reports in accordance with the timelines and content requirements as provided for in Schedules “D” “E” and “G”, or in a form as specified by the Province from time to time;
- (b) submit to the Province at the address referred to in section A17.1, any other reports as may be requested by the Province in accordance with the timelines and content requirements specified by the Province;
- (c) ensure that all Reports and other reports are completed to the satisfaction of the Province; and
- (d) ensure that all Reports and other reports are signed on behalf of the Recipient by an authorized signing officer.

A7.2 Record Maintenance. The Recipient will keep and maintain:

- (a) all financial records (including invoices) relating to the Funds or otherwise to the Project in a manner consistent with generally accepted accounting principles; and
- (b) all non-financial documents and records relating to the Funds or otherwise to the Project.

A7.3 Inspection. The Province, any authorized representative, or any independent auditor identified by the Province may, at the Province’s expense, upon twenty-four hours’ Notice to the Recipient and during normal business hours, enter upon the Recipient’s premises to review the progress of the Project and the Recipient’s allocation and expenditure of the Funds and, for these purposes, the Province, any authorized representative, or any independent auditor identified by the Province may take one or more of the following actions:

- (a) inspect and copy the records and documents referred to in section A7.2;
- (b) remove any copies made pursuant to section A7.3(a) from the Recipient’s premises; and

- (c) conduct an audit or investigation of the Recipient in respect of the expenditure of the Funds, the Project, or both.

A7.4 **Disclosure.** To assist in respect of the rights provided for in section A7.3, the Recipient will disclose any information requested by the Province, any authorized representatives, or any independent auditor identified by the Province, and will do so in the form requested by the Province, any authorized representative, or any independent auditor identified by the Province, as the case may be.

A7.5 **No Control of Records.** No provision of the Agreement will be construed so as to give the Province any control whatsoever over the Recipient's records.

A7.6 **Auditor General.** The Province's rights under Article A7.0 are in addition to any rights provided to the Auditor General pursuant to section 9.2 of the *Auditor General Act* (Ontario).

A8.0 COMMUNICATIONS REQUIREMENTS

A8.1 **Acknowledge Support.** Unless otherwise directed by the Province, the Recipient will:

- (a) acknowledge the support of the Province for the Project; and
- (b) ensure that the acknowledgement referred to in section A8.1(a) is in a form and manner as directed by the Province.

A8.2 **Publication.** The Recipient will indicate, in any of its Project-related publications, whether written, oral, or visual, that the views expressed in the publication are the views of the Recipient and do not necessarily reflect those of the Province.

A9.0 INDEMNITY

A9.1 **Indemnification.** The Recipient will indemnify and hold harmless the Indemnified Parties from and against any and all liability, loss, costs, damages, and expenses (including legal, expert and consultant fees), causes of action, actions, claims, demands, lawsuits, or other proceedings, by whomever made, sustained, incurred, brought, or prosecuted, in any way arising out of or in connection with the Project or otherwise in connection with the Agreement, unless solely caused by the negligence or wilful misconduct of the Indemnified Parties.

A10.0 INSURANCE

A10.1 Recipient's Insurance. The Recipient represents, warrants, and covenants that it has, and will maintain for the Term of the Agreement, at its own cost and expense, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all the necessary and appropriate insurance that a prudent person carrying out obligations similar to the obligations of the Recipient under this Agreement would maintain, including commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury, and property damage, to an inclusive limit of not less than the amount provided for in Schedule "B" per occurrence. The insurance policy will include the following:

- (a) the Indemnified Parties as additional insureds with respect to liability arising in the course of performance of the Recipient's obligations under, or otherwise in connection with, the Agreement;
- (b) a cross-liability clause;
- (c) contractual liability coverage; and
- (d) a 30-day written notice of cancellation.

A10.2 Proof of Insurance. The Recipient will:

- (a) provide to the Province, either:
 - (i) certificates of insurance that confirm the insurance coverage as provided for in section A10.1; or
 - (ii) other proof that confirms the insurance coverage as provided for in section A10.1; and
- (b) upon the request of the Province, provide to the Province a copy of any insurance policy.

A11.0 TERMINATION ON NOTICE

A11.1 Termination on Notice. The Province may terminate the Agreement at any time without liability, penalty, or costs upon giving at least 30 days' Notice to the Recipient.

A11.2 Consequences of Termination on Notice by the Province. If the Province terminates the Agreement pursuant to section A11.1, the Province may take one or more of the following actions:

- (a) cancel further instalments of Funds;
- (b) demand from the Recipient the payment of any Funds remaining in the

possession or under the control of the Recipient; and

- (c) determine the reasonable costs for the Recipient to wind down the Project, and do either or both of the following:
 - (i) permit the Recipient to offset such costs against the amount the Recipient owes pursuant to section A11.2(b); and
 - (ii) subject to section A4.1(a), provide Funds to the Recipient to cover such costs.

A12.0 TERMINATION WHERE NO APPROPRIATION

A12.1 Termination Where No Appropriation. If, as provided for in section A4.2(d), the Province does not receive the necessary appropriation from the Ontario Legislature for any payment the Province is to make pursuant to the Agreement, the Province may terminate the Agreement immediately without liability, penalty, or costs by giving Notice to the Recipient.

A12.2 Consequences of Termination Where No Appropriation. If the Province terminates the Agreement pursuant to section A12.1, the Province may take one or more of the following actions:

- (a) cancel further instalments of Funds;
- (b) demand from the Recipient the payment of any Funds remaining in the possession or under the control of the Recipient; and
- (c) determine the reasonable costs for the Recipient to fund the Services until the date of termination and permit the Recipient to offset such costs against the amount owing pursuant to section A12.2(b).

A12.3 No Additional Funds. If, pursuant to section A12.2(c), the Province determines that the costs to wind down the Project exceed the Funds remaining in the possession or under the control of the Recipient, the Province will not provide additional Funds to the Recipient.

A13.0 EVENT OF DEFAULT, CORRECTIVE ACTION, AND TERMINATION FOR DEFAULT

A13.1 Events of Default. Each of the following events will constitute an Event of Default:

- (a) in the opinion of the Province, the Recipient breaches any representation, warranty, covenant, or other material term of the Agreement, including failing to do any of the following in accordance with the terms and conditions of the Agreement:
 - (i) carry out the Project;

- (ii) use or spend Funds; or
- (iii) provide, in accordance with section A7.1, Reports or such other reports as may have been requested pursuant to section A7.1(b);
- (b) the Recipient's operations, its financial condition, or its organizational structure, changes such that it no longer meets one or more of the eligibility requirements of the program under which the Province provides the Funds;
- (c) the Recipient makes an assignment, proposal, compromise, or arrangement for the benefit of creditors, or a creditor makes an application for an order adjudging the Recipient bankrupt, or applies for the appointment of a receiver; or
- (d) the Recipient ceases to operate.

A13.2 **Consequences of Events of Default and Corrective Action.** If an Event of Default occurs, the Province may, at any time, take one or more of the following actions:

- (a) initiate any action the Province considers necessary in order to facilitate the successful application of the Funds for the Services;
- (b) provide the Recipient with an opportunity to remedy the Event of Default;
- (c) suspend the payment of Funds for such period as the Province determines appropriate;
- (d) reduce the amount of the Funds;
- (e) cancel further instalments of Funds;
- (f) demand from the Recipient the payment of any Funds remaining in the possession or under the control of the Recipient;
- (g) demand from the Recipient the payment of an amount equal to any Funds the Recipient used, but did not use in accordance with the Agreement;
- (h) demand from the Recipient the payment of an amount equal to any Funds the Province provided to the Recipient; and
- (i) terminate the Agreement at any time, including immediately, without liability, penalty or costs to the Province upon giving Notice to the Recipient.

A13.3 Opportunity to Remedy. If, in accordance with section A13.2(b), the Province provides the Recipient with an opportunity to remedy the Event of Default, the Province will give Notice to the Recipient of:

- (a) the particulars of the Event of Default; and
- (b) the Notice Period.

A13.4 Recipient not Remediating. If the Province provided the Recipient with an opportunity to remedy the Event of Default pursuant to section A13.2(b), and:

- (a) the Recipient does not remedy the Event of Default within the Notice Period;
- (b) it becomes apparent to the Province that the Recipient cannot completely remedy the Event of Default within the Notice Period; or
- (c) the Recipient is not proceeding to remedy the Event of Default in a way that is satisfactory to the Province,

the Province may extend the Notice Period, or initiate any one or more of the actions provided for in sections A13.2(a), (c), (d), (e), (f), (g), (h), and (i).

A13.5 When Termination Effective. Termination under Article will take effect as provided for in the Notice.

A14.0 FUNDS AT THE END OF A FUNDING YEAR

A14.1 Funds at the End of a Funding Year. Without limiting any rights of the Province under Article A13.0, if the Recipient has not spent all the Funds allocated for the Funding Year, the Province may take one or both of the following actions:

- (a) demand from the Recipient payment of the unspent Funds; and
- (b) adjust the amount of any further instalments of Funds accordingly.

A15.0 FUNDS UPON EXPIRY

A15.1 Funds Upon Expiry. The Recipient will, upon expiry of the Agreement, pay to the Province any Funds remaining in its possession or under its control.

A16.0 DEBT DUE AND PAYMENT

A16.1 Payment of Overpayment. If at any time the Province provides Funds in excess of the amount to which the Recipient is entitled under the Agreement, the Province may:

- (a) deduct an amount equal to the excess Funds from any further instalments of Funds; or
- (b) demand that the Recipient pay an amount equal to the excess Funds to the Province.

A16.2 **Debt Due.** If, pursuant to the Agreement:

- (a) the Province demands from the Recipient the payment of any Funds or an amount equal to any Funds; or
- (b) the Recipient owes any Funds or an amount equal to any Funds to the Province, whether or not the Province has demanded their payment,

such Funds or other amount will be deemed to be a debt due and owing to the Province by the Recipient, and the Recipient will pay the amount to the Province immediately, unless the Province directs otherwise.

A16.3 **Interest Rate.** The Province may charge the Recipient interest on any money owing by the Recipient at the then current interest rate charged by the Province of Ontario on accounts receivable.

A16.4 **Payment of Money to Province.** The Recipient will pay any money owing to the Province by cheque payable to the "Ontario Minister of Finance" and delivered to the Province as provided for in Schedule "B".

A16.5 **Fails to Pay.** Without limiting the application of section 43 of the *Financial Administration Act* (Ontario), if the Recipient fails to pay any amount owing under the Agreement, His Majesty the King in right of Ontario may deduct any unpaid amount from any money payable to the Recipient by His Majesty the King in right of Ontario.

A17.0 NOTICE

A17.1 **Notice in Writing and Addressed.** Notice will be in writing and will be delivered by email, postage-prepaid mail, personal delivery, or fax, and will be addressed to the Province and the Recipient respectively as provided for Schedule "B", or as either Party later designates to the other by Notice.

A17.2 **Notice Given.** Notice will be deemed to have been given:

- (a) in the case of postage-prepaid mail, five Business Days after the Notice is mailed; or
- (b) in the case of email, personal delivery, or fax, one Business Day after the Notice is delivered.

A17.3 **Postal Disruption.** Despite section A17.2(a), in the event of a postal disruption:

- (a) Notice by postage-prepaid mail will not be deemed to be given; and
- (b) the Party giving Notice will give Notice by email, personal delivery, or fax.

A18.0 CONSENT BY PROVINCE AND COMPLIANCE BY RECIPIENT

A18.1 **Consent.** When the Province provides its consent pursuant to the Agreement, it may impose any terms and conditions on such consent and the Recipient will comply with such terms and conditions.

A19.0 SEVERABILITY OF PROVISIONS

A19.1 **Invalidity or Unenforceability of Any Provision.** The invalidity or unenforceability of any provision of the Agreement will not affect the validity or enforceability of any other provision of the Agreement. Any invalid or unenforceable provision will be deemed to be severed.

A20.0 WAIVER

A20.1 **Waiver Request.** Either Party may, in accordance with the Notice provision set out in Article A17.0, ask the other Party to waive an obligation under the Agreement.

A20.2 **Waiver Applies.** Any waiver a Party grants in response to a request made pursuant to section A20.1 will:

- (a) be valid only if the Party granting the waiver provides it in writing; and
- (b) apply only to the specific obligation referred to in the waiver.

A21.0 INDEPENDENT PARTIES

A21.1 **Parties Independent.** The Recipient is not an agent, joint venturer, partner, or employee of the Province, and the Recipient will not represent itself in any way that might be taken by a reasonable person to suggest that it is, or take any actions that could establish or imply such a relationship.

A22.0 ASSIGNMENT OF AGREEMENT OR FUNDS

A22.1 **No Assignment.** The Recipient will not, without the prior written consent of the Province, assign any of its rights or obligations under the Agreement.

A22.2 **Agreement Binding.** All rights and obligations contained in the Agreement will extend to and be binding on the Parties' respective heirs, executors,

administrators, successors, and permitted assigns.

A23.0 GOVERNING LAW

A23.1 **Governing Law.** The Agreement and the rights, obligations, and relations of the Parties will be governed by and construed in accordance with the laws of the Province of Ontario and the applicable federal laws of Canada. Any actions or proceedings arising in connection with the Agreement will be conducted in the courts of Ontario, which will have exclusive jurisdiction over such proceedings.

A24.0 FURTHER ASSURANCES

A24.1 **Agreement into Effect.** The Recipient will provide such further assurances as the Province may request from time to time with respect to any matter to which the Agreement pertains, and will otherwise do or cause to be done all acts or things necessary to implement and carry into effect the terms and conditions of the Agreement to their full extent.

A25.0 JOINT AND SEVERAL LIABILITY

A25.1 **Joint and Several Liability.** Where the Recipient is comprised of more than one entity, all such entities will be jointly and severally liable to the Province for the fulfillment of the obligations of the Recipient under the Agreement.

A26.0 RIGHTS AND REMEDIES CUMULATIVE

A26.1 **Rights and Remedies Cumulative.** The rights and remedies of the Province under the Agreement are cumulative and are in addition to, and not in substitution for, any of its rights and remedies provided by law or in equity.

A27.0 FAILURE TO COMPLY WITH OTHER AGREEMENTS

A27.1 **Other Agreements.** If the Recipient:

- (a) has failed to comply with any term, condition, or obligation under any other agreement with His Majesty the King in right of Ontario or one of His agencies (a "**Failure**");
- (b) has been provided with notice of such Failure in accordance with the requirements of such other agreement;
- (c) has, if applicable, failed to rectify such Failure in accordance with the requirements of such other agreement; and
- (d) such Failure is continuing,

the Province may suspend the payment of Funds for such period as the Province determines appropriate.

A28.0 SURVIVAL

A28.1 Survival. The following Articles and sections, and all applicable cross-referenced sections and schedules, will continue in full force and effect for a period of seven years from the date of expiry or termination of the Agreement: Article 1.0, Article 3.0, Article A1.0 and any other applicable definitions, section A2.1(a), sections A4.2(d), A4.5, section A5.2, section A7.1 (to the extent that the Recipient has not provided the Reports or other reports as may have been requested to the satisfaction of the Province), sections A7.2, A7.3, A7.4, A7.5, A7.6, Article A8.0, Article A9.0, section A11.2, sections A12.2, A12.3, sections A13.1, A13.2(d), (e), (f), (g) and (h), Article A15.0, Article A16.0, Article A17.0, Article A19.0, section A22.2, Article A23.0, Article A25.0, Article A26.0, Article A27.0 and Article A28.0.

- END OF GENERAL TERMS AND CONDITIONS -

**SCHEDULE “B”
PROJECT SPECIFIC INFORMATION AND ADDITIONAL PROVISIONS**

Maximum Funds	\$2,633,318.49
Expiry Date	December 31, 2023
Insurance	\$5,000,000.00
Contact information for the purposes of Notice to the Province	<p>Name: Ministry of the Solicitor General Public Safety Division, External Relations Branch Program Development Section</p> <p>Address: 25 Grosvenor Street, 12th Floor Toronto ON M7A 2H3</p> <p>Attention: Poonam Sharma, Community Safety Analyst; and Chris Herapath, Community Safety Analyst</p> <p>Email: Poonam.Sharma@ontario.ca Chris.Herapath@ontario.ca</p>
Contact information for the purposes of Notice to the Recipient and to respond as required to requests from the Province related to the Agreement	<p>Name: The Corporation of the City of London</p> <p>Address: 300 Dufferin Avenue London, ON N6A 4L9</p> <p>Attention: Mr. Ian Collins Director, Financial Services</p> <p>Email: ICollins@London.ca</p>

SCHEDULE “C” PROJECT

The Project is the Recipient receiving the Funds and in turn providing the Funds to the London Police Services Board for the costs of providing security for court premises during hours of court operations and security of persons attending court, and/or the costs of transporting prisoners and custodial minors (i.e., persons between twelve and seventeen years of age) between correctional institutions, custodial facilities and court locations for the purposes of court attendance.

To assist the Recipient, the Province has agreed to provide the Recipient up to the Maximum Funds in accordance with the terms of the Agreement to offset costs for the provision of such court security and prisoner transportation within the Recipient's jurisdiction.

The Recipient shall ensure the Funds are used only for eligible services and activities as described in Schedule “F”.

SCHEDULE "D"
PERFORMANCE MEASUREMENT FRAMEWORK

The Recipient agrees to collect and report back to the Province the information outlined below in the format provided in Schedule "G" for the reporting timeframe covering January 1, 2023 to December 31, 2023, and in accordance with the reporting schedule outlined in Schedule "E".

2023 Report	
Performance Measure	Indicator
Number of court appearances	<p>Number of in-person court appearances conducted</p> <p>Number of virtual court appearances conducted (if unavailable, please indicate "N/A")</p>
Number of full-time equivalent sworn police officers and special constables that are supporting prisoner transportation and/or court security	<p>Total number of full-time equivalent sworn police officers and special constables assigned to prisoner transportation and court security duties</p> <p>Total number of full-time equivalent sworn police officers and special constables assigned to prisoner transportation duties</p> <p>Total number of full-time equivalent sworn police officers and special constables assigned to court security duties</p>
Number of prisoner transportation trips	Number of prisoner transportation trips between correctional institutions and court locations for the purpose of transporting persons in-custody to attend court

SCHEDULE "E"

PAYMENT PLAN AND REPORTING SCHEDULES

The Funds in the amount of **\$2,633,318.49** will be provided to the Recipient according to the following schedule:

- A. First instalment: **\$658,329.63** will be paid to the Recipient once the Recipient has signed the Agreement, provided adequate proof of insurance to the Province in accordance with section A10.2 of the Agreement, and the Agreement has then been signed by the Province.
- B. Second Instalment: **\$658,329.62** will be paid to the Recipient, following the Province's receipt and approval of the 2022 Annual Financial Report (**due by April 15, 2023**). *Subsequent payments will not be released until the Province has received and approved the 2022 Annual Financial Report.*
- C. Third Instalment: **\$658,329.62** will be paid to the Recipient by the end of September 2023.
- D. Final instalment: **\$658,329.62** will be paid to the Recipient by the end of December 2023.
- E. The Recipient must submit the 2023 Financial and Performance Measurement Report (Schedule "G") to the Province **by April 12, 2024**.

**SCHEDULE “F”
COURT SECURITY AND PRISONER TRANSPORTATION
SERVICES AND ACTIVITIES ELIGIBLE FOR FUNDING**

A. COURT SECURITY includes:

1. Facility Perimeter Security

Costs associated with external and/or internal presence of police or other security personnel during regular or non-regular hours to secure the perimeter of the facility, to respond to a specific threat or for high-profile matters.

2. Courtroom Security

Costs associated with the presence of police or other security personnel in the courtroom to ensure the safety and security of the proceedings and attendees.

3. General Courthouse Security Presence

Costs associated with the use of screening stations to screen all public visitors to the courthouse, including the use of magnetometers and x-ray machines, and police or other security personnel assigned to perform roving patrols of the court facility.

4. Prisoner Movement in Courthouse

Costs associated with monitoring the movement of prisoners between holding cells and other areas within the courthouse.

5. Prisoner Guarding in Holding Cells

Costs associated with guarding and monitoring of prisoners brought to court and held in courthouse holding cells (where applicable).

6. Prisoner Feeding

Costs associated with the provision of meals to prisoners required while in the custody of local police services for the purpose of attending court.

B. PRISONER TRANSPORTATION includes:

1. Prisoner Transport

Costs associated with the movement of prisoners between correctional institutions and court locations for the purposes of attending court.

2. Prisoner Transport - Youth

Costs associated with the movement of custodial minors (i.e. 12-17 years old) between correctional and/or custodial facilities and court locations for the purposes of attending court.

*PRISONER includes: Persons being held in custody as a result of provincial or federal offence proceedings, including persons under immigration detention.

C. TRAINING, EQUIPMENT AND RECRUITING includes:

1. Costs associated with training that is relevant to court security and prisoner transportation only.
2. Cost associated with equipment that is unique to the provision of court security and prisoner transportation and does not include equipment that would be utilized for other purposes.
3. Costs associated with recruiting that is relevant to the staffing of court security and prisoner transportation only. Costs may include advertising for applicants, physical fitness and/or psychological testing, applicant screening, interviews or any other related human resources expense.

COURT SECURITY AND PRISONER TRANSPORTATION do NOT include:

Court Administration

Costs associated with performing court administrative duties including the scheduling of staff for daily deployment, the service of legal documents, the preparation/maintenance of Crown Brief materials, the entry of data into court information systems, preparing or swearing/affirming legal documentation, scheduling of court appearances or other duties of a related nature.

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Kelly Scherr, P.Eng., MBA, FEC
Deputy City Manager, Environment & Infrastructure

Subject: Delegation of Authority By-law: Environment and
Infrastructure Approvals and Agreements

Date: April 11, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Environment and Infrastructure, the attached proposed Administrative Execution by-law (Appendix "A") **BE INTRODUCED** at the Municipal Council meeting on April 25, 2023, to:

- (a) **DELEGATE** the authority to bind the Corporation of the City of London to members of civic administration in a specific list of circumstances.
- (b) **AUTHORIZE** the execution by the applicable delegated member of civic administration of any contract, agreement or other documents, as required, to give effect to the delegated decision, as indicated in Appendix 'A'.

Executive Summary

Purpose

This report requests that Council delegate the authority to bind the Corporation in certain instances to specific levels of authority within the Environment and Infrastructure Service Area. Future reports to Council will address needs in other Service Areas.

Context

Staff from the Environment and Infrastructure service area, among others, regularly deal with regulatory applications, compliance reporting, funding and incentive applications, utility agreements and other submissions that require or imply an authority to bind the Corporation. However, only City Council has that authority. By delegating the authority to bind the Corporation to members of civic administration in specific instances, the number of reports to Council that are required is reduced and the efficiency of service delivery is enhanced.

Linkage to the Corporate Plans

This project supports the 2019-2023 Strategic Plan through the following:

- Leading in Public Service – Increase efficiency and effectiveness of service delivery.

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

None

2.0 Discussion and Considerations

The administration of a municipal corporation such as the City of London is a complex undertaking requiring multiple divisions of specialized staff who are responsible for every aspect of public service delivery. Decisions are made daily by this administrative

arm to ensure the effective and efficient delivery of public services throughout the municipality in accordance with the policy directives decided upon by Council.

2.1 Complexity of the Environment and Infrastructure Service Area

The Environment and Infrastructure Service Area is no exception to this organizational complexity, with 780 management and unionized staff responsible for essential services such as the repair and replacement of the City's roads and bridges, winter maintenance, fleet and facilities management, solid waste management, wastewater collection and treatment, storm water management and the distribution of drinking water.

The provision of services to operate and maintain the City's critical infrastructure is costly. As an example, the Water, Wastewater and Stormwater Service Area alone is responsible for infrastructure worth billions of dollars and delivers an overall annual budget in excess of \$200 million to ensure that this infrastructure is appropriately managed. To reduce the burden to taxpayers, staff in all service areas are continually seeking opportunities to reduce the cost of service delivery through the pursuit of funding from senior levels of government as well as incentives offered by utility companies.

Staff are also regularly required to make representations or commitments on behalf of the Corporation of the City of London to meet regulatory or other obligations. However, these deceptively simple administrative tasks present their own complications in terms of the authority required to make those commitments.

2.2 Authority to Bind the Corporation

Broad authorities to deal with municipal matters are conferred upon municipalities by the Province of Ontario through the *Municipal Act, 2001, SO 2001 c25* ("the Act") (s.8(1)). More specifically, the City of London is a single-tier municipality and so the provisions laid out in Section 10 of *the Act* apply:

10 (1) A single-tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public. 2006, c. 32, Sched. A, [s. 8](#).

The *Act* also clearly lays out how municipalities are to exercise their powers:

Powers exercised by council

5 (1) The powers of a municipality shall be exercised by its council. 2001, c. 25, s. 5 (1).

Council a continuing body

(2) Anything begun by one council may be continued and completed by a succeeding council. 2001, c. 25, s. 5 (2).

Powers exercised by by-law

(3) A municipal power, including a municipality's capacity, rights, powers and privileges under [section 9](#), shall be exercised by by-law unless the municipality is specifically authorized to do otherwise. 2001, c. 25, s. 5 (3); 2006, c. 32, Sched. A, [s. 5](#).

These conditions under which powers are conferred upon municipalities creates a situation which could be expected to incur a heavy administrative burden on municipal councils. In effect, municipalities can provide any service they like, but only elected councils have the authority to exercise these powers through the passage or amendment of a by-law. The time required for this process can be significant. If such formal documentation were required in the City of London for every one of the dozens of commitments required for the services delivered by the Environment and Infrastructure

Division, it could limit the agility required for the Division to remain in regulatory compliance or to take advantage of funding opportunities. In addition, the number of reports required to Committees and Council would be a significant burden on those bodies.

2.3 Ability to Delegate the Authority to Bind

Fortunately, the *Act* also anticipates this burden and provides the tools through which municipal councils can ensure sufficient control over municipal actions while still enabling efficient service delivery. Section 23 of the *Act* allows a municipality to delegate powers and duties as follows:

23.1 (1) Without limiting [sections 9, 10](#) and [11](#), those sections authorize a municipality to delegate its powers and duties under this or any other Act to a person or body subject to the restrictions set out in this Part. 2006, c. 32, Sched. A, [s. 15](#).

The restrictions referenced in section 23.1 do not relate to the types of authority contemplated for delegation under this proposed by-law. Therefore, Council is authorized under the *Act* to delegate the authority to bind the Corporation of the City of London to members of its administration. Council has utilized this delegation for other purposes previously (the business licencing and vehicle for hire by-laws are two examples). Any such delegation of authority can be revoked at any time by Council (per section 23.1 (2) 1. of the *Act*) and Council can impose whatever limits it deems appropriate upon that delegation (per section 23.1 (2) 5. of the *Act*).

Civic Administration regularly reviews the processes and permissions required to ensure that best practices are being followed with respect to document execution. A recent review identified that developing a single list of recommended delegations in one by-law would standardize the approach across the Service Area, providing clarity for Administration and facilitating periodic review by Council.

2.4 Specific Authorities Requested for Delegation

Since Council remains ultimately responsible for decisions that bind the Corporation of the City of London, and since the *Act* allows for delegations of authority to be limited in whatever way Council deems appropriate, it is proposed to delegate a specific list of types of activities to various levels of authority within the administration. Council can review, modify or revoke these delegations at any time.

The proposed by-law, attached as Appendix A to this report, includes the list of proposed delegations, in some cases with fiscal limits identified, as well as the level of authority within the administration that is proposed to receive the delegation. For simplicity, all delegations are to the Deputy City Manager in the respective Service Area. However, in some cases the nature of the delegated authority warrants the ability for the Deputy City Manager to further delegate the authority to bind the Corporation to a specific level in the administration. These instances are clearly noted.

In many of these delegations, the agreement that would be executed takes the form of a standard document issued by a higher level of government that is not subject to any negotiation. In those instances, no legal or risk review would be required. Further, some are regulatory in nature where the commitment formalizes a non-negotiable obligation on the part of the City. Others are not as clearly laid out, and the Corporation has more flexibility in reviewing agreements and assessing risks versus benefits. In these cases, the proposed level of authority required within administration and the number of reviewing Service Areas increases accordingly.

The list of delegations proposed at this time follows, categorized by the general type of commitment, with brief descriptions of what the individual commitment entails. Fiscal limits and the requirement for Legal or Risk Management review are detailed in the by-law, with the rationale for such limits discussed below. Each proposed delegation is identified by Group number corresponding to the table in the by-law:

Regulatory Commitments

- **Approvals or permits with governmental regulatory bodies (Group 1)** – Many Divisions within Civic Administration are required to conduct their work under the terms of various approvals from provincial or federal government ministries. These approvals have varying requirements for operations and reporting, but all share similar characteristics: obtaining approval is mandatory in order to provide the services to the public and there is very little latitude afforded to the municipality in setting the terms of those approvals. All water, wastewater and stormwater infrastructure in the City requires this type of approval from the Ontario Ministry of the Environment, Conservation and Parks (MECP), as an example. Federal and provincial ministries also require various reports to be submitted, whether pursuant to an approval or not. By applying for permits or approvals from these ministries, the City commits to compliance with terms and conditions. These commitments are technical in nature and, since they are not open to any significant negotiation, no review by Legal or Risk management is required.
- **Approvals or permits with non-governmental regulatory bodies (Group 2)** – In addition to governmental ministries, there are other bodies that have authority over areas in which the City needs to complete work, such as the Upper Thames River Conservation Authority (UTRCA). Approvals and permits typically require the City to commit to conditions for access or development. It is rare that these approvals include indemnity clauses or require the provision of enhanced insurance, so review by Legal and Risk Management is at the discretion of the delegated authority.
- **Approvals or permits from non-regulatory bodies (Group 3)** – This group of authorities has more complexity and covers a significant number of diverse activities regularly undertaken by the Corporation, broken out in more detail below:
 - Construction permits or maintenance agreements – Separate from permits issued by regulatory bodies, there are also third parties that have authority over areas in which the City needs to complete work, like railway, hydro or gas corridor crossings. Approvals and permits typically require that the City commit to conditions for access or development. Some of these permits may include indemnity clauses or require the provision of enhanced insurance, so review by Legal and Risk Management is recommended for this group.
 - Cost-sharing agreements – City staff also endeavour, whenever possible, to coordinate capital projects with potential needs of other utilities that share the same corridor. Not only does this reduce the impact to residents, aligning projects can also reasonably be expected to result in opportunities for cost sharing. Cost sharing would be negotiated and agreed to by City staff, with contract awards completed in accordance with Council-approved procurement award processes and capital budgets as applicable. Only in cases where no mutually agreeable solution can be reached would direction from Council be sought.
 - Incentive or generation agreements – As the City constructs new facilities and pursues renewable energy initiatives, the need to enter into agreements with the relevant utilities (London Hydro, Hydro One, Enbridge, etc.) will occur more and more frequently. All of those agreements bind the City in some way. Similarly, utilities often offer incentives that allow the City to pursue energy saving or greenhouse gas reducing projects on shorter timeframes and at lower cost than would otherwise be possible. In order to apply for and enter into these agreements, typically staff must commit to performance and reporting obligations that bind the corporation. Permits may include indemnity clauses or require the provision of enhanced insurance, so review by

Legal and Risk Management is recommended, but incentives typically involve the City receiving money as part of capital works already contemplated and budgeted by the affected Division. In the latter case, Legal and Risk Management review is left to the discretion of the delegated administrative authority.

- Utility Location Agreements – Work by City crews in many Divisions, such as Parks and Forestry, Sewer Operations, Water Operations and others, and City contractors managed by Construction Administration or the various Engineering and Operations Divisions, often requires the location and relocation of existing utilities. The various agreements, required to enable work around these utilities, such as Alternative Locate Agreements (ALA) and Utility Relocation Agreements, can be either job specific or standing agreements for work practices and permissions. It is recommended that the need for further review by other Divisions be at the discretion of the delegated authority.
- **Applications for federal or provincial funding and the resultant transfer payment agreements (Group 4)** – Similar to incentives, funding allows the City to pursue projects on shorter timeframes and at lower cost than would otherwise be possible. In order to apply for and enter into these agreements, typically staff must commit to performance and reporting obligations, as well as alignment with the policy goals of the funding, that bind the corporation. The submission of applications for senior government funding is technical in nature and does not require further review, the necessary level of authority would be relative to the value of the City's contribution to the proposed funding. As a result, separate lines with different fiscal limits are considered appropriate in this category. Administrative execution of any agreements resulting from successful funding applications is deemed appropriate only if the sources of finance exist in approved budgets, and the value is aligned with the current limits on administrative approval of tenders. In all situations, the resultant agreements often include indemnity clauses or require the provision of enhanced insurance, so review by Legal and Risk Management at that stage is required.
- **Research and Community Partnerships (Group 5)** – Research and pilot testing are effective tools for the City to both contribute to broader educational and business development efforts as well as testing new technologies for application within the City. Allowing modifications to City infrastructure to permit these activities is also at the discretion of the applicable Division. Since any risk associated with these activities results from potential impacts to City operations, staff are well-positioned to assess the suitability of each application. However, term limits to administrative awards in this regard are considered appropriate to ensure that opportunities are not disproportionately awarded to any entity to the exclusion of others. In situations where standard City forms can be used, no Legal or Risk Management review is required. Therefore, those reviews are at the discretion of the delegated authority.

Data sharing is equally valuable as a tool to inform City programs and policies. Data showing patterns of utility use in the community is a good example of data sharing with a third party that provides significant benefit to both parties.

However, it must be considered differently than pilot testing, since obtaining or providing this type of data may require that the City execute a data-sharing agreement with a third party. Because of the potential for privacy concerns with some data collection, a Legal review is recommended for these agreements.

- **Other Agreements (Group 6)**
 - Confidentiality agreements – Some agreements, like purchases or site access agreements, may require confidentiality agreements. This binds the corporation, although the best understanding of the impact and how to abide by the terms rests with the affected areas of the administration.

Legal review is recommended, since a potential to conflict with MFIPPA obligations exists with these agreements.

- Vendor Licencing Agreements – Through the course of procuring technology or services, some procurements result in the creation of agreements to licence software or subscription services that extend over multiple years. Similarly, service providers may require licencing to perform contracted tasks within the City. This delegation allows staff to execute those agreements if they are pursuant to approved procurement processes. Legal and Risk Management review is recommended.
- Site access agreements for City work on private property – Both planned and emergency work on existing City are required frequently. In some cases, obtaining access to work sites requires some form of an access agreement with a landowner that contains terms and conditions that bind the Corporation. Often these agreements require only typical commitments for restoration upon completion, but periodically involve additional legal, insurance or more permanent easement agreements. It is recommended that Legal and Risk management review be conducted at the discretion of Administration.

2.5 Duty of Care for Civic Administration

In all instances of delegation, despite Council retaining authority over all matters that bind the corporation, civic administration owes a duty of care in the execution of any document that binds the Corporation. This includes ensuring that the Risk Management and Legal departments are involved in reviewing any contract documents when appropriate and ensuring that the intent of the delegation bylaw is respected. Any binding document that involves risk, insurance, or indemnities will be subject to approval by Legal Services unless it is executed in accordance with established City protocols.

Note that in some instances the delegation bylaw also allows for those members to whom the authority is delegated to select a designate as dictated by business and service delivery needs. This is only done for those types of tasks that generate relatively standard administrative agreements and where the risk and opportunity for the Corporation is best assessed by staff.

In all cases, administrative execution would only be undertaken for agreements or commitments that do not contradict any standing Council policy directive. In any case where Council policy is contravened, administrative execution should not be considered appropriate and Council direction would be sought.

2.6 Reporting

To ensure that Council remains informed of the commitments made on its behalf by Civic Administration, the Deputy City Manager, Environment and Infrastructure shall provide an annual report to Council listing instances where the delegated authority by-law was relied upon to bind the corporation. This provides a regular opportunity for Council to question any specific applications of the by-law and debate amendments if desired. The annual report also provides an opportunity for Civic Administration to request the addition or removal of delegated authorities on an ongoing basis.

2.5 Future Reports Planned for other Service Areas

This report has focused on some of the simpler delegations in the Environment and Infrastructure Service Area. These delegations represent largely administrative tasks which expose the Corporation to very limited risk and are typically not open to any modification or discretion on the part of the Corporation.

However, there are other situations in other Service Areas that would also benefit from the same delegation of authority requested in this report. Some are similar in scope and scale while others, including additional authorities in Environment and Infrastructure, are more complex and carry increasing levels of risk. It is the intent of Civic Administration

to capture all of these delegations in a single by-law, with varying levels of authority and fiscal limits applied as appropriate.

To that end, future reports will be presented to this Committee requesting amendments to the new delegated authority by-law to include new delegated authorities. It is anticipated that, over the coming term of Council, all Service Areas will have their most impactful requests for delegated authority to bind the Corporation presented to Council for consideration. Over that same period, any existing delegation of authority by-laws will be consolidated except for specific examples where it may be recommended that the existing by-law remain distinct.

Conclusion

The Environment and Infrastructure Service Area is responsible for providing safe and essential services to all who live, visit and conduct business in the City of London. Efficient and effective delivery of those services requires frequent decision-making that at times commits the City to regulatory obligations, enables the City to obtain funding and incentives, and many other important but often routine administrative tasks.

Only Council has the authority to bind the Corporation of the City of London. The by-law proposed by this report would delegate that authority in specific instances to defined levels of authority within civic administration. This delegation will provide for service delivery that can be more efficient and agile without unnecessarily burdening Council and its committees. Delegating these roles does not remove the authority of Council to revoke or amend those delegations at any time in the future, and the consolidation of delegated authorities into a single bylaw simplifies future management of this important administrative tool.

Prepared by: Kirby Oudekerk, MPA, P.Eng., Division Manager,
Wastewater Treatment Operations

Submitted by: Ashley Rammeloo, MMSc., P.Eng, Director, Water,
Wastewater and Storm Water

Recommended by: Kelly Scherr, P. Eng., MBA, FEC
Deputy City Manager, Environment & Infrastructure

CC: Aynsley Anderson, Solicitor II
Jason Wills, Manager III Legal Services

Bill No.
2023

By-law No. A.

A by-law to delegate the authority to bind The Corporation of the City of London in defined instances to identified positions within the Civic Administration.

WHEREAS subsection 5(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the power of a municipality shall be exercised by its council;

AND WHEREAS subsection 5(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 9 of the *Municipal Act, 2001* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS subsection 10(1) of the *Municipal Act, 2001* provides that a municipality may provide any service or thing that the municipality considers necessary or desirable for the public;

AND WHEREAS subsection 10(2) of the *Municipal Act, 2001* provides that a municipality may pass by-laws respecting, among other things: accountability and transparency of the municipality and its operations; economic, social and environmental well-being of the municipality; and financial management of the municipality;

AND WHEREAS subsection 23.(1) of the *Municipal Act, 2001* provides that, subject to the limitations found in sections 23.2 and 23.3 of the *Municipal Act, 2001*, S.O. 2001, c. 25, a municipality may delegate its powers and duties to a person or body;

AND WHEREAS Council delegates any authority pursuant to this by-law in accordance with Schedule "G" of By-law A.-6151-17 "Council Policy By-law," as amended from time to time;

AND WHEREAS it is desirable to enable Civic Administration to conduct its regular duties efficiently and effectively in accordance with City Council's policies;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. In this By-law:
"City" means The Corporation of the City of London;
"Council" means the Municipal Council of the City;
2. The power to bind the City granted by the *Municipal Act, 2001* is hereby delegated to the applicable Deputy City Manager in the City's Civic Administration in the instances and subject to the conditions identified in the attached Schedule A to this by-law.
3. Without limiting the generality of the foregoing, the person holding the Administrative Position to whom the delegation is made shall be authorized to approve and execute the agreements listed in Schedule A, where, in the absence of this by-law, approval would be required by Council.
4. All delegated authorities exercised under this bylaw shall be applied in accordance with Council policies at the time of execution.
5. This by-law shall come into force and effect on the day it is passed.

PASSED in Open Council on April 25, 2023.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

SCHEDULE “A”

List of Delegated Authority to Bind the Corporation

In order to enable efficient service delivery and continued regulatory compliance for City activities, Council hereby:

1. delegates the authority to bind The Corporation of the City of London to the Deputy City Manager in the instances and subject to the conditions listed in the following table.
2. requires that, in all instances, the delegated authority is to be applied in accordance with Council and corporate policies in force at the time of the action taken.
3. requires that in all instances the executed agreements shall be funded from available Council-approved budgets, as applicable;
4. requires that the Deputy City Manager prepare a report once annually describing the number of instances that civic administration exercised the delegated authority to bind under each group in Schedule “A”.

Group	Line	Delegated Authority	Fiscal Limit - City contribution	Term Limit	DCM Able to Delegate?	Lowest Possible Delegation	Legal Review Required?	Risk Management Review Required?	Authority to Approve?	Authority to Execute?	Comments
		Approvals or permits with governmental regulatory bodies	-	-	-	-	-	-	-	-	-
1	-										
1	1	Regulatory applications, amendments and reporting to Federal or Provincial Governments	N/A	N/A	Yes	Division Manager	No	No	Yes	Yes	-
		Approvals or permits with non-governmental regulatory bodies	-	-	-	-	-	-	-	-	-
2	-										
2	1	Upper Thames River Conservation Authority applications, amendments and reporting	N/A	N/A	Yes	Division Manager	No	No	Yes	Yes	-
		Approvals, permits and agreements with non-regulatory bodies	-	-	-	-	-	-	-	-	-
3	-										
3	1	Construction and maintenance agreements/permits for work in Rail corridors	N/A	10 years	Yes	Division Manager	No	Yes	Yes	Yes	-
3	2	Construction and maintenance agreements/permits for work in Hydro corridors	N/A	10 years	Yes	Division Manager	No	Yes	Yes	Yes	-
3	3	Construction and maintenance agreements/permits for work in Natural Gas corridors	N/A	10 years	Yes	Division Manager	No	Yes	Yes	Yes	-
3	4	Cost-sharing agreements with utilities	N/A	N/A	No	-	Yes	Yes	Yes	No	-
3	5	Incentive agreements with utilities	N/A	N/A	Yes	Division Manager	Yes	Yes	Yes	No	-
3	6	Connection or generation agreements with utilities	N/A	20 years	No	-	Yes	Yes	Yes	No	-
3	7	Utility relocation agreements	N/A	N/A	Yes	Division Manager	No	Yes	Yes	Yes	-
3	8	Alternative Locate Agreements	N/A	5 years	Yes	Division Manager	Yes	Yes	Yes	Yes	-
		Funding Applications	-	-	-	-	-	-	-	-	-
4	-										
4	1	Applications for federal or provincial funding	No Limit	N/A	No	-	No	No	Yes	Yes	-
4	2	Applications for federal or provincial funding	\$6M	N/A	Yes	Director	No	No	Yes	Yes	-
4	3	Execution of agreements with federal or provincial governments resulting from successful application for funding	\$6M	N/A	No	-	Yes	Yes	Yes	No	Delegation only applies if funding is available within approved budgets. New sources of finance require Council approval.
		Research and Community Partnerships	-	-	-	-	-	-	-	-	-
5	-										
5	1	Site access agreements for research or pilot testing in City owned facilities.	N/A	5 years	Yes	Division Manager	Yes	Yes	Yes	Yes	Includes alterations to existing infrastructure.
5	2	Data access and sharing agreements with other organizations	N/A	5 years	Yes	Director	Yes	No	Yes	Yes	-
		Other Agreements	-	-	-	-	-	-	-	-	-
6	-										
6	1	Confidentiality agreements	N/A	10 years	No	-	Yes	No	Yes	Yes	-
6	2	Vendor licencing agreements	\$1M	5 years	No	-	Yes	Yes	Yes	Yes	Applies only to procurements undertaken in accordance with City's Procurement of Goods and Services Policy
6	3	Site access agreements on private property	N/A	N/A	Yes	Director	Yes	Yes	Yes	Yes	-

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Anna Lisa Barbon, Deputy City Manager, Finance Supports

Subject: 2022 Compliance Report in Accordance with the Procurement of Goods and Services Policy

Date: April 11, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Finance Supports;

- a. As per the Procurement of Goods and Services Policy, Section 8.11 (c), an annual report of total payments where a supplier has invoiced the City a cumulative total value of \$100,000 or more in a calendar year, **BE RECEIVED** for information, attached as Appendix “A”.
- b. The administrative contract awards for Professional Consulting Services with an aggregate total greater than \$100,000, as per Section 15.1 (g) of the Procurement of Goods and Services Policy, decentralized from Purchasing and Supply that have been reported to the Manager of Purchasing and Supply and have been reviewed for compliance to the Procurement of Goods and Services Policy, **BE RECEIVED** for information, attached as Appendix “B”.
- c. The list of administrative contract awards for Tenders with a value up to \$6,000,000 that do not have an irregular result, as per Section 13.2 (c) of the Procurement of Goods and Services Policy, **BE RECEIVED** for information, attached as Appendix “C”.
- d. The City Treasurer, or delegate, **BE DELEGATED** authority to, at any time, refer questions concerning compliance with the Procurement of Goods and Services Policy to the City’s internal auditor. The City Treasurer, or delegate, is hereby further authorized to ratify and confirm completed awards or purchases between \$15,000 and \$50,000 where the City Treasurer or delegate is of the opinion that the awards or purchases were in the best interests of the Corporation.

Executive Summary

The purpose of this report is to fulfil the Procurement of Goods and Services Policy annual reporting mandate as set out in section 8.11, in keeping with the policy’s goals and objectives of transparency, fairness and competitiveness. This section highlights payments made to suppliers in aggregate greater than \$100,000, professional consulting services awarded administratively greater than \$100,000, administratively awarded tenders less than \$6,000,000, and a review of purchases between \$15,000 and \$50,000 without a purchase order.

Linkage to the Corporate Strategic Plan

Council’s 2019 – 2023 Strategic Plan for the City of London identifies “Leading in Public Service” as one of five strategic areas of focus. The 2022 Compliance Report in Accordance with the Procurement of Goods and Services Policy supports this strategic area of focus by contributing towards the strategic priority to improve accountability and transparency.

Analysis

1.0 Background Information

1.1 Overview

In accordance with *Municipal Act, 2001*, section 270 (1), a municipality shall adopt and maintain policies, one of which is with respect to its procurement of goods and services. The Procurement of Goods and Services Policy, as approved through Municipal By-Law A.-6151(ae)-59 outlines the processes to be followed in order to obtain the best value when purchasing goods or contracting services for the Corporation of the City of London.

In accordance with section 8.11 (a), Deputy City Managers are required to submit an informational report no later than March 1st to the Manager of Purchasing and Supply containing the details of the informal quotation contract awards made under Section 8.5 (c) (i). Further administrative contract awards made in their area to any Professional Consulting Service firms made under Section 8.5 (c) (ii) with an aggregate total greater than \$100,000 in their respective Service Areas were also submitted to the Manager of Purchasing and Supply.

The Procurement of Goods and Services Policy (current revision dated February 15, 2022) identifies authorization thresholds, approval authority, and the associated Procurement policy section as per Schedule “A” of the policy, which is shown in the attached Appendix “D”.

1.2 Previous Reports Related to this Matter

Corporate Services Committee, March 28, 2022, Consent Item 2.5, 2021 Compliance Report in Accordance with the Procurement of Goods and Services Policy.

Corporate Services Committee, January 31, 2022, Consent Item 2.3, Procurement of Goods and Services Policy Revisions Resulting from the Pandemic and Current Business Related-Needs

Corporate Services Committee, November 22, 2021, Consent Item 2.3, City of London Procurement Process Assessment Review

Corporate Services Committee, March 29, 2021, Consent Item 2.1, 2020 Compliance Report in Accordance with the Procurement of Goods and Services Policy.

Corporate Services Committee, September 24, 2019, Consent Item 2.3, Procurement of Goods and Services Policy Revisions.

2.0 Discussion and Considerations

2.1 Total Payments Where a Supplier Invoiced More Than \$100,000 in 2022

For information purposes, section 8.11(c) of the Procurement of Goods and Services Policy requires that an annual report of total payments by supplier (Appendix “A”) is provided to identify where a supplier has invoiced the City a cumulative total value of \$100,000 or more in a calendar year. In 2022, the number of suppliers who invoiced the City an accumulative value of \$100,000 or more was 507 (2021 – 482). This appendix includes total amounts paid by the City during 2022, sorted alphabetically by supplier.

2.2 Administratively Awarded Professional Consulting Services

The decentralized, administratively awarded Professional Consulting Service contracts that are aggregately greater than \$100,000 as per Section 15.1 (g) appear in Appendix “B”. These awards were made in compliance with the Procurement of Goods and

Services Policy. In 2022, there were 13 professional consulting firms with aggregate contracts greater than \$100,000 that were administratively awarded (2021 - 16).

2.3 Administratively Awarded Tenders

In 2022, the threshold for Administratively Awarding Tenders^a was increased from \$3,000,000 to \$6,000,000 as per Section 13.2 (c) of the Procurement of Goods and Services Policy. The approvals that do not have an irregular result^b are shown in the attached Appendix "C". In 2022, there were 88 administratively awarded tenders. The increase to the administrative approval threshold reduced the number of tenders that would have been reported to council by ten (10), with only six (6) tenders requiring council approval in 2022.

When irregular results arise during the procurement process, those procurements follow Section 8.10 of the Procurement of Goods and Services Policy. In the fall of 2018, Deloitte, through their internal audit of the Procurement Process, identified that the administrative award tender process was a key strength at the City, and is "effective and efficient and aligned with other local government procurement requirements."

2.4 Purchases Between \$15,000 and \$50,000 Methodology

The data for 2022 purchases between \$15,000 and \$50,000 was directly extracted from the financial system for items that did not have Purchase Orders. This has been reviewed by the Manager of Purchasing and Supply for compliance to the Procurement of Goods and Services Policy. There were some minor items identified as a result of the annual review. All of these issues have been reviewed by the client Service Areas for root cause analysis, and corrective actions are being implemented by the respective Deputy City Manager.

Specifics of the issues have been communicated in each area and additional training will be completed, which will prevent future re-occurrences. The City Treasurer or delegate will be able to identify and authorize any purchases that were made in the best interest of the City and can act on any items that may require internal audit attention.

2.5 Procurement Controls

The Procurement Process is controlled at every step, beginning with monetary spending limits, authorized documentation (Procurement Initiation Approval form) to commence procurement and clear processes for soliciting bids at various authorization limits. Awards are clearly documented both administratively and through resolution of City Council. The process is documented and subject to audit.

Furthermore, in 2018 the City implemented eProcurement which further reduces errors in the bidding process and provides a digital audit trail that also further improves efficiency and effectiveness of resources while standardizing our processes. This digital business platform continues to be very successful, especially through remote working arrangements during the Pandemic. This has further reduced the reliance on paper files and advanced future process improvements, such as exploring and implementing digital signatures for certain documents.

Finally, through internal audits and reviews conducted by third parties; PricewaterhouseCoopers (2016), Deloitte (2018), Ernst & Young (2021) and currently

^a Tender – means a sealed bid which contains an offer in writing to execute some specified services, or to supply certain specified goods, at a certain price, in response to a publicly advertised request for bids.

^b Irregular Result – (a) where the value of the lowest compliant bid is in excess of the City Council approved budget including any contingency allowance; (b) the specifications of a competitive bid cannot be met by two (2) or more suppliers; (c) the award is not being made to a compliant bidder(s) offering the Best Value to the City; (d) where a substantive objection has been filed with the City Treasurer prior to award of a competitive bid; or (e) where in the opinion of the Manager of Purchasing and Supply, the client Service Area award recommendation is not in the best interest of the City.

MNP (2023), the procurement policy, and its application at the City is continuously reviewed and improved upon.

This annual report provides an in-depth review of various types of procurement and spending levels. It is a continuous improvement tool designed to demonstrate the City's mission for transparency, fairness, and competitiveness in public procurement.

2.6 Continuous Improvement

In keeping with the Collingwood Judicial Inquiry from November 2020, one of the recommendations of the report was the importance of regular and comprehensive training of stakeholders on the Procurement of Goods and Services By-law. As such, Civic Administration has prioritized resources to further focus on staff training and increase awareness of the City's Procurement of Goods and Services Policy in an 'Enterprise Wide' approach. This includes developing audience focussed training guides, one on one sessions as requested and team procurement training sessions; 17 of which were delivered to various divisions in 2022.

Further, as part of Council orientation, a more informative high level overview of the Procurement of Goods and Services Policy was included as part of the transition binder when compared to prior transition overview material.

2.7 Scope of Responsibility

This review is limited to the City of London only and does not include Agencies, Boards and Commissions procurement.

Conclusion

In accordance with the requirements in section 8.11 of the City of London's Procurement of Goods and Services Policy, this report confirms the completion of an annual review process for compliance with this policy, supporting the objective of transparency. Further this report highlights the steps taken to continually look for opportunities for improvement.

Submitted by: Steve Mollon, CSCMP, CPIM
Senior Manager, Procurement and Supply

Concurred by: Ian Collins, CPA, CMA
Director, Financial Services

Recommended by: Anna Lisa Barbon, CPA, CGA
Deputy City Manager, Finance Supports

Attachments

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
1179392 ONTARIO LIMITED	\$ 534,724.20		\$ 534,724.20
1724830 ONTARIO INC. O/A FLANDSCAPE	\$ 328,214.42	\$ 173,582.43	\$ 154,631.99
1865522 ONTARIO INC. O/A BYRON WOODS	\$ 103,844.67	\$ 92,871.32	\$ 10,973.35
2376378 ONTARIO CORP.	\$ 5,491,356.42	\$ 6,587,447.35	\$ (1,096,090.93)
2380560 ONTARIO INC.	\$ 431,494.25	\$ 503,254.06	\$ (71,759.81)
2446070 ONTARIO LIMITED	\$ 222,791.73		\$ 222,791.73
2494198 ONTARIO INC.	\$ 249,059.06		\$ 249,059.06
2553164 ONTARIO INC. O/A WINMAR LONDON	\$ 157,704.69	\$ 100,606.88	\$ 57,097.81
2628047 ONTARIO LTD.	\$ 171,942.64		\$ 171,942.64
2726136 ONTARIO INC.	\$ 1,217,956.10	\$ 232,619.58	\$ 985,336.52
2789959 ONTARIO INC.	\$ 181,015.00		\$ 181,015.00
400 LYLE STREET HOLDINGS LIMITED	\$ 359,328.41	\$ 862,388.18	\$ (503,059.77)
4M SERVICES	\$ 541,390.28	\$ 220,352.26	\$ 321,038.02
50 PLUS HOUSING CO-OPERATIVE	\$ 237,641.00	\$ 174,022.00	\$ 63,619.00
785 WONDERLAND ROAD INC.	\$ 618,504.55	\$ 524,396.22	\$ 94,108.33
874672 ONTARIO LTD O/A MAPLE CITY	\$ 196,296.23	\$ 202,864.39	\$ (6,568.16)
A + ROOFING CANADA	\$ 201,342.61		\$ 201,342.61
A.J. STONE COMPANY LIMITED	\$ 177,331.95	\$ 118,913.80	\$ 58,418.15
A+LINK ARCHITECTURE INC.	\$ 331,837.11	\$ 138,455.66	\$ 193,381.45
AAROC AGGREGATES	\$ 485,919.31	\$ 467,509.34	\$ 18,409.97
ACCELA STAFF INC.	\$ 590,395.43	\$ 430,780.52	\$ 159,614.91
ACCEO SOLUTIONS INC. (GTECHNA)	\$ 103,040.24	\$ 124,519.07	\$ (21,478.83)
ACCERTACLAIM SERVICORP INC.	\$ 824,579.33	\$ 477,901.43	\$ 346,677.90
ACCESS 2 NETWORKS INC.	\$ 128,863.05	\$ 149,234.36	\$ (20,371.31)
ACCESS INFORMATION MANAGEMENT OF CANADA	\$ 178,867.59	\$ 136,049.09	\$ 42,818.50
ACE OF SPADES TREE SERVICE	\$ 176,081.22	\$ 195,541.10	\$ (19,459.88)
ACORN CHRISTIAN DAY CARE	\$ 587,784.71	\$ 362,743.41	\$ 225,041.30
ACROSS LANGUAGES:	\$ 182,897.32	\$ 138,246.45	\$ 44,650.87
ACUSHNET CANADA INC.	\$ 138,831.23	\$ 85,921.00	\$ 52,910.23
ADELAIDE NORTH DEVELOPMENTS INC.	\$ 154,636.23	\$ 154,419.48	\$ 216.75
ADLEVERAGE.CA INC.	\$ 126,491.20	\$ 119,248.09	\$ 7,243.11
ADOBE	\$ 156,706.33	\$ 118,617.95	\$ 38,088.38
ADVANTAGE ASSET TRACKING	\$ 103,572.69	\$ 98,627.17	\$ 4,945.52
AECOM CANADA LTD.	\$ 10,021,920.65	\$ 6,423,877.22	\$ 3,598,043.43
ALGONQUIN BRIDGE LIMITED	\$ 113,008.25		\$ 113,008.25
ALICE SADDY ASSOCIATION	\$ 292,138.04	\$ 292,740.09	\$ (602.05)
ALL PRO MOBILE PRESSURE WASH LTD.	\$ 239,172.90	\$ 183,697.53	\$ 55,475.37
ALL TERRAIN PROPERTY MAINTENANCE INC.	\$ 342,594.04	\$ 278,437.16	\$ 64,156.88
ALTAQWA ACADEMY FOUNDATION	\$ 594,601.18	\$ 1,262,577.97	\$ (667,976.79)
AMAZON WEB SERVICES CANADA, INC.	\$ 166,311.21	\$ 115,484.73	\$ 50,826.48
AMERESCO CANADA INC.	\$ 322,764.50	\$ 221,698.09	\$ 101,066.41
AMG ENVIRONMENTAL	\$ 101,524.86	\$ 124,588.15	\$ (23,063.29)
AMPRO ELECTRIC	\$ 131,829.35	\$ 72,832.06	\$ 58,997.29
ANOVA	\$ 479,277.00	\$ 599,073.00	\$ (119,796.00)
APPLIED INFORMATION INC	\$ 1,753,182.44		\$ 1,753,182.44
ARBOUR GLEN DAY NURSERY	\$ 661,563.76	\$ 490,251.44	\$ 171,312.32
ARCHIBALD GRAY & MCKAY ENGINEERING LTD.	\$ 1,198,753.56	\$ 1,163,779.72	\$ 34,973.84

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
ARGYLE MANOR CORPORATION	\$ 238,667.00	\$ 179,791.00	\$ 58,876.00
ARJO CANADA INC.	\$ 208,505.07	\$ 116,497.02	\$ 92,008.05
ARK AID STREET MISSION INC.	\$ 1,288,560.00	\$ 1,352,347.83	\$ (63,787.83)
ARMSTRONG PAVING AND MATERIALS GROUP LTD	\$ 410,097.30	\$ 65,271.22	\$ 344,826.08
ARTISAN CO-OPERATIVE HOMES INC.	\$ 238,769.00	\$ 257,944.00	\$ (19,175.00)
AT^LOHSA NATIVE FAMILY HEALING SERV.	\$ 655,367.47	\$ 1,775,621.00	\$ (1,120,253.53)
AUTOFORM CONTRACTING LONDON LTD.	\$ 105,627.00	\$ 516,231.90	\$ (410,604.90)
AVENT TECHNICAL GROUP LTD.	\$ 156,269.77	\$ 168,016.74	\$ (11,746.97)
AXON PUBLIC SAFETY CANADA INC. (TASER)	\$ 175,605.39	\$ 190,282.96	\$ (14,677.57)
B & A DAVIES PAVING & CONSTRUCTION INC.	\$ 993,401.01	\$ 622,883.45	\$ 370,517.56
BADGER DAYLIGHTING LP	\$ 203,781.19	\$ 301,888.33	\$ (98,107.14)
BEARCOM CANADA CORP.	\$ 117,671.38	\$ 262,118.63	\$ (144,447.25)
BEARSS GROUND MAINTENANCE	\$ 183,104.07	\$ 209,925.76	\$ (26,821.69)
BELL CANADA	\$ 1,714,633.59	\$ 2,018,819.58	\$ (304,185.99)
BENNETT FLEET LEASING LIMITED	\$ 1,063,660.42	\$ 1,124,846.17	\$ (61,185.75)
BEST PLUMBING & DRAINAGE CONTRACTORS	\$ 282,282.65	\$ 78,585.10	\$ 203,697.55
BESTERD MECHANICAL	\$ 362,621.66	\$ 309,061.97	\$ 53,559.69
BETHANY CHRISTIAN RESIDENCES	\$ 214,763.00	\$ 232,298.00	\$ (17,535.00)
BLACK & MCDONALD LIMITED	\$ 242,154.89		\$ 242,154.89
BLACKBRIDGE HARLEY-DAVIDSON	\$ 117,255.52		\$ 117,255.52
BLOSSOMS EARLY CHILDHOOD EDUCATION CTR.	\$ 1,177,651.29	\$ 687,036.50	\$ 490,614.79
BLOSSOMS ECE CENTRE INC	\$ 1,059,991.88	\$ 779,480.86	\$ 280,511.02
BLUE JAY IRRIGATION	\$ 143,311.52	\$ 79,048.73	\$ 64,262.79
BLUE-CON CONSTRUCTION	\$ 5,367,946.59	\$ 345,815.62	\$ 5,022,130.97
BONAVENTURE PLACE HOUSING	\$ 341,602.00	\$ 551,498.68	\$ (209,896.68)
BOYS' & GIRLS' CLUB OF LONDON	\$ 717,536.31	\$ 470,236.81	\$ 247,299.50
BRAMIC CREATIVE BUSINESS PRODUCTS LTD.	\$ 113,110.50	\$ 10,881.83	\$ 102,228.67
BRANDT TRACTOR LTD.	\$ 660,072.67	\$ 270,919.23	\$ 389,153.44
BRE-EX CONSTRUCTION	\$ 29,301,317.66	\$ 27,162,960.45	\$ 2,138,357.21
BRENNTAG CANADA INC.	\$ 102,736.12	\$ 70,475.98	\$ 32,260.14
BRENT-REG CONSTRUCTION INC.	\$ 351,998.44	\$ 372,468.36	\$ (20,469.92)
BRIDGE END HOUSING CO-OPERATIVE	\$ 333,719.00	\$ 389,180.00	\$ (55,461.00)
BRIGHT BEGINNINGS EARLY CHILDHOOD	\$ 520,574.55	\$ 402,804.78	\$ 117,769.77
BRONNENCO CONSTRUCTION LTD.	\$ 119,049.27	\$ 2,260.00	\$ 116,789.27
BUDGET ENVIRONMENTAL DISPOSAL INC.	\$ 224,531.00	\$ 331,293.40	\$ (106,762.40)
C & M ENVIRONMENTAL TECHNOLOGIES INC.	\$ 113,033.86		\$ 113,033.86
C3 WATER INC.	\$ 173,610.67	\$ 219,358.95	\$ (45,748.28)
CALLIDUS ENGINEERING	\$ 120,177.59	\$ 41,585.35	\$ 78,592.24
CALLON DIETZ INCORPORATED	\$ 204,900.08	\$ 342,913.95	\$ (138,013.87)

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
CANADA HOME MAINTENANCE SOLUTIONS INC.	\$ 183,391.82	\$ 61,965.18	\$ 121,426.64
CANADA POST CORPORATION	\$ 710,691.68	\$ 491,708.68	\$ 218,983.00
CANADIAN NATIONAL RAILWAY	\$ 229,667.36	\$ 426,795.42	\$ (197,128.06)
CANADIAN PACIFIC (NON-FREIGHT)	\$ 677,997.92	\$ 2,404,272.99	\$ (1,726,275.07)
CAPREIT LIMITED PARTNERSHIP	\$ 272,268.98	\$ 271,682.57	\$ 586.41
CARDINAL HEALTH CANADA	\$ 571,179.50	\$ 509,612.65	\$ 61,566.85
CARREFOUR COMMUNAUTAIRE FRANCOPHONE	\$ 993,040.32	\$ 799,715.66	\$ 193,324.66
CARRIER TRUCK CENTERS	\$ 749,971.69	\$ 446,279.30	\$ 303,692.39
CASSIDY CONSTRUCTION LONDON LTD.	\$ 478,950.39	\$ 3,465,021.81	\$ (2,986,071.42)
CBM READY MIX DIVISION	\$ 353,000.60	\$ 291,592.74	\$ 61,407.86
CDW CANADA CORP.	\$ 2,318,393.62	\$ 2,198,379.61	\$ 120,014.01
CELLEBRITE INC.	\$ 156,076.18	\$ 94,871.07	\$ 61,205.11
CH2M HILL CANADA LIMITED	\$ 372,894.91	\$ 1,388,318.61	\$ (1,015,423.70)
CHECKERS MARKETING INC O/A CHECKERS	\$ 206,338.98	\$ 144,540.38	\$ 61,798.60
CHELSEA GREEN CHILDRENS CENTRE INC.	\$ 1,693,129.87	\$ 1,207,615.57	\$ 485,514.30
CHELSEA GREEN SOCIETY "ACRES"	\$ 499,062.00	\$ 593,759.00	\$ (94,697.00)
CHESHIRE HOMES OF LONDON INC.	\$ 327,882.39	\$ 321,006.48	\$ 6,875.91
CHILDREACH CENTRE	\$ 1,161,213.69	\$ 864,207.00	\$ 297,006.69
CHILDREN'S PLACE	\$ 235,629.06	\$ 187,697.72	\$ 47,931.34
CIMA CANADA INC.	\$ 110,080.65		\$ 110,080.65
CIMCO REFRIGERATION	\$ 1,911,314.82	\$ 1,218,730.34	\$ 692,584.48
CIMSOFTE CORP	\$ 151,858.02	\$ 105,920.09	\$ 45,937.93
CISCO SYSTEMS CAPITAL CANADA CO.	\$ 310,045.46	\$ 597,996.52	\$ (287,951.06)
CITI PLAZA LONDON INC.	\$ 1,798,142.30	\$ 1,967,859.65	\$ (169,717.35)
CITY OF ST. THOMAS	\$ 582,476.76	\$ 363,040.51	\$ 219,436.25
CLASSIC FIRE & LIFE SAFETY INC.	\$ 813,388.24		\$ 813,388.24
CLEAN ENERGY FUELING SERVICES CORP	\$ 103,930.16	\$ 64,242.63	\$ 39,687.53
CMHA ELGIN-MIDDLESEX	\$ 143,570.68	\$ 270,241.55	\$ (126,670.87)
CMHA THAMES VALLEY ADDICTION AND MENTAL	\$ 1,969,331.99	\$ 861,880.83	\$ 1,107,451.16
COCO PAVING INC.	\$ 686,533.28	\$ 2,523,295.17	\$ (1,836,761.89)
COLE ENGINEERING GROUP LTD.	\$ 124,686.91	\$ 174,853.94	\$ (50,167.03)
COLUMBUS NON-PROFIT HOUSING	\$ 133,663.00	\$ 156,308.00	\$ (22,645.00)
COMCOR ENVIRONMENTAL LIMITED	\$ 320,026.52	\$ 272,849.53	\$ 47,176.99
COMPUCOM CANADA CO.	\$ 1,332,040.64	\$ 798,290.00	\$ 533,750.64
COMTECH SOLACOM TECHNOLOGIES INC	\$ 759,091.75		\$ 759,091.75

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
CONSERVATION OF SCULPTURES, MONUMENTS &	\$ 195,235.75	\$ 45,482.50	\$ 149,753.25
CONTINENTAL TIRE CANADA, INC.	\$ 195,298.22	\$ 120,806.43	\$ 74,491.79
CORNERSTONE ARCHITECTURE INC.	\$ 128,882.19	\$ 70,720.20	\$ 58,161.99
CORPORATION OF THE TOWN OF AYLMER	\$ 129,440.22	\$ 52,711.02	\$ 76,729.20
COTRAC FORD LINCOLN SALES INC.	\$ 250,516.48	\$ 48,452.14	\$ 202,064.34
COUNCIL OF LIFT NON-PROFIT HOUSING CORP.	\$ 140,276.73	\$ 149,719.59	\$ (9,442.86)
COUNTRY SPIRIT CO-OP HOMES OF LONDON	\$ 465,683.39	\$ 419,149.00	\$ 46,534.39
COURTESY, FORD, LINCOLN	\$ 1,232,836.10	\$ 302,244.83	\$ 930,591.27
CROUCH NEIGHBOURHOOD RESOURCE	\$ 109,500.00	\$ 112,218.67	\$ (2,718.67)
CSL GROUP LTD.	\$ 146,354.23	\$ 190,867.73	\$ (44,513.50)
CTM EXCAVATING INC	\$ 341,370.74	\$ 635,518.25	\$ (294,147.51)
CUBEX LIMITED	\$ 139,999.28	\$ 411,247.97	\$ (271,248.69)
CUSHMAN & WAKEFIELD ASSET SERVICES ULC	\$ 432,943.10	\$ 445,088.44	\$ (12,145.34)
D K EQUIPMENT LIMITED	\$ 392,655.23	\$ 522,845.35	\$ (130,190.12)
DAN MCGEE AND SON INC.	\$ 188,791.30	\$ 220.35	\$ 188,570.95
DARCH FIRE	\$ 1,007,242.97	\$ 40,598.15	\$ 966,644.82
DAVEY TREE EXPERT CO. OF CANADA LTD.	\$ 2,185,927.95	\$ 2,396,007.43	\$ (210,079.48)
DAYA COUNSELLING CENTRE	\$ 166,315.50	\$ 177,285.53	\$ (10,970.03)
DEKAY CONSTRUCTION (1987) LTD.	\$ 1,657,140.62	\$ 39,468.25	\$ 1,617,672.37
DELL CANADA INC.	\$ 513,440.06	\$ 131,205.97	\$ 382,234.09
DELL FINANCIAL SERVICES CANADA LIMITED	\$ 258,703.56		\$ 258,703.56
DELOITTE LLP	\$ 237,828.79	\$ 181,274.48	\$ 56,554.31
DELTA PLACE CO-OPERATIVE HOMES OF LONDON	\$ 349,394.00	\$ 333,535.00	\$ 15,859.00
DEMAR AGGREGATES INC.	\$ 282,760.49	\$ 394,231.52	\$ (111,471.03)
DESKLINX INC.	\$ 244,838.22	\$ 249,320.99	\$ (4,482.77)
DEVELOPMENT ENGINEERING (LONDON) LTD.	\$ 194,276.38	\$ 409,127.99	\$ (214,851.61)
DIAMOND CANADA YORK INC.	\$ 312,834.15	\$ 1,082,988.73	\$ (770,154.58)
DIELCO ELECTRIC LTD.	\$ 327,831.25		\$ 327,831.25
DIELCO INDUSTRIAL CONTRACTORS	\$ 311,286.73	\$ 159,939.60	\$ 151,347.13
DILLON CONSULTING LIMITED	\$ 5,031,911.24	\$ 4,634,996.19	\$ 396,915.05
DIRECTDIAL.COM	\$ 123,297.76	\$ 62,766.33	\$ 60,531.43
DIRECTRIK INC.	\$ 126,136.93	\$ 124,125.85	\$ 2,011.08
DOMINION VOTING SYSTEMS CORPORATION	\$ 490,799.70		\$ 490,799.70
DONALD JONES MGMT SERVICES INC.	\$ 588,085.96	\$ 376,441.46	\$ 211,644.50

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
DOUG'S SNOWPLOWING & SANDING LTD.	\$ 240,071.33	\$ 273,647.39	\$ (33,576.06)
DOWLER-KARN LIMITED	\$ 1,108,510.09	\$ 997,248.24	\$ 111,261.85
DREAM WEAVERS DAYCARE INC.	\$ 1,151,939.95	\$ 803,905.38	\$ 348,034.57
DREWLO HOLDINGS INC.	\$ 658,812.01	\$ 1,614,265.14	\$ (955,453.13)
DUDE SOLUTIONS CANADA INC.	\$ 133,176.80	\$ 132,898.20	\$ 278.60
DUFFERIN CONSTRUCTION COMPANY	\$ 6,099,459.91	\$ 7,177,421.84	\$ (1,077,961.93)
EASTCOURT MOTEL	\$ 200,569.35	\$ 250,408.00	\$ (49,838.65)
ECHIDNA CORPORATION	\$ 491,041.08	\$ 127,278.91	\$ 363,762.17
ECLIPSE TECHNOLOGY	\$ 181,653.75	\$ 246,309.41	\$ (64,655.66)
ECONOLITE CANADA INC.	\$ 126,368.80		\$ 126,368.80
ECOSYSTEM RECOVERY INCORPORATED	\$ 396,339.55	\$ 687,552.83	\$ (291,213.28)
EJUST SYSTEMS INC.	\$ 147,582.97	\$ 18,238.20	\$ 129,344.77
ELANTIS SOLUTIONS INC.	\$ 462,075.00	\$ 132,300.00	\$ 329,775.00
ELECTRICAL SAFETY AUTHORITY	\$ 111,690.35	\$ 108,277.46	\$ 3,412.89
ELGIN CONSTRUCTION COMPANY LIMITED	\$ 5,996,064.83	\$ 4,444,500.17	\$ 1,551,564.66
ELGIN CONTRACTING AND RESTORATION LTD	\$ 130,288.04	\$ 1,292,058.40	\$ (1,161,770.36)
ELLISDON CORPORATION	\$ 455,743.69	\$ 120,684.00	\$ 335,059.69
EMCO CORPORATION	\$ 1,411,016.80	\$ 2,164,979.17	\$ (753,962.37)
ENBRIDGE GAS INC.	\$ 958,371.08	\$ 1,051,465.13	\$ (93,094.05)
ENGLOBE CORP.	\$ 147,100.33	\$ 48,948.84	\$ 98,151.49
ENVIROSUITE CANADA INC.	\$ 125,803.58		\$ 125,803.58
ERTH HOLDINGS INC.	\$ 333,204.62	\$ 602,484.75	\$ (269,280.13)
ESRI CANADA LIMITED	\$ 375,962.34	\$ 821,117.33	\$ (445,154.99)
EVANS UTILITY AND MUNICIPAL	\$ 160,608.83	\$ 188,078.06	\$ (27,469.23)
EVOQUA WATER TECHNOLOGIES LTD.	\$ 221,192.50	\$ 169,478.28	\$ 51,714.22
EXP SERVICES INC.	\$ 241,221.78	\$ 379,607.26	\$ (138,385.48)
FAITH DAY NURSERY	\$ 458,161.90	\$ 395,435.23	\$ 62,726.67
FANSHAWE COLLEGE OF APPLIED ARTS	\$ 1,322,509.83	\$ 1,302,060.50	\$ 20,449.33
FARHI HOLDINGS CORPORATION	\$ 476,088.65	\$ 481,240.42	\$ (5,151.77)
FER-PAL CONSTRUCTION LTD.	\$ 5,564,984.07	\$ 6,564,031.71	\$ (999,047.64)
FERRARI CONCRETE	\$ 1,102,907.32	\$ 543,636.97	\$ 559,270.35
FERRARI HYDRO VAC SERVICES LTD.	\$ 152,623.49		\$ 152,623.49
FIRE MONITORING OF CANADA INC.	\$ 122,201.87	\$ 65,665.89	\$ 56,535.98
FIRTH, DR. PETER D.	\$ 176,000.00		\$ 176,000.00
FIVE9 SOLUTIONS INC.	\$ 730,677.15	\$ 1,638.73	\$ 729,038.42
FOREST QUARTER FAMILY RESIDENCES INC.	\$ 800,487.81	\$ 443,812.79	\$ 356,675.02
FORTESE CONCRETE LTD.	\$ 572,649.86		\$ 572,649.86
FORTRAN TRAFFIC SYSTEMS LIMITED	\$ 1,101,340.94	\$ 944,692.72	\$ 156,648.22
FRANCOTYP-POSTALIA CANADA INC.	\$ 429,637.30		\$ 429,637.30
FRANK VAN BUSSEL AND SONS LIMITED	\$ 492,844.89	\$ 594,831.96	\$ (101,987.07)
FRONTLINE OUTFITTERS	\$ 219,190.05	\$ 153,752.93	\$ 65,437.12
GARDAWORLD (GARDA CANADA SECURITY CORP)	\$ 2,418,646.52	\$ 2,466,568.61	\$ (47,922.09)

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
GDI SERVICES (CANADA) LP	\$ 526,797.61	\$ 577,780.96	\$ (50,983.35)
GENCARE SERVICES LTD.	\$ 175,065.25	\$ 109,365.85	\$ 65,699.40
GENESIS (LONDON) HOUSING CO-OP. INC.	\$ 544,719.00	\$ 524,676.00	\$ 20,043.00
GEORGES FINE FOOD LTD.	\$ 580,198.00	\$ 533,928.00	\$ 46,270.00
GERRY'S TRUCK CENTRE LTD.	\$ 167,383.71	\$ 149,931.40	\$ 17,452.31
GFL ENVIRONMENTAL SERVICES, INC.	\$ 190,229.85		\$ 190,229.85
GILZEAN'S CREEK HOUSING CO- OPERATIVE INC	\$ 270,825.00	\$ 199,482.00	\$ 71,343.00
GLEN CAIRN COMMUNITY RESOURCE CENTRE	\$ 100,200.00	\$ 87,124.97	\$ 13,075.03
GLENCOE DISTRICT LIONS NON-PROFIT	\$ 108,749.00	\$ 127,891.00	\$ (19,142.00)
GLOBAL CATHODIC PROTECTION INC.	\$ 923,294.40	\$ 1,231,882.58	\$ (308,588.18)
GM BLUEPLAN ENGINEERING LIMITED	\$ 875,868.39	\$ 317,465.89	\$ 558,402.50
GOLDER ASSOCIATES LTD.	\$ 347,105.65	\$ 472,568.10	\$ (125,462.45)
GOOD NEWS COMMUNITY HOMES	\$ 316,607.00	\$ 315,983.00	\$ 624.00
GOODWILL INDUSTRIES ONTARIO GREAT LAKES	\$ 773,281.49	\$ 699,215.80	\$ 74,065.69
GRACEVIEW ENTERPRISES INC.	\$ 151,880.97	\$ 685,576.08	\$ (533,695.11)
GRAND AVENUE CHILDRENS CENTRE	\$ 442,724.02	\$ 343,595.93	\$ 99,128.09
GRANICUS CANADA HOLDINGS ULC	\$ 227,410.05		\$ 227,410.05
GREAT LAKES TRUCK LEASING & SERVICE LTD	\$ 104,840.64	\$ 109,117.32	\$ (4,276.68)
GREEN TREE PROFESSIONAL TREE SERVICE INC	\$ 134,215.75		\$ 134,215.75
G-TEL (DIV. OF 1010360 ONTARIO INC)	\$ 1,530,915.27	\$ 1,390,397.03	\$ 140,518.24
GUELPH TOYOTA	\$ 221,574.54	\$ 323,747.40	\$ (102,172.86)
GUILD ELECTRIC LIMITED	\$ 2,455,136.48	\$ 2,296,515.67	\$ 158,620.81
GUILLEVIN INTERNATIONAL CO.	\$ 454,181.75	\$ 509,709.71	\$ (55,527.96)
H & N ROOFING & SHEET METAL LIMITED	\$ 148,178.03	\$ 1,228,655.53	\$ (1,080,477.50)
HAMISCO INDUSTRIAL SALES INC.	\$ 143,443.41	\$ 76,251.70	\$ 67,191.71
HARRIS CANADA SYSTEMS, INC.	\$ 670,804.73	\$ 811,955.55	\$ (141,150.82)
HAV-ALL CONCRETE & CONSTRUCTION INC.	\$ 149,363.40		\$ 149,363.40
HAYMAN CONSTRUCTION INC.	\$ 12,630,316.05	\$ 1,887,570.02	\$ 10,742,746.03
HELIX COURIER LIMITED	\$ 127,639.98	\$ 125,126.14	\$ 2,513.84
HEWLETT-PACKARD FINANCIAL SERVICES	\$ 196,497.40	\$ 345,996.62	\$ (149,499.22)
HIGHBURY FORD	\$ 146,525.54	\$ 171,645.89	\$ (25,120.35)
HOMES UNLIMITED (LONDON) INC (NELSON PL)	\$ 184,883.00	\$ 185,484.00	\$ (601.00)
HOMESTEAD LAND HOLDINGS LIMITED	\$ 208,206.94	\$ 285,464.98	\$ (77,258.04)
HOT, COLD & FREEZING LTD.	\$ 130,444.90	\$ 186,753.29	\$ (56,308.39)
HURON PINES HOUSING CO-OP INC.	\$ 123,085.00	\$ 121,856.00	\$ 1,229.00
HURON TRACTOR LTD.	\$ 103,013.89	\$ 146,841.05	\$ (43,827.16)
HURRICANE SMS INC.	\$ 538,201.35	\$ 248,507.93	\$ 289,693.42
HYBRID DOCUMENT SYSTEMS INC.	\$ 116,082.90		\$ 116,082.90
HYDE PARK EQUIPMENT LIMITED	\$ 367,445.45	\$ 281,479.42	\$ 85,966.03

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
HYDRO ONE NETWORKS INC.	\$ 441,242.42	\$ 502,697.75	\$ (61,455.33)
IBI GROUP PROFESSIONAL SERVICES	\$ 818,699.20	\$ 839,302.62	\$ (20,603.42)
IMAGINIT TECHNOLOGIES	\$ 131,300.15	\$ 43,406.12	\$ 87,894.03
IMPERIAL PARKING CANADA CORPORATION	\$ 326,131.82	\$ 351,557.76	\$ (25,425.94)
INNOTEX INC.	\$ 263,331.66	\$ 141,648.05	\$ 121,683.61
INSITUFORM TECHNOLOGIES LTD	\$ 9,351,770.67	\$ 4,391,716.96	\$ 4,960,053.71
INTER FAITH HOMES (LONDON) CORPORATION	\$ 531,815.00	\$ 590,125.00	\$ (58,310.00)
INTERGRAPH CANADA LTD DBA HEXAGON	\$ 565,355.95	\$ 264,284.80	\$ 301,071.15
INVASIVE PHRAGMITES CONTROL CENTRE	\$ 295,892.76	\$ 54,240.00	\$ 241,652.76
J.J. MACKAY CANADA LTD.	\$ 199,114.47	\$ 1,128.52	\$ 197,985.95
J.L. RICHARDS & ASSOCIATES LIMITED	\$ 269,973.00	\$ 124,001.28	\$ 145,971.72
J.M.R. ELECTRIC LIMITED	\$ 529,882.98	\$ 3,624,033.62	\$ (3,094,150.64)
J-AAR EXCAVATING LIMITED	\$ 23,082,448.86	\$ 16,549,059.10	\$ 6,533,389.76
JBL CONSTRUCTION(DIV OF 1644472 ONT LTD)	\$ 4,230,653.47	\$ 2,889,275.41	\$ 1,341,378.06
JOE JOHNSON EQUIPMENT	\$ 718,994.49	\$ 52,751.14	\$ 666,243.35
JOHN BROOKS COMPANY LTD.	\$ 112,018.05	\$ 57,760.52	\$ 54,257.53
JWC ENVIRONMENTAL CANADA ULC	\$ 261,179.57	\$ 577.77	\$ 260,601.80
K & L CONSTRUCTION (ONTARIO) LTD	\$ 1,077,729.73		\$ 1,077,729.73
KAMARAH FARMS LTD.	\$ 105,000.00		\$ 105,000.00
KAMARAH TREE FARMS LTD.	\$ 2,003,563.45	\$ 2,157,833.88	\$ (154,270.43)
KANGAROO'S POUCH DAY CARE INC.	\$ 472,537.90	\$ 304,998.66	\$ 167,539.24
KEMIRA WATER SOLUTION CANADA INC.	\$ 1,764,526.13	\$ 1,386,130.59	\$ 378,395.54
KEN GROVER TRUCKING LIMITED	\$ 1,058,390.21	\$ 1,035,014.48	\$ 23,375.73
KENSTRUCT LTD.	\$ 189,291.95	\$ 1,695.00	\$ 187,596.95
KENWAVE SOLUTIONS INC.	\$ 642,733.16	\$ 297,541.93	\$ 345,191.23
KENWORTH TRUCK CENTRES	\$ 101,276.21	\$ 41,596.90	\$ 59,679.31
KEYLINE INDUSTRIAL LTD. (KEYLINE SAFETY)	\$ 396,929.91	\$ 106,600.51	\$ 290,329.40
KGS GROUP CONSULTING ENGINEERS	\$ 261,587.10	\$ 24,211.38	\$ 237,375.72
KIDLOGIC LONDON INC.	\$ 1,712,939.11	\$ 1,448,380.26	\$ 264,558.85
KIDORABLE CHILD CARE CENTRE	\$ 469,095.51	\$ 459,742.87	\$ 9,352.64
KIDS & COMPANY LTD.	\$ 1,129,368.78	\$ 712,445.25	\$ 416,923.53
KIDZONE DAYCARE CENTRE	\$ 698,923.46	\$ 640,372.84	\$ 58,550.62
KINDERVILLE GAINSBOROUGH INC.	\$ 947,532.54	\$ 654,035.80	\$ 293,496.74
KINGDOM CONSTRUCTION LIMITED	\$ 1,287,925.84		\$ 1,287,925.84
KINWELL PLACE NON-PROFIT HOUSING CORP.	\$ 243,251.00	\$ 271,977.00	\$ (28,726.00)

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
KOVACS GROUP INC.	\$ 240,966.92	\$ 112,698.87	\$ 128,268.05
KPMG LLP	\$ 172,491.45	\$ 211,920.20	\$ (39,428.75)
KWS ELECTRIC SERVICES INC.	\$ 2,240,626.33	\$ 2,124,984.18	\$ 115,642.15
L 82 CONSTRUCTION LTD.	\$ 23,807,103.29	\$ 17,591,957.55	\$ 6,215,145.74
LA RIBAMBELLE PRESCOLAIRE, FRANCO-	\$ 1,615,304.04	\$ 1,089,368.05	\$ 525,935.99
LANDEA DEVELOPMENTS INC.	\$ 454,869.70	\$ 5,537.00	\$ 449,332.70
LANGLEY UTILITIES CONTRACTING LTD.	\$ 2,266,396.11	\$ 2,482,605.46	\$ (216,209.35)
LARG*NET	\$ 108,620.42	\$ 25,000.00	\$ 83,620.42
LATIN-AMERICAN/CANADIAN NON-PROFIT	\$ 401,645.00	\$ 463,668.00	\$ (62,023.00)
LAWLOR & CO. (HAMILTON) LIMITED	\$ 133,266.71	\$ 187,708.27	\$ (54,441.56)
LEADS EMPLOYMENT SERVICES LONDON INC.	\$ 1,077,460.90	\$ 887,446.70	\$ 190,014.20
LIFEMARK OCCUPATIONAL HEALTH AND	\$ 255,235.51	\$ 248,993.19	\$ 6,242.32
LIFESAVING SOCIETY	\$ 108,094.28	\$ 68,901.28	\$ 39,193.00
LIFT NON-PROFIT HOUSING OF LONDON INC.	\$ 381,127.00	\$ 385,724.00	\$ (4,597.00)
LIGHTNING EQUIPMENT SALES INC.	\$ 202,949.11	\$ 153,013.62	\$ 49,935.49
LONDON & MIDDLESEX HERITAGE MUSEUM	\$ 327,500.00	\$ 256,500.00	\$ 71,000.00
LONDON ABUSED WOMEN'S CENTRE	\$ 121,401.20	\$ 96,508.41	\$ 24,892.79
LONDON AFFORDABLE HOUSING FOUNDATION	\$ 104,814.00	\$ 104,736.00	\$ 78.00
LONDON ANIMAL CARE CENTRE	\$ 2,002,969.40	\$ 1,820,887.80	\$ 182,081.60
LONDON ARTS COUNCIL	\$ 1,236,188.25	\$ 1,131,280.07	\$ 104,908.18
LONDON BRIDGE CHILD CARE SERVICES	\$ 10,491,845.72	\$ 8,223,095.76	\$ 2,268,749.96
LONDON CARES HOMELESS RESPONSE SERVICES	\$ 6,522,608.18	\$ 3,750,474.64	\$ 2,772,133.54
LONDON CHILDREN'S CONNECTION INC.	\$ 15,445,452.44	\$ 11,333,509.01	\$ 4,111,943.43
LONDON COMMUNITY SMALL BUSINESS CENTRE	\$ 240,811.35	\$ 292,572.13	\$ (51,760.78)
LONDON DISTRICT ENERGY LP	\$ 610,018.70	\$ 456,113.75	\$ 153,904.95
LONDON ENVIRONMENTAL NETWORK	\$ 242,559.70	\$ 184,622.85	\$ 57,936.85
LONDON FRENCH DAYCARE CENTRE INC.	\$ 931,089.23	\$ 526,563.15	\$ 404,526.08
LONDON GOSPEL TEMPLE	\$ 437,758.33	\$ 21,405.60	\$ 416,352.73
LONDON HERITAGE COUNCIL	\$ 259,833.17	\$ 255,788.85	\$ 4,044.32
LONDON HYDRO ELECTRIC COMMISSION	\$ 23,085,847.99	\$ 23,878,256.38	\$ (792,408.39)
LONDON JEWISH FEDERATION	\$ 118,763.13	\$ 126,585.82	\$ (7,822.69)
LONDON MULTICULTURAL RESIDENCES	\$ 464,229.00	\$ 736,858.14	\$ (272,629.14)
LONDON MUSLIM MOSQUE	\$ 107,446.92	\$ 81,442.99	\$ 26,003.93

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
LONDON POLONIA TOWERS INC - POLONIA TERR.	\$ 1,067,191.69	\$ 1,070,766.00	\$ (3,574.31)
LONDON REGIONAL CHILDRENS MUSEUM	\$ 190,277.39	\$ 873,117.97	\$ (682,840.58)
LONDON SMILES DAYCARE SERVICES INC.	\$ 648,200.85	\$ 466,713.78	\$ 181,487.07
LONDON TOWN CO-OP HOMES INC.	\$ 397,763.00	\$ 425,085.00	\$ (27,322.00)
LOR-DON LIMITED	\$ 180,741.85	\$ 136,919.78	\$ 43,822.07
LOVERS ATWORK OFFICE FURNITURE	\$ 132,547.84	\$ 108,917.81	\$ 23,630.03
LPS EXCAVATING INC.	\$ 893,695.55	\$ 1,049,771.17	\$ (156,075.62)
LUCAN COMMUNITY NON-PROFIT APT. CORP.	\$ 157,680.00	\$ 155,546.00	\$ 2,134.00
LUSO COMMUNITY SERVICES	\$ 390,189.71	\$ 76,360.86	\$ 313,828.85
LUTHERAN INDEPENDENT LIVING (LONDON	\$ 210,875.00	\$ 188,283.00	\$ 22,592.00
M & L SUPPLY FIRE & SAFETY	\$ 170,605.12	\$ 192,689.60	\$ (22,084.48)
MACKENZIE LAW PROFESSIONAL CORPORATION	\$ 886,159.48		\$ 886,159.48
MACMASTER CHEVROLET CADILLAC BUICK GMC	\$ 107,267.34	\$ 89,834.86	\$ 17,432.48
MAINSTREET LONDON	\$ 131,040.00	\$ 41,413.55	\$ 89,626.45
MARCONI NON-PROFIT HOUSING CORP.	\$ 694,600.00	\$ 608,638.00	\$ 85,962.00
MATRIX SOLUTIONS INC.	\$ 541,222.33	\$ 194,360.94	\$ 346,861.39
MCIVER GROUP INC.	\$ 103,984.53	\$ 39,550.00	\$ 64,434.53
MCLEAN TAYLOR CONSTRUCTION LTD	\$ 21,818,045.03	\$ 4,281,282.26	\$ 17,536,762.77
MELBOURNE HOUSING CORPORATION	\$ 135,853.00	\$ 107,066.00	\$ 28,787.00
MELLOR MURRAY CONSULTING INC.	\$ 172,430.94		\$ 172,430.94
MERRYMOUNT CHILDREN'S CENTRE	\$ 2,643,132.69	\$ 3,201,371.76	\$ (558,239.07)
METRIX SOUTHWEST INC.	\$ 110,689.15	\$ 71,738.05	\$ 38,951.10
METROPOLITAN MAINTENANCE	\$ 611,471.54	\$ 603,409.27	\$ 8,062.27
MICHELIN NORTH AMERICA (CANADA) INC.	\$ 135,458.15	\$ 99,157.25	\$ 36,300.90
MICROSOFT CANADA INC.	\$ 686,473.46	\$ 635,073.67	\$ 51,399.79
MIDDLESEX COUNTY	\$ 4,663,848.00	\$ 5,755,316.35	\$ (1,091,468.35)
MILLER WASTE SYSTEMS INC.	\$ 16,328,203.33	\$ 15,627,325.58	\$ 700,877.75
MINISTER OF FINANCE	\$ 3,307,587.95	\$ 2,570,657.59	\$ 736,930.36
MISSION SERVICES OF LONDON	\$ 3,282,363.99	\$ 3,984,342.75	\$ (701,978.76)
MNP LLP	\$ 548,937.32	\$ 551,854.24	\$ (2,916.92)
MOBIL SERVICES INC.	\$ 1,936,382.33	\$ 1,111,343.42	\$ 825,038.91
MONTESSORI ACADEMY OF LONDON	\$ 131,397.62	\$ 108,187.89	\$ 23,209.73
MONTGOMERY INDUSTRIAL SERVICES LIMITED	\$ 327,749.59		\$ 327,749.59
MTE CONSULTANTS INC.	\$ 217,273.27	\$ 359,318.24	\$ (142,044.97)
MULBERRY BUSH CHILD CARE CENTRE	\$ 346,464.48	\$ 431,134.32	\$ (84,669.84)
MUNICIPAL PROPERTY ASSESSMENT CORP.	\$ 5,061,563.76	\$ 5,064,950.12	\$ (3,386.36)

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
MUNICIPALITY OF CENTRAL ELGIN	\$ 264,979.90	\$ 114,285.42	\$ 150,694.48
MUNICIPALITY OF THAMES CENTRE	\$ 257,586.59	\$ 104,173.28	\$ 153,413.31
N. PICCOLI CONSTRUCTION LTD.	\$ 2,124,735.11	\$ 1,447,882.85	\$ 676,852.26
N'AMERIND (LONDON) FRIENDSHIP CENTRE	\$ 101,200.00	\$ 140,739.58	\$ (39,539.58)
NETCHECK CORPORATION	\$ 155,718.67	\$ 155,849.90	\$ (131.23)
NEW RISE DEMOLITION INC	\$ 301,721.30	\$ 130,058.48	\$ 171,662.82
NEW WORLD PARK SOLUTIONS INC.	\$ 247,547.93	\$ 2,787.69	\$ 244,760.24
NISSAN CANADA INC.	\$ 143,702.10		\$ 143,702.10
NOBLE CORPORATION	\$ 239,600.44	\$ 199,162.04	\$ 40,438.40
NORTH AMERICAN CONSTRUCTION (1993) LTD.	\$ 182,696.48		\$ 182,696.48
OAK PARK COOPERATIVE CHILDREN'S	\$ 416,160.01	\$ 329,078.05	\$ 87,081.96
ODELL-JALNA RESIDENCES 796 SHELBORNE ST	\$ 1,288,738.00	\$ 1,364,998.00	\$ (76,260.00)
OMEGA CONTRACTORS INC.	\$ 189,411.53	\$ 129,939.34	\$ 59,472.19
ONTARIO CLEAN WATER AGENCY	\$ 527,541.06	\$ 365,874.13	\$ 161,666.93
ONTARIO SEED COMPANY LTD.	\$ 141,648.98	\$ 91,287.30	\$ 50,361.68
ONX ENTERPRISE SOLUTIONS LTD.	\$ 784,434.81	\$ 767,881.38	\$ 16,553.43
ORACLE CANADA ULC	\$ 442,299.78	\$ 441,179.09	\$ 1,120.69
ORCHARD PARK NURSERY SCHOOL	\$ 101,567.71	\$ 39,781.84	\$ 61,785.87
OXFORD DODGE CHRYSLER LTD.	\$ 196,011.41	\$ 438,211.76	\$ (242,200.35)
P.A.M. GARDENS NON-PROFIT HOUSING INC.	\$ 1,097,783.00	\$ 914,215.00	\$ 183,568.00
PACIFIC SAFETY PRODUCTS	\$ 133,040.68	\$ 451,783.88	\$ (318,743.20)
PARAMOUNT SERVICES LTD.	\$ 208,375.68		\$ 208,375.68
PARKWAY MOTEL	\$ 123,687.54	\$ 32,770.00	\$ 90,917.54
PARKWOOD CHILDREN'S DAY CARE	\$ 491,360.92	\$ 357,928.16	\$ 133,432.76
PARSONS INC.	\$ 1,591,299.10	\$ 1,220,370.71	\$ 370,928.39
PATHWAYS EMPLOYMENT HELP CENTRE	\$ 1,243,877.09	\$ 978,324.27	\$ 265,552.82
PERFECTMIND BY XPLORE	\$ 122,944.00	\$ 125,769.00	\$ (2,825.00)
PETER J QUIGLEY PROFESSIONAL CORPORATION	\$ 809,567.17		\$ 809,567.17
PILLAR NONPROFIT NETWORK	\$ 120,833.74	\$ 126,671.67	\$ (5,837.93)
PINETREE MONTESSORI SCHOOL	\$ 166,402.77	\$ 193,529.65	\$ (27,126.88)
PLAYPOWER LT CANADA INC.	\$ 219,091.14	\$ 11,462.66	\$ 207,628.48
PODOLINSKY EQUIPMENT LTD.	\$ 222,353.50	\$ 22,709.26	\$ 199,644.24
POI BUSINESS INTERIORS LP	\$ 347,363.48	\$ 454,154.29	\$ (106,790.81)
POLLARD DISTRIBUTION INC	\$ 172,027.95	\$ 190,191.01	\$ (18,163.06)
POSITIVE IDENTITY PROMOTIONAL PRODUCTS	\$ 145,978.48	\$ 79,763.48	\$ 66,215.00
PRECISION WASTE SYSTEMS LTD.	\$ 123,532.38	\$ 164,263.00	\$ (40,730.62)
PRO AQUA, INC.	\$ 140,073.38	\$ 191,385.37	\$ (51,311.99)

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
PRO TIRE GROUP INC.	\$ 328,092.59	\$ 235,025.98	\$ 93,066.61
PROFIRE EMERGENCY EQUIPMENT INC.	\$ 243,903.92	\$ 223,470.74	\$ 20,433.18
PSPC CANADA SYSTEMS, INC.	\$ 701,510.33		\$ 701,510.33
PURE TECHNOLOGIES	\$ 643,276.70	\$ 342,919.61	\$ 300,357.09
QUALITY INN SUITES	\$ 125,828.72	\$ 874,111.26	\$ (748,282.54)
QUALITY SEEDS LTD.	\$ 131,662.30	\$ 81,712.85	\$ 49,949.45
R. RUSSELL CONSTRUCTION	\$ 404,988.88		\$ 404,988.88
R.V. ANDERSON ASSOCIATES LIMITED	\$ 951,102.12	\$ 1,035,252.12	\$ (84,150.00)
RAMPART INTERNATIONAL	\$ 219,198.86	\$ 200,196.88	\$ 19,001.98
REFOREST LONDON	\$ 410,258.09	\$ 287,705.00	\$ 122,553.09
REGIONAL HIV/AIDS CONNECTION	\$ 115,000.00	\$ 140,800.00	\$ (25,800.00)
REGIONAL MUNICIPALITY OF WATERLOO	\$ 121,645.76	\$ 21,639.18	\$ 100,006.58
REGIONAL MUNICIPALITY OF YORK	\$ 177,442.47	\$ 3,963.25	\$ 173,479.22
RICHMOND BLOCK LONDON CORPORATION	\$ 487,171.65	\$ 454,023.68	\$ 33,147.97
RICOH CANADA INC.	\$ 817,028.60	\$ 725,239.56	\$ 91,789.04
ROBERT A. HUGHES (LONDON) LIMITED	\$ 180,971.25	\$ 301,313.39	\$ (120,342.14)
ROBERTSON RESTORATION LIMITED	\$ 107,735.90	\$ 88,501.59	\$ 19,234.31
RO-BUCK CONTRACTING (1986) LIMITED	\$ 4,942,995.65	\$ 2,815,183.87	\$ 2,127,811.78
ROGERS COMMUNICATIONS CANADA INC.	\$ 331,476.76	\$ 98,737.90	\$ 232,738.86
ROGERS WIRELESS	\$ 1,071,833.31	\$ 1,102,806.53	\$ (30,973.22)
RON MURPHY CONTRACTING CO. LTD.	\$ 100,818.71	\$ 1,366,923.48	\$ (1,266,104.77)
ROSS TOWING AND TRANSPORTATION	\$ 162,593.62	\$ 136,305.09	\$ 26,288.53
ROYAL FENCE LIMITED	\$ 238,117.70	\$ 144,667.30	\$ 93,450.40
RUBY ENVIRONMENTAL INC.	\$ 191,388.46	\$ 164,388.31	\$ 27,000.15
S & B CONSTRUCTION LTD.	\$ 1,053,383.13	\$ 801,183.60	\$ 252,199.53
S & B SERVICES LTD.	\$ 125,638.60	\$ 139,361.39	\$ (13,722.79)
SAJECKI PLANNING INC.	\$ 284,598.61		\$ 284,598.61
SALESCORP INC. DBA EZSIGMA GROUP	\$ 531,307.43		\$ 531,307.43
SANI-GEAR FIRE INC.	\$ 120,655.69	\$ 129,224.73	\$ (8,569.04)
SANITARY SEWER CLEANING CO LTD	\$ 308,446.26	\$ 280,170.49	\$ 28,275.77
SCG PROCESS	\$ 172,242.51	\$ 2,481.48	\$ 169,761.03
SCHOUTEN EXCAVATING INC.	\$ 377,394.32	\$ 218,552.97	\$ 158,841.35
SEAWAVES DEVELOPMENT SERVICES INC.	\$ 391,144.04	\$ 89,322.86	\$ 301,821.18
SECURITAS CANADA LIMITED	\$ 1,445,146.81	\$ 1,990,719.74	\$ (545,572.93)
SEMCO PAINT LIMITED	\$ 270,163.40	\$ 170,018.26	\$ 100,145.14
SERVICE MASTER OF LONDON	\$ 877,182.24	\$ 844,867.15	\$ 32,315.09
SHERWOOD FOREST (TRINITY) HOUSING CORP.	\$ 353,906.75	\$ 607,257.35	\$ (253,350.60)
SIFTON PROPERTIES LIMITED	\$ 644,491.75	\$ 879,311.30	\$ (234,819.55)
SIMPLY KIDS INC.	\$ 1,285,669.44	\$ 1,026,448.82	\$ 259,220.62
SIMPSON'S FENCE (LONDON) LTD	\$ 106,471.24	\$ 100,459.94	\$ 6,011.30

Appendix "A"
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Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
SOLENI CANADA ULC	\$ 1,494,779.94	\$ 798,998.88	\$ 695,781.06
SOUTH LONDON NEIGHBOURHOOD	\$ 717,090.60	\$ 713,625.00	\$ 3,465.60
SOUTHWEST ONTARIO ABORIGINAL HEALTH	\$ 3,522,946.86	\$ 1,923,096.67	\$ 1,599,850.19
SOUTHWOLD DIVERSIFIED LTD	\$ 408,219.82	\$ 253,127.55	\$ 155,092.27
SPECTRUM TRAFFIC DATA INC.	\$ 151,024.50	\$ 16,136.40	\$ 134,888.10
SPRIET ASSOCIATES LONDON LIMITED	\$ 368,264.75	\$ 731,113.91	\$ (362,849.16)
ST. LEONARD'S SOCIETY OF LONDON	\$ 2,261,213.11	\$ 2,599,070.35	\$ (337,857.24)
ST. MARTIN'S CO-OPERATIVE HOMES	\$ 403,110.00	\$ 376,200.00	\$ 26,910.00
STANTEC CONSULTING LTD.	\$ 2,607,652.85	\$ 7,177,421.84	\$ (4,569,768.99)
STAPLES PROFESSIONAL	\$ 362,905.80	\$ 230,556.13	\$ 132,349.67
STEEPER SERVICES LTD.	\$ 631,980.57	\$ 523,406.61	\$ 108,573.96
STINSON EQUIPMENT LIMITED	\$ 337,867.29	\$ 281,797.28	\$ 56,070.01
STINSON SECURITY SERVICES LIMITED	\$ 1,412,985.56	\$ 817,672.92	\$ 595,312.64
STONE TOWN CONSTRUCTION LTD.	\$ 4,169,325.01		\$ 4,169,325.01
STRAIGHTLINE GROUP INCORPORATED	\$ 337,712.66		\$ 337,712.66
STRATHROY&DISTRICT CHRISTIAN-PHASE II	\$ 103,684.00	\$ 92,778.00	\$ 10,906.00
STREETLIGHT DATA INC.	\$ 165,997.00		\$ 165,997.00
STRELA TRUCKING LTD.	\$ 125,882.00	\$ 144,493.10	\$ (18,611.10)
SUNCOR ENERGY PRODUCTS PARTNERSHIP	\$ 5,980,858.03	\$ 4,228,483.19	\$ 1,752,374.84
SVN ARCHITECTS & PLANNERS	\$ 107,449.25		\$ 107,449.25
SYNTEC PROCESS EQUIPMENT LTD.	\$ 127,782.66	\$ 50,270.31	\$ 77,512.35
SYSCO SOUTHWESTERN ONTARIO	\$ 1,366,515.03	\$ 1,031,999.15	\$ 334,515.88
TALBOT MARKETING INC.	\$ 101,219.68	\$ 73,114.92	\$ 28,104.76
TANGLEWOOD ORCHARD CO-OPERATIVE HOMES	\$ 1,257,866.73	\$ 440,808.00	\$ 817,058.73
TECHALLIANCE OF SOUTHWESTERN ONTARIO	\$ 386,648.40	\$ 384,400.00	\$ 2,248.40
TELE CONSTRUCTION (1997) INC.	\$ 175,312.72	\$ 169,040.09	\$ 6,272.63
TERAMACH TECHNOLOGIES INC.	\$ 129,943.56		\$ 129,943.56
THAMES VALLEY AGGREGATES	\$ 158,827.28	\$ 107,753.25	\$ 51,074.03
THAMES VALLEY DISTRICT SCHOOL BOARD	\$ 284,333.12	\$ 257,001.54	\$ 27,331.58
THAMES VILLAGE JOINT VENTURE CORPORATION	\$ 104,432.69		\$ 104,432.69
THE BEER STORE	\$ 111,934.33	\$ 66,483.59	\$ 45,450.74
THE GRAND THEATRE	\$ 500,000.00	\$ 375,000.00	\$ 125,000.00
THE HOME DEPOT	\$ 101,249.24	\$ 62,021.49	\$ 39,227.75
THE LONDON FREE PRESS (DIV SUN MEDIA)	\$ 145,198.37	\$ 171,430.45	\$ (26,232.08)
THE OAKLANDS HOUSING CO-OPERATIVE INC	\$ 583,849.00	\$ 507,767.00	\$ 76,082.00
THE SALVATION ARMY CENTRE OF HOPE	\$ 5,410,759.29	\$ 5,868,119.03	\$ (457,359.74)
THE SPIRIT OF 1919 HOUSING CO-OP INC.	\$ 811,887.43	\$ 853,499.57	\$ (41,612.14)
THE TOWNSHIP OF MALAHIDE	\$ 110,318.58	\$ 47,445.54	\$ 62,873.04
THOMSON REUTERS CANADA	\$ 114,819.99	\$ 128,395.29	\$ (13,575.30)
TIBCO SOFTWARE (IRELAND) LIMITED	\$ 229,794.76	\$ 253,028.19	\$ (23,233.43)
TIMMINS MARTELLE HERITAGE	\$ 116,979.48	\$ 121,110.52	\$ (4,131.04)

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
TOLPUDDLE HOUSING CO-OPERATIVE INC	\$ 944,252.50	\$ 931,347.50	\$ 12,905.00
TRADITION CONSTRUCTION INC.	\$ 1,904,027.85	\$ 1,238,113.69	\$ 665,914.16
TRAFFIPAX LLC	\$ 219,251.44	\$ 299,468.29	\$ (80,216.85)
TREASURER, CITY OF TORONTO	\$ 184,816.19	\$ 167,382.23	\$ 17,433.96
TREE TECH, TREE AND PROPERTY MAINTENANCE	\$ 102,115.28		\$ 102,115.28
TROJAN TECHNOLOGIES	\$ 1,239,752.15	\$ 176,331.52	\$ 1,063,420.63
TROJAN TECHNOLOGIES GROUP ULC	\$ 275,490.28	\$ 231,248.10	\$ 44,242.18
TRY RECYCLING INC	\$ 2,445,418.90	\$ 2,766,632.84	\$ (321,213.94)
TTKA INC. O/A CLINTAR	\$ 175,135.22	\$ 233,113.57	\$ (57,978.35)
TURBODEN S.P.A	\$ 100,762.32		\$ 100,762.32
TURF CARE PRODUCTS CANADA LIMITED	\$ 255,228.17	\$ 204,267.29	\$ 50,960.88
TWIN EAGLE RESOURCE MGMT CANADA LLC	\$ 539,387.46		\$ 539,387.46
UAP INC.	\$ 144,831.00	\$ 147,106.55	\$ (2,275.55)
ULINE CANADA CORPORATION	\$ 151,539.14	\$ 120,316.97	\$ 31,222.17
UNIFIRST CANADA LTD	\$ 150,443.72	\$ 42,834.64	\$ 107,609.08
UNITY PROJECT FOR THE RELIEF OF	\$ 2,057,194.73	\$ 1,298,227.27	\$ 758,967.46
UNIVERSITY OF WESTERN ONTARIO	\$ 166,887.42	\$ 150,772.78	\$ 16,114.64
VENTRI DOOR TECHNOLOGIES	\$ 344,941.07	\$ 194,053.29	\$ 150,887.78
VERSATERM PUBLIC SAFETY INC.	\$ 361,503.42	\$ 352,684.30	\$ 8,819.12
VHA HOME HEALTHCARE	\$ 174,832.65	\$ 913.81	\$ 173,918.84
VOYAGEUR PATIENT TRANSFER SERVICES INC.	\$ 266,479.65	\$ 118,541.84	\$ 147,937.81
WARNER PLACE SENIORS' RESIDENCE ASSOC.	\$ 112,026.00	\$ 165,721.00	\$ (53,695.00)
WASTE CONNECTIONS OF CANADA INC.	\$ 269,086.58	\$ 117,644.09	\$ 151,442.49
WASTE MANAGEMENT OF CANADA CORPORATION	\$ 113,401.68	\$ 83,349.30	\$ 30,052.38
WATSON & ASSOC. ECONOMISTS LTD.	\$ 102,461.92		\$ 102,461.92
WEATHERTECH RESTORATION SERVICES INC.	\$ 299,553.54	\$ 569,183.59	\$ (269,630.05)
WESTERN DAY CARE CENTRE	\$ 2,174,595.05	\$ 1,607,382.82	\$ 567,212.23
WESTERN FAIR SPORTS CENTRE	\$ 2,201,571.68	\$ 2,158,403.66	\$ 43,168.02
WHITEHILLS CHILDCARE ASSOC.	\$ 2,588,574.49	\$ 2,154,527.62	\$ 434,046.87
WHITEOAK HERITAGE HOUSING CO-OP INC.	\$ 104,338.00	\$ 148,518.00	\$ (44,180.00)
WIL COUNSELLING & TRAINING	\$ 641,697.62	\$ 522,690.37	\$ 119,007.25
WILLIAM MERCER WILSON NON-PROFIT CENTRE	\$ 669,562.34	\$ 529,027.00	\$ 140,535.34
WILSON & ASSOCIATES CONTRACTING LTD	\$ 1,941,346.81	\$ 1,084,087.06	\$ 857,259.75
WINDSOR SALT LTD.	\$ 3,856,863.09	\$ 1,327,054.23	\$ 2,529,808.86
WINDY WOODS CO-OPERATIVE HOMES OF	\$ 968,395.37	\$ 912,962.70	\$ 55,432.67
WOLSELEY CANADA INC.	\$ 1,215,084.13	\$ 701,572.77	\$ 513,511.36
WONDERLAND NON-PROFIT 199 COMMISSIONERS	\$ 177,813.00	\$ 145,495.00	\$ 32,318.00
WOOD ENVIRONMENT & INFRASTRUCTURE	\$ 156,211.29	\$ 154,460.20	\$ 1,751.09

Appendix "A"
2022 Payments Sorted by Supplier

Payee Name	2022 Total	2021 Total	Amount Increase (Decrease)
WORK EQUIPMENT LTD.	\$ 106,654.14	\$ 212,189.99	\$ (105,535.85)
WORLD SIKH ORGANIZATION OF CANADA	\$ 100,000.00		\$ 100,000.00
WSP CANADA INC.	\$ 1,642,584.62	\$ 1,503,068.44	\$ 139,516.18
XPERA RISK MITIGATION & INVESTIGATION LP	\$ 159,957.69	\$ 915.87	\$ 159,041.82
XYLEM CANADA COMPANY	\$ 237,200.92	\$ 30,609.80	\$ 206,591.12
YMCA OF SOUTHWESTERN ONTARIO	\$ 10,472,289.63	\$ 7,923,083.69	\$ 2,549,205.94
YOUTH OPPORTUNITIES UNLIMITED	\$ 2,617,194.71	\$ 2,582,696.23	\$ 34,498.48
ZAMBONI COMPANY LTD.	\$ 510,220.53	\$ 590,934.65	\$ (80,714.12)
ZIMMER AIR SERVICES INC.	\$ 113,000.00	\$ 19,413.40	\$ 93,586.60
ZT RESTORATIONS INC	\$ 119,796.95	\$ 156,956.80	\$ (37,159.85)
ZURICH INSURANCE COMPANY LTD.	\$ 4,528,234.74		\$ 4,528,234.74

Specific Payments Removed:

- 1) Payroll Liabilities/ Employee Benefits
- 2) School Boards Tax Levy
- 3) Payments to Individuals (non-contractor)

- 4) Boards and Commission Payments
- 5) Property Tax Payments
- 6) Payments processed by AP on behalf of the Elgin Water Board, Huron Water Board, Tourism London and the Housing Development Corporation
- 7) Security Releases
- 8) Insurance Premiums, Claim Settlements and Adjuster Services

Payments Include:

All Canadian, US Dollar and Foreign Currency Payments (amounts are all in the equivalent Canadian dollar) and reflects the total payment made to the supplier along with applicable sales tax.

Appendix 'B'

Professional Consulting with Aggregate Expenditures > \$100K

Consultant Name	2022 Amount
PARSONS INC.	\$100,611
CALLIDUS ENGINEERING	\$103,627
SPRIET ASSOCIATES LONDON LTD	\$110,763
GOLDER ASSOCIATES LTD.	\$112,044
MTE CONSULTANTS INC.	\$113,947
CALLON DIETZ INCORPORATED	\$134,697
KOVACS GROUP INC.	\$141,613
MATRIX SOLUTIONS INC.	\$154,879
EXP SERVICES INC.	\$181,385
IBI GROUP PROFESSIONAL SERVICE	\$208,078
DILLON CONSULTING LIMITED	\$329,755
STANTEC CONSULTING LTD.	\$476,711
AECOM CANADA LTD.	\$444,982
TOTAL:	\$2,613,091

Appendix "C"

2022 List of Administratively Awarded Tenders < \$6M - Section 13.2

Project Number	Project Name	Award Amount	Person Responsible
RFT-2022-040	Kilworth Bridge - Wildlife Barrier Project	\$ 38,100.00	Kelly Scherr
RFT-2022-169	Supply and Delivery of Solar Powered Rapid Rectangular Flashing Beacons (RRFB) Complete Units	\$ 58,875.00	Kelly Scherr
RFT-2022-052	Supply, Installation and Removal of Permanent Pavement Markings	\$ 65,250.00	Kelly Scherr
RFT-2022-202	Power Washing in Support of Roads Operations	\$ 67,920.00	Kelly Scherr
RFT-2022-072	Invasive Species Management in Parks	\$ 86,945.00	Kelly Scherr
RFT-2022-050	Supply & Delivery of Automotive Lubricants	\$ 88,020.78	Anna Lisa Barbon
RFT-2022-094	Maintenance of Planted Landscapes in Medians	\$ 99,400.00	Kelly Scherr
RFT21-122	J. Allyn Taylor Building Façade Lighting	\$ 104,983.12	Anna Lisa Barbon
RFT-2022-193	Medway Community Centre Building Automation System (BAS) Upgrade	\$ 107,900.00	Anna Lisa Barbon
RFT-2022-153	Supply and Delivery of Advanced Traffic Controller Cabinet Components	\$ 111,830.80	Kelly Scherr
RFT-2022-039	Supply of Electrical Control Panel & Instrumentation for Proposed Victoria Street Pumping Station	\$ 114,000.00	Kelly Scherr
RFT-2022-168	Veronica Avenue Roadway Lighting Installation	\$ 116,631.00	Kelly Scherr
RFT-2021-02	TEST 2022 Infrastructure Project	\$ 120,000.00	Kelly Scherr
RFT-2022-183	Area 3 Street Light Re-lamp	\$ 126,566.00	Kelly Scherr
RFT-2022-083	McMahen Park - Horseshoe Pits Relocation	\$ 126,589.34	Kelly Scherr
RFT-2022-042	Electrical Services at Various City of London Facilities	\$ 142,900.00	Anna Lisa Barbon
RFT-2022-179	Supply and Delivery of Mechanical Four Wheel Drive Tractors with Cab and Front End Loader	\$ 152,000.00	Anna Lisa Barbon
RFT-2022-149	Automated Turning Movement Counts at Various Intersections	\$ 155,000.00	Kelly Scherr
RFT21-119	RFT21-119 Supply & Installation of Parking Lot Lighting for Municipal Lot #12	\$ 177,010.83	Kelly Scherr
RFT-2022-107	Supply and Installation of New Intersection Pedestrian Signal at the Intersection of Tecumseh Street at Wharncliffe Road South	\$ 184,366.78	Kelly Scherr
RFT21-110	Street Lighting Installation Blythwood Road and Harlech Gate	\$ 185,887.23	Kelly Scherr
RFT-2022-172	Young Tree Structural Prune and Subsurface Liquid Injection Fertilization	\$ 197,932.14	Kelly Scherr
RFT-2022-274	201 Queens 3rd Floor Interior Renovation	\$ 207,600.00	Anna Lisa Barbon
RFT-2022-208	Bunker Gear Maintenance	\$ 208,243.29	Cheryl Smith
RFT-2022-103	Surface Treatment for Road Maintenance	\$ 209,040.60	Kelly Scherr
RFT-2022-090	Installation of a New Pedestrian Crossing for Commissioners Road West at Springbank Park West Gate	\$ 218,011.10	Kelly Scherr
RFT-2022-003	Renovation to AJ Tyler Britespan Building	\$ 223,800.00	Anna Lisa Barbon
RFT21-114	Southeast Pumping Station and Reservoir Inlet Valve Replacement	\$ 236,637.99	Kelly Scherr

Appendix "C"

2022 List of Administratively Awarded Tenders < \$6M - Section 13.2

Project Number	Project Name	Award Amount	Person Responsible
RFT-2022-200	Wilton Grove North Salt Dome Structural Repair and Roofing	\$ 239,100.00	Anna Lisa Barbon
RFT-2022-112	HVAC Service Provider - Wastewater Treatment Plants	\$ 243,000.00	Kelly Scherr
RFT-2022-122	After Hours Backhoe Services	\$ 273,300.00	Kelly Scherr
RFT-2022-077	Hamilton Road Tree Improvements	\$ 281,674.00	Kelly Scherr
RFT-2022-078	2022 Speed Cushion Program	\$ 284,265.21	Kelly Scherr
RFT-2022-084	Vacuum Sewer Truck With Operator	\$ 285,009.55	Kelly Scherr
RFT-2022-091	Installation of a New Traffic Signal for North Routledge Park at Hyde Park Road	\$ 292,148.40	Kelly Scherr
RFT-2022-134	Supply and Installation of Electric Vehicle Chargers at AJ TYLER Building	\$ 300,920.69	Anna Lisa Barbon
RFT-2022-143	Fanshawe Park Road East Roadway Lighting Installation	\$ 316,987.27	Kelly Scherr
RFT-2022-135	Pedestrian Crossover (PXO) Installations	\$ 325,980.00	Kelly Scherr
RFT-2022-102	Supply and Delivery of Traffic Signal Advanced Transportation Controller Cabinets	\$ 329,955.00	Kelly Scherr
RFT-2022-212	Roof Replacement A.J. Tyler Administration Building	\$ 338,463.00	Anna Lisa Barbon
RFT21-132	Supply and Delivery of PVC Pipe and Fittings	\$ 354,820.00	Kelly Scherr
RFT-2022-109	Supply and installation of New Intersection Pedestrian Signals at the Intersections of Hamilton Road at Inkerman Street and Hamilton	\$ 356,417.60	Kelly Scherr
RFT-2022-219	Supply & Delivery of Forestry Aerial Chipper Truck	\$ 362,695.00	Anna Lisa Barbon
RFT-2022-155	Byron Community Centre, Civic Garden Complex and Rose Garden Parking Lot Repaving	\$ 398,353.01	Anna Lisa Barbon
RFT-2022-182	Traffic Signal Installation at Oxford Street East at William Street	\$ 440,269.30	Kelly Scherr
RFT-2022-059	Huron Street Watermain Remediation	\$ 444,444.44	Kelly Scherr
RFT21-112	People and The City Monument Restoration	\$ 474,000.00	Anna Lisa Barbon
RFT-2022-140	Contract #4: Replacement of Brick Sidewalk	\$ 497,415.00	Kelly Scherr
RFT-2022-186	Supply and Delivery of Harris XL-95P Portable 2-Way Radios	\$ 508,259.36	Cheryl Smith
RFT-2022-171	Stronach Arena HVAC Infrastructure Upgrades - Phase II	\$ 544,269.00	Anna Lisa Barbon
RFT21-111	Traffic Signal Replacement and Street Light Installation Springbank Drive at Kernohan Parkway	\$ 554,634.50	Kelly Scherr
RFT-2022-198	Traffic Signal Installation for Edgevalley Road at Highbury Avenue North	\$ 556,785.34	Kelly Scherr
RFT-2022-156	Fire Station Pavement Improvements - Stations 1, 4, 5, 6 and 9	\$ 589,219.35	Anna Lisa Barbon
RFT-2022-217	Powell Drain Driveway Culvert Replacement and Uplands North SWMF Outlet Retrofit	\$ 599,393.56	Kelly Scherr
RFT-2022-010	Annual New Sidewalk Program	\$ 676,837.50	Kelly Scherr
RFT-2022-121	Mill and Overlay of Various Streets	\$ 706,235.00	Kelly Scherr

Appendix "C"

2022 List of Administratively Awarded Tenders < \$6M - Section 13.2

Project Number	Project Name	Award Amount	Person Responsible
RFT-2022-057	City of London Arena Lighting and North London Optimist Community Centre Upgrades	\$ 755,274.94	Anna Lisa Barbon
RFT-2022-152	Annual Cathodic Protection Program 2022	\$ 790,782.00	Kelly Scherr
RFT-2022-175	Installation of New Traffic Signals at Gainsborough Road at Coronation Drive and Huron Street at Vesta Road	\$ 852,220.98	Kelly Scherr
RFT-2022-116	Supply of Granular Materials	\$ 900,000.00	Kelly Scherr
RFT-2022-192	2022 Infrastructure Renewal Program Northcrest Drive	\$ 992,370.00	Kelly Scherr
RFT-2022-101	2022 Stormwater Management Facility Remediation Program	\$ 1,029,794.17	Kelly Scherr
RFT-2022-013	Stanton Drain/Smart Centre trunk storm sewer replacement construction project	\$ 1,118,778.67	Kelly Scherr
RFT-2022-201	Exeter Road Operations Centre Compressed Natural Gas Fleet West Garage Upgrades	\$ 1,145,969.00	Anna Lisa Barbon
RFT-2022-115	2022 Infrastructure Renewal Program - Valleyview Avenue	\$ 1,294,243.18	Kelly Scherr
RFT-2022-223	2022 Local Road Reconstruction Program- Contract #4	\$ 1,348,425.78	Kelly Scherr
RFT-2022-136	Skyway Industrial Park – Phase 2 – Assumption Contract	\$ 1,489,440.24	Scott Mathers
RFT-2022-226	Decommissioning of the Trib 'C' Temporary Storm Water Management Facility 'A'	\$ 1,580,607.09	Kelly Scherr
RFT-2022-047	Arterial Road Rehabilitation & Active Transportation Cycle Lane Infrastructure Project	\$ 1,647,658.00	Kelly Scherr
RFT21-128	2022 Infrastructure Renewal - Hickson Ave. & Belgrave Ave.	\$ 1,845,125.70	Kelly Scherr
RFT-2022-203	Labatt Park Upgrades for Accessible Washrooms, Lighting and Bleachers	\$ 1,960,600.00	Anna Lisa Barbon
RFT-2022-118	2022 IRP - Thorncrest Crescent Reconstruction Project	\$ 2,090,966.79	Kelly Scherr
RFT21-124	RFT21-124 Waterworks Materials - Inventory & Capital	\$ 2,295,529.75	Kelly Scherr
RFT-2022-131	Arterial Road Rehabilitation & Cycling Lane Upgrade 2022	\$ 2,305,347.00	Kelly Scherr
RFT-2022-095	Dearness Home Auditorium Addition and Renovation London Ontario	\$ 2,353,000.00	Anna Lisa Barbon
RFT-2022-074	Contract 7 - Hansuld Street and Dale Street Reconstruction	\$ 2,547,221.70	Kelly Scherr
RFT-2022-173	2022 Local Road Reconstruction Program - Contract #3	\$ 2,639,491.51	Kelly Scherr
RFT-2022-093	Rental of General Equipment with Operators	\$ 2,645,000.00	Kelly Scherr
RFT21-129	Contract # 5 – Glen Cairn Phase 1	\$ 3,106,329.56	Kelly Scherr
RFT21-121	Greenway WWTP UV Upgrades	\$ 3,372,250.00	Kelly Scherr
RFT-2022-125	Local Road Reconstruction Program- Contract#1	\$ 3,495,415.00	Kelly Scherr
RFT20-80	Supply & Install 2022 Infill Trees	\$ 3,654,329.60	Kelly Scherr
RFT21-130	2022 Infrastructure Renewal Program Contract No. 8 – Churchill Avenue & Manitoba Street	\$ 3,967,261.41	Kelly Scherr
RFT21-127	2022 Infrastructure Renewal Program Victoria St & Victoria St Pumping Station	\$ 4,007,798.63	Kelly Scherr

Appendix "C"

2022 List of Administratively Awarded Tenders < \$6M - Section 13.2

Project Number	Project Name	Award Amount	Person Responsible
RFT21-131	2022 Infrastructure Renewal Program, Regent Street and William Street	\$ 4,843,381.69	Kelly Scherr
RFT-2022-051	Supply & Delivery of Crushed Rock Salt	\$ 5,276,724.43	Kelly Scherr
RFT-2022-233	Blakie Road Local Improvement	\$ 5,589,707.58	Kelly Scherr
RFT21-125	Dundas Street, Spruce Street and Burdick Place	\$ 5,788,554.50	Kelly Scherr
	Number of Administrative Approvals:	88	
	Total Value of Administrative Approvals:	\$ 94,235,891	
	Average Value of Administrative Approvals:	\$ 1,070,862	

Appendix ‘D’

SCHEDULE “A” – Levels of Contract Approval Authority

Sales taxes, excise taxes, goods and service taxes and duties shall be excluded in determining the price of a contract for the supply of goods or services for the purpose of the relationship of the price to the preauthorized expenditure limit. In the case of multi-year supply and/or service contracts, the preauthorized expenditure limit shall refer to the estimated annual expenditure under the contract. Emergencies as defined in Section 14.2 are exempt from this Approval Authority.

Dollar Value (excluding taxes, duty or shipping)	Tool / Procurement Process	Approval Authority	Policy Section
Under \$15,000	Purchasing Card or Purchase Order	Deputy City Manager or any employee exercising delegated authority approval	9
Greater than \$15,000 to \$50,000	IRFQ (Informal Request for Quotation) – three written quotes. Note: A copy of the quotes must be provided to Purchasing and Supply for their records.	Deputy City Manager or any employee exercising delegated authority approval	10
Greater than \$50,000 to \$100,000	RFQ	Deputy City Manager or any employee exercising delegated authority approval and Manager of Purchasing and Supply (jointly)	11
Up to \$100,000	RFP – note that Irregular Results greater than \$15,000 require Committee and City Council Approval.	Deputy City Manager or any employee exercising delegated authority approval and Manager of Purchasing and Supply (jointly)	12

Dollar Value (excluding taxes, duty or shipping)	Tool / Procurement Process	Approval Authority	Policy Section
Greater than \$100,000 to \$6,000,000	RFT without an Irregular Result	Deputy City Manager or any employee exercising delegated authority approval and Manager of Purchasing and Supply (jointly)	13
Greater than \$6,000,000	RFT	Committee and City Council	13
Greater than \$100,000	All RFQ and RFT with an Irregular Result	Committee and City Council	11,12,13 & 8.10
Up to \$50,000	Single Source or Sole Source	Deputy City Manager and Manager of Purchasing and Supply (jointly) – requires documented rationale	14.3 & 14.4
Greater than \$50,000	Single Source or Sole Source	Committee and City Council	14.3 & 14.4
Less than \$6,000,000	Contract Extensions – previously approved by City Council	Deputy City Manager and Manager of Purchasing and Supply (jointly) – requires documented rationale	20.2
Greater than \$6,000,000	Contract Extensions – previously approved by City Council	Committee and City Council	20.2
Up to \$50,000 or 3% of the Contract Value	Contract Amendments – subject to availability of sufficient funds in appropriate accounts and budget	Deputy City Manager or any employee exercising delegated authority approval OR Committee and City Council	20.3, 4.6

Note: The City Manager may also exercise the approval authority of a Deputy City Manager.

Note: For all IRFQ, RFQ, RFP, RFT as outlined under policy sections 8.10, 10, 11, 12, and 13, the criteria and analysis to determine best value must be clearly documented if not the lowest bid.

SCHEDULE “A” – Levels of Contract Approval Authority [Continued]

For the Appointment of Professional Consulting Services:

Dollar Value (excluding taxes, duty or shipping)	Tool / Procurement Process	Approval Authority	Policy Section
Less than \$100,000	Appointment from Pre- approved List	Deputy City Manager	15.2(c)
\$100,000 to the CETA threshold for goods and services limit as amended.	Proposals invited from 3 Firms on Pre-approved List	City Council	15.2(d)
Greater than the CETA threshold for goods and services limit as amended.	Two stages: REOI/RFQUAL and RFP	City Council	15.2(e)

Note: The City Manager may also exercise the approval authority of a Deputy City Manager.

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Anna Lisa Barbon,
Deputy City Manager, Finance Supports

Subject: Year 2023 Tax Policy

Date: April 11, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions be taken with respect to property taxation for 2023:

- a) the attached proposed by-law (Appendix 'A') being a by-law setting tax ratios for property classes in 2023, in accordance with Sub-sections 308(4) and 308.1(4) of *the Municipal Act, 2001* BE INTRODUCED at the Municipal Council meeting to be held on April 25, 2023, it being noted that the 2023 Municipal Tax Ratio By-Law has been prepared reflecting the equalization of the average property tax increase in residential and multi-residential classes with no change to other tax ratios; and
- b) the attached proposed by-law (Appendix 'B') being a by-law levying tax rates for property classes in 2023, in accordance with Sections 307 and 312 of the *Municipal Act, 2001* BE INTRODUCED at the Municipal Council meeting to be held on April 25, 2023

Executive Summary

The 2023 Tax Policy is shaped by announcements and decisions made in late 2022 by the Province, approval of the City of London's 2023 tax levy, and taking into consideration the pause in property reassessment. The most notable of these provincial announcements was the maintaining of the same education tax rates as 2022 which incorporates the ongoing impact of the reduction in the business education tax (BET) rates, and making tax ratio flexibility permanent. Based on all these factors, Civic Administration has prepared the 2023 Tax Policy which will equalize the average property tax increase for residential and multi-residential property classes. This results in a slight decrease in the multi-residential tax ratio while still remaining competitive in comparison with municipal peers.

Linkage to the Corporate Strategic Plan

Council's 2019-2023 Strategic Plan for the City of London identifies "Leading in Public Service" as a strategic area of focus. A specific strategy relating to this strategic priority is to develop a tax policy that aligns with Council priorities of the Strategic Plan. The expected result is to maintain London's finances in a transparent and well-planned manner to balance equity and affordability over the long term. The tax policy achieves this result by focusing on equity within and between property tax classes and examining alternatives in a transparent manner.

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

- Corporate Services Committee, February 18, 2020, Consent Item 2.5, Future Tax Policy – Possible Directions

- Corporate Services Committee, January 30, 2023, Consent Item # 2.3, Assessment Growth for 2023, Changes in Taxable Phase-in Values, and Shifts in Taxation as a Result of Reassessment
- Corporate Services Committee, February 21, 2023, Consent Item # 2.8, 2023 Tax Policy Expectations

1.2 Tax Policy Guiding Principles

Tax Policy looks at how the municipality chooses to allocate the amount of property taxes to be collected for municipal purposes as set out in the tax levy approved by Municipal Council through the budget process.

The guiding principles for the City of London's Tax Policy are equity, economic development, transparency, and administrative efficiency.

The tax policy follows the equity principle by focusing on equity and fairness within and between property tax classes.

The tax policy is an effective tool as it can help ensure the City has a competitive property tax system which can impact business retention and the diversification of economic development.

Tax policy achieves transparency when decisions and alternatives are examined in an open and public manner which is understandable to taxpayers.

When considering any change to the property tax system, such as an optional property tax class, it is important to ensure administrative efficiency and cost effectiveness can be maintained.

1.3 Tax Levy versus Tax Policy

On February 14, 2023, the Municipal Council approved the amount of funding required to be raised by municipal property taxes for the 2023 fiscal year. The 2023 tax levy increase from rates was approved at 3.1% higher than the 2022 tax levy. Tax Policy, using tax ratios, allocates the property taxes to be collected for municipal purposes across the various property classes in the municipality; residential, multi-residential, farm, pipelines, managed forests, commercial, and industrial. To use an analogy, the tax levy identified as part of budget approval determines the size of the pie, and tax policy determines the size of each piece of pie according to class. In most years, assessment changes alter the size of each piece and tax ratios are adjusted to achieve the optimal size for each class. In the absence of reassessment, the pieces for each class are the same as the previous year.

1.4 Definition of the Term "Tax Ratio"

Tax ratios compare the tax rate for municipal purposes in a particular property class to the residential class. The ratio for the residential class is deemed to be 1.00. A tax ratio of 2.00 would therefore indicate a municipal tax rate twice the residential municipal tax rate. Education tax rates are set by the Province and are not dependent on tax ratios approved by municipal Council. Under subsection 308(4) of the *Municipal Act, 2001* all single tier municipalities are required to pass a by-law each year to establish tax ratios for the year.

1.5 London's Tax Ratios, Provincial Thresholds and Municipal Comparisons

In reviewing the tax policy for 2023, it should be noted that none of the property classes in the City of London have tax ratios that are above the Provincial thresholds. The only property class in London that was ever above the Provincial threshold was the industrial class. Council moved the industrial ratio down to the threshold for 2001 taxation. When establishing tax ratios from 2006 through 2022, Council has maintained the policy of not

permitting tax ratios in any property class to exceed Provincial thresholds. As a result, no property classes are limited to increases at half of the residential rate increase.

Schedule “A”, attached, summarizes the tax ratios for municipalities with populations greater than 100,000 included in the 2022 Municipal Study prepared by BMA Management Consulting Inc. London has a commercial tax ratio that is above the median for the group by 3.0% and 7.1% above the average. The multi-residential ratio is below the median by 8.2% and below the average by 2.5%. The industrial tax ratio is below the median by 14.2% and below the average by 17.1%.

For 2022, the only cities to reduce ratios in the multi-residential, commercial, and industrial classes had ratios above the provincial thresholds in those classes.

The tax ratios in effect for the year 2022 and their proximity to the Provincial thresholds or averages established in 2001, as well as the Provincial targets or allowable ranges can be summarized as follows:

	City of London 2022 Tax Ratio	Provincial Threshold/Average (O.Reg. 73/03)	Provincial Targets/Allowable Ranges (O.Reg. 386/98)
Commercial	1.910000	1.98	0.6 to 1.1
Industrial	1.910000	2.63	0.6 to 1.1
Multi-Residential	1.711880	2.00	1.0 to 1.1
Pipeline	1.713000	N/A	0.6 to 0.7
Farm	0.102820	N/A	N/A
Residential	1.000000	N/A	N/A
New Multi-Residential	1.000000	N/A	1.0 to 1.1

Schedule “D” attached, provides comparative information on how different municipalities tax the various major property classes. This information comes from the 2022 BMA Municipal Study and includes municipalities with populations greater than 100,000. The last column of Schedule “D” is a theoretical calculation that shows the tax increase that would be required in the residential property class in each municipality if all property classes had a tax ratio of 1. The data indicates that the theoretical adjustment for the City of London would be close to the middle of the group without giving special weighting to Toronto to reflect its much larger size. The City of London’s tax ratios are in the average range and not unusual when compared to other major centres in the Province.

1.6 Revenue Neutral Ratios

Since values for different classes of property rarely change at a uniform rate, the share of assessment shifts between classes during each reassessment. If residential class values increase at a rate greater than the municipality as a whole, a tax shift primarily impacting the residential class will result. Provincial legislation prohibits municipalities from increasing non-residential tax ratios which are outside of the allowable ranges. However, since 2009, municipalities have been permitted to mitigate tax shifts due to equity changes from reassessment by adopting transition tax ratios that achieve a revenue neutral effect. This may result in an increase to non-residential tax ratios provided they do not exceed established thresholds. As stated in the property tax decisions letter from the province, this flexibility is now permanent.

1.7 Review of Tax Policy is an Annual Requirement

Subsection 308(4) of the *Municipal Act, 2001* requires that all single tier municipalities “shall pass a by-law in each year to establish the tax ratios for that year for the municipality”. Tax ratios determine the distribution of tax levy between the different property classes.

Every 4 years a general reassessment of the Province occurs in accordance with section 19.2 of the Assessment Act with 2021 through 2023 being exceptions. Although reassessments have no effect on the total amount of the tax for any year, reassessments can affect the way the tax burden is distributed between the different property classes.

The setting of tax ratios permits municipal councils to control the way tax burden is distributed between property classes. Tax ratios need to be reviewed every year to determine how the current year's tax burden is being imposed on the different property classes and how the tax ratios in each year compare to the level of tax ratios in other municipal jurisdictions in the Province. The setting of tax ratios by municipal councils is subject to legislation contained in part VIII of the *Municipal Act, 2001* and various regulations filed in accordance with that part of the Act.

Provincial tax policy with respect to education property taxation is also relevant to tax policy determination at the municipal level. Each year the Ministry of Finance for the Province sends a letter to all municipalities in the Province advising them of any changes to municipal tax policy restrictions on municipalities. The Province also normally provides in the letter information about provincial education property tax rates and education property tax policy decisions. This information was received by the City on December 19, 2022 from the Ministry of Finance. All the information in this annual letter is relevant to tax ratio setting at the municipal level and this has been included as part of the Year 2023 Education Tax Rates report.

Due to the assessment freeze continuing for 2023, there are no assessment-related tax shifts, and the use of revenue neutral ratios is not relevant. Provincial tax policy with respect to education property taxation has resulted in significant savings in the education portion of property taxes for the commercial and industrial classes since 2021.

2.0 Discussion and Considerations

2.1 Possible Directions identified in the 2023 Tax Policy Expectations report to Corporate Services Committee on February 21, 2023

In the above referenced report, four possible directions were identified. They were as follows:

1. Maintain tax ratios in the three main non-residential classes at their current levels.
2. Adjust ratios on an annual basis to mitigate assessment related tax increases in property classes (possibly giving priority to the multi-residential property class).
3. Reduce all the non-residential tax ratios in a gradual way (possibly giving priority to the multi-residential property class), and/or
4. Focus only on lowering the multi-residential tax ratio over a period of time.

These directions have guided City of London Tax Policy over the years. Outlined below is an overview of the 2023 tax policy recommendation and alternatives presented for consideration as outlined in detail on Schedule 'B'. Note, as there is no reassessment of property values until at least 2024, 'direction' #2 was not an applicable consideration.

Civic Administration Recommendation

- Equalize the average property tax increase in residential and multi-residential property classes, which results in a slight reduction in the multi-residential tax ratio. This recommendation is in keeping with 'direction' #4 where the focus is on only lowering the multi-residential ratio over a period.

Alternative 'A'

- No changes are made to tax ratios, tax ratios for 2023 are kept the same as they were in 2022. This alternative is in keeping with 'direction' #1 where tax ratios in the three main non-residential classes are maintained at their current levels.

Alternative 'B'

- Equalize the average property tax increase in residential, and multi-residential classes while reducing the tax ratios for multi-residential, commercial, and industrial property classes. This alternative is in keeping with 'direction' #3 where all the non-residential tax ratios are reduced in a gradual way.

Alternative 'C'

- Reduce the commercial and industrial property class tax ratios to the median commercial ratio of 1.85 while equalizing the average increase in residential and multi-residential property classes. This alternative is in keeping with 'direction' #3.

Alternative 'D'

- Reduce only the multi-residential ratio to 1.5 and equalize the municipal tax increase in residential and all other classes. This alternative is in keeping with 'direction' #4.

2.2 Tax Policy Recommendation Explanation

2.2.1 Tax Ratio Recommendation – Multi-residential Property Class

Schedule "A" indicates the multi-residential ratio in the City of London is below the average and the median when compared to the other municipalities listed. In December 2016, the Provincial Ministry of Finance issued a letter indicating that the Province had concerns with respect to the taxation of multi-residential properties, and it was their intention to study the issue and consult with various stakeholders beginning early 2017. In the letter, the Province indicated its intention to restrict tax increases in the multi-residential property class in 2017, in any municipality where the 2017 tax ratio was greater than 2.0. London was not subject to this restriction since its tax ratio was below the 2.0 level. The same tax ratio restriction for the multi-residential property has been in place since 2018 and is in place for 2023.

In the property tax decision letter for 2023, the Ministry of Finance, referencing *Ontario's Housing Supply Action Plan 2022-2023*, emphasized that the provincial government has committed to consulting with municipalities on potential approaches to reduce the current property tax burden on multi-residential apartment buildings. This is similar to the approach used in 2016 which resulted in reducing the multi-residential ratio threshold to 2.0. A new round of consultation may trigger a further reduction to the multi-residential ratio threshold.

Since the year 2000, the City has decreased its multi-residential tax ratio from 2.3852 to 1.711880 in 2022. This has been the result of adopting a long-term policy to equalize non-residential tax ratios, and also to equalize municipal tax increases in the residential and multi-residential property classes in particular years. In 2015, the City equalized non-residential tax ratios. From 2016 to 2020 the City annually equalized municipal tax increases in the residential and multi-residential property classes and decreased the multi-residential property class tax ratio below the commercial and industrial levels.

In 2017, the Province implemented a new multi-residential property class which has created a situation where multi-residential properties are being taxed on a long-term basis at very different levels based on nothing more than the date of construction. This would seem to contradict the basic principle of equity in the tax policy. All properties

within the same property class should pay the same tax rate. The planned consultation by the province may address the current inequity in multi-residential properties. In response to anticipated reductions in the multi-residential ratio threshold, Council may wish to consider adopting a policy to adjust the tax ratio for the multi-residential property class to the new construction level gradually over an extended period of time. The justification for this approach would be to establish equity within the property class so that all properties would be subject to the same tax rate on their market value. The approach would need to be gradual to mitigate the effect on other property classes.

Support for this position appears to be based, at least partially, on the premise that the entirety of any reduction in property taxes will flow through to tenants. The concept of tax incidence identifies who ultimately pays for the tax, either directly or indirectly. A property tax is treated as a cost of doing business which businesses will attempt to recover in higher prices from consumers or tenants. Depending on rates in other jurisdictions and other market factors, the full recovery of property taxes from tenants may not be achieved. Just as market conditions will determine how much of a tax increase is passed on to tenants, the market rate for rental rates will determine how the portion of a property tax reduction will be shared with tenants. The Residential Tenancies Act, 2006 does require that decreases in property taxes be transferred onto the current tenant where the decrease exceeds 2.49%. There are significant limitations and qualifications to this requirement as it does not apply to future tenants, nor does it apply to any residential apartments occupied for the first time after November 15, 2018.

For 2023, due to the delayed reassessment, tax increases in the multi-residential and residential classes for municipal purposes are already equalized. A slight reduction to the multi-residential ratio results in equalization including education using the same ratios as 2022 for all other classes. This is reflected in the "Recommendation" column on Schedule "B", which adjusts the multi-residential tax ratio to 1.7096 with no changes to the other property tax class ratios.

2.2.2 Tax Ratio Recommendation – Commercial and Industrial

Schedule "A" attached, summarizes the tax ratios for municipalities with populations greater than 100,000 included in the 2022 Municipal Study prepared by BMA Management Consulting Inc. Schedule "A" shows the tax ratios for the three main non-residential property classes – Commercial, Industrial, and Multi-residential. In 2015, the City of London achieved a long-term objective identified in September 2011 of lowering and equalizing the tax ratios in the main non-residential property classes. Over a four (4) year period, the City adjusted all the main non-residential tax ratios to a level of 1.95. The City gradually reduced the ratios for the commercial and industrial property classes from 2017 to 2020. As shown in Schedule "A", the City of London arguably has a competitive advantage as both the multi-residential and industrial class ratios are below the provincial average and median.

The information in Schedule "A" shows that, in 2022, only four municipalities reduced the multi-residential, commercial, and/or industrial ratios. Toronto reduced all business class ratios, Hamilton reduced the multi-residential and industrial ratios, and Thunder Bay reduced the commercial and industrial ratios. The ratios for the City of London are still lower and more competitive than each of the four municipalities that saw decreases in 2022.

For 2023, it is recommended that Commercial and Industrial tax ratios continue to be maintained at a uniform level. It would seem there is no reasonable justification for taxing industrial properties at higher rates than commercial properties, as was a past practice prior to 2015. The Province has accepted the validity of this position in the setting of education tax rates for commercial and industrial properties. Starting in 2017, the Province established equal education property tax rates for commercial and industrial properties and has continued this practice for the 2023 taxation year.

For 2023, the freeze on reassessments means the commercial and industrial tax ratios are already at a level to equalize municipal tax increases in the commercial and residential property classes. This is illustrated in the “average tax increases in property classes excluding education” cell under the “Recommendation” column on Schedule “B” attached. Normally, to achieve this the commercial and industrial ratios would be set at what is generally described as a revenue neutral level. If no ratio adjustment is made, the average municipal tax increase in all classes would be 3.05% as indicated on Schedule “C”, attached. Schedule “A” indicates that the City of London commercial tax ratio in 2022 was above the average level although close to the median level for the group.

It is unknown what impact the new assessed values will have on the various property tax classes. If, for example, residential values increase significantly more than commercial and industrial values, revenue neutral ratios, whose permitted use is now permanent, may be required which would result in an increase to commercial and industrial ratios which would lead to a larger increase if those ratios were reduced prior to the reassessment. Due to the unknown impact of future assessment values and to provide the most flexibility in the future, it is recommended that Direction # 4 is employed for 2023 which is to equalize the average property tax increase which includes education in the residential and multi-residential classes while maintaining all other ratios at the current levels.

2.2.3 Tax Ratio Recommendation – New Multi-residential Property Class

On July 5, 2017, the Minister of Finance signed a regulation requiring all municipalities to establish a new multi-residential property class with a tax ratio range between 1.0 and 1.1. The regulation applied to any multi-residential property in Ontario built or converted from a non-residential use, pursuant to a building permit issued after April 20, 2017. In accordance with this regulation, the City of London established a new multi-residential property class with a ratio of 1.0 in 2017. It is recommended that this ratio be continued for 2023. There has been property in the new multi-residential property class on the assessment roll provided to the City of London beginning with the 2020 taxation year.

2.2.4 Tax Ratio Recommendation - Farm Property Class

The tax ratio for the farm property is set in accordance with Section 308.1 of the *Municipal Act, 2001*. Under the provisions of that Sec. 308.1, the ratio is automatically reset to 0.25 every year unless the municipality sets it at a lower level by by-law each year. The farm property class is a very small class in the City of London, and changes in the tax ratio for the farm class have no significant impact on any other property classes. In the past, the City has always followed a policy of setting the farm property class tax ratio at a level that would result in the farm class receiving the average municipal tax increase, subject to the 0.25 maximum in the legislation. After a review of farm tax ratios and farm tax rates in the Province and in the vicinity of London this policy was discontinued for 2020. It is recommended that the tax ratio for farmland in 2023 be the same as 2022 which was 0.102820.

In December 2017, the Ministry of Finance issued a letter indicating that beginning in 2018 it would permit the option of a 75% tax rate reduction on the first \$50,000 of assessment related to qualifying non-farm commercial activity at a farm property. At the time of the 2018 property tax billing, MPAC had not provided the City of London with a list of any eligible properties and the City did not utilize this option. The assessment roll provided by MPAC indicates that only two (2) roll numbers in the City qualify for this special tax reduction. Participation in the program, however, is not recommended. Only two (2) properties qualify, and tax mitigation is already being provided to farmland property owners through the establishment of tax ratios. The tax reduction on two (2) properties would be less than \$2,000.

2.2.5 Tax Ratio Recommendation - Landfill Property Class

The City of London does not have any taxable property in the Landfill property class. It is recommended that a ratio be established each year, however, at the maximum permitted by legislation. Council would still have the ability to set a ratio at a lower level, at any point in time, in the future at its discretion if and when taxable assessment came into existence in the City. This approach will maximize the flexibility for ratio setting in this property class in the future. The maximum ratio permitted by legislation in 2023 is 3.262797 (Revenue neutral ratio x 1.05 or 3.107426 x 1.05).

2.2.6 Tax Ratio Recommendation - Pipeline

Unlike the commercial, industrial, and multi-residential classes, the Province has not set any threshold tax ratio level or levy restriction with respect to the pipeline class. However, there are significant restrictions on increases in pipeline tax ratios set out in section 308 of the *Municipal Act, 2001*. It is therefore recommended that the tax ratio for the pipeline class not be changed for the year 2023.

2.2.7 Summary of Tax Ratio Recommendations for 2023

In summary, for 2023 Civic Administration are recommending Council choose to equalize the average increase in residential and multi-residential property classes, including education, with no change to other property class ratios as shown under the "Recommendation" column on Schedule "B". Schedule "B" indicates the alternative tax ratios and the average % increases in taxes in the various property classes, both including and excluding the education component of the property tax bill. In most years, there is a reassessment phase-in which results in varying increases to property taxes across all property classes. Adjustments to ratios have occurred in the past to equalize tax increases across classes. In the absence of reassessment for 2023, no adjustments to tax ratios are required to equalize tax increases across property classes for the municipal portion. A slight reduction to the multi-residential ratio is required to equalize the average municipal tax increase in residential and multi-residential classes, including education. Equalizing the residential and multi-residential ratios in 2023 results in an average tax increase of 2.73% in these classes. This approach would allow commercial and industrial properties to continue to experience the full benefit of the education tax reduction implemented by the Province in 2021 with an average tax increase of 2.25% in 2023. As announced in the 2023 Provincial property tax decision letter, assessments will continue to be based on current value as of January 1, 2016, until at least 2024.

For preparation of the 2023 Municipal Tax Ratio By-Law, Civic Administration has prepared the By-Law (Appendix A) utilizing equalization of the residential and multi-residential tax increase with no change to other tax class ratios which recognizes the deferred reassessment and potential future assessment impacts.

2.3 Property Tax Rate Calculation Adjustment

In 2023, the Province is permitting an optional technical adjustment in the calculation of levy increases required to be disclosed on tax bills (Ontario Regulation 75/01). The option would be appropriate in situations where the municipality has not adequately included provisions for future losses from assessment appeals, and similar adjustments in tax levies and budgets of previous years. This is not currently the situation in the City of London and we do not recommend the selection of this option.

2.4 Ongoing Reductions in Business Education Taxes

Municipalities do not have a direct impact in setting education tax rates. Education Tax rates are set by the Province and provided to the Municipality historically in early spring. Municipalities have little control over the rates established. However, in April 2005, London City Council passed a resolution requesting that the Minister of Finance for the Province of Ontario "review the entire process for setting education property tax rates

for business properties and that education tax rates for properties in the City of London be lowered to a level consistent with other municipalities in the Province”.

Over the next fifteen years, London City Council continued to be a strong advocate of business education tax rate equalization across Ontario, culminating with a letter sent from Mayor Ed Holder to the Minister of Finance in 2019 requesting further clarification with respect to the long-term intention of the current government with respect to the business education property tax cuts that were temporarily frozen with the 2012 Provincial budget.

The persistent advocacy of London City Council was rewarded when, as part of the 2020 Provincial Budget, the Province announced that business education tax rates across the Province will be reduced to 0.88% in 2021. This means that cities like London will no longer be at a disadvantage based on provincial education property tax policy. As a result, education tax rates for business properties were reduced in 2021. For business properties where building permits were applied for before March 22, 2007, the business education tax rate for 2021 decreased from 1.25% to 0.88%. For business properties where building permits were applied for after March 22, 2007, the business education tax rate for 2021 decreased from 0.98% to 0.88%. The majority of business properties in the City of London had building permits applied for before the March 22, 2007, date and were eligible to receive the larger decrease. This rate reduction impacts both the commercial and industrial property classes. It is anticipated that, starting in 2021 and continuing in 2023, the reduction in BET will save commercial and industrial businesses in London \$20.95 million annually.

3.0 Financial Impact/Considerations

3.1 Tax Policy Has No Impact on Budget or Levy

Estimated revenues and expenditures are established during the budget process. The tax levy for 2023 has been set at \$736,457,801. The role of the tax policy is to determine how that levy is distributed between the various property tax classes.

4.0 Key Issues and Considerations

4.1 Tax Policy 2023 Schedules

Schedule “A”, attached, is a very important schedule. It shows how London’s tax ratios compare to other municipalities in the Province. This schedule indicates that the City of London currently has tax ratios in place which are competitive with other major cities in Ontario.

Schedule “B” attached shows the various options recommended for Council’s consideration with respect to setting 2023 tax ratios. The schedule shows the average % increase in each property class, both including and excluding the education component of the property tax. Schedule “B” also shows the ratios required to implement each identified alternative. The result of the delayed reassessment is that municipal portion of tax increases for all property classes, using current ratios, are equalized at 3.05%. Civic Administration has prepared the 2023 Municipal Tax Ratio By-Law using the option to equalize the residential and multi-residential tax increase with no change to other tax class ratios.

4.2 An End to Capping

Starting in the year 2020, no properties in the commercial industrial or multi-residential property classes are subject to capping or clawing-back. This means that in all property classes all properties will be subject to one uniform tax rate applicable to all properties within the property class and capping and clawing back tax changes in the City of London have completely ended in current and future years.

4.3 Re-assessment Delayed

Beginning with the 2008 current value assessment base, assessment increases were phased in over a four-year cycle. The phase-in process was implemented to provide an additional level of property tax stability and predictability. Any value decreases take effect immediately rather than being phased-in.

The province-wide reassessment by MPAC and subsequent four (4) year phase-in, scheduled to begin in 2021, has been deferred. The assessment roll provided by MPAC for use in calculating the 2023 property tax rates is based on a valuation date of January 1, 2016. Consultation will be performed by the Province to help determine the details and timing of the next assessment update. The new reassessment, anticipated for 2024 but not confirmed, may result in tax shifts between property classes in a pattern that is different from the previous four (4) year cycle. It is not yet known what valuation date will be used for the next reassessment.

4.4 Future Tax Policies

While assessment has been frozen for 2023, reassessments will occur in the future. The nature and timing of the reassessment remains unknown. In setting 2023 tax policy, it is important to recognize the potential tax shifts which may occur during the next assessment.

Moving forward, based on what is known to date, Civic Administration will continue to bring forward Tax Policy options for Municipal Council consideration in keeping with the four (4) directions that have been identified in this report, being mindful of the impact of reassessment and competitiveness of tax ratios in comparison with other Ontario municipalities.

Conclusion

The Ministry of Finance, in a letter to municipal treasurers, identified property tax decisions for the 2023 taxation year. These decisions include maintaining the same education rates as 2022, eliminating new construction classes, making tax ratio flexibility permanent, a continued delay to reassessment, and intentions to reduce the current property tax burden on multi-residential apartment buildings.

A delayed reassessment of property values has resulted in no assessment-based shifts and a municipal increase of 3.05% for all property classes if there are no changes to ratios. As no details are yet established for the next assessment, future impacts including tax shifts are unknown. As the province has indicated an intention to reduce the property tax burden on multi-residential properties, it is recommended that the City of London adopt the "Recommendation" column in Schedule "B" which is to equalize the residential and multi-residential tax increase with no change to other tax class ratios. The result is a municipal increase of 2.92% for the multi-residential class and 3.06% for all other classes.

Prepared by: Joseph McMillan, CPA, CGA, Division Manager,
Taxation and Revenue

Submitted by: Ian Collins, CPA, CMA, Director, Financial Services

Recommended by: Anna Lisa Barbon, CPA, CGA,
Deputy City Manager, Finance Supports

APPENDIX "A"

Bill No.
2023

By-law No.

A by-law setting tax ratios for property classes
in 2023.

WHEREAS section 308 of the *Municipal Act, 2001*, as amended, provides that the council of every single tier municipality in each year shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

2023 MUNICIPAL TAX RATIO BY-LAW

1. The tax ratios as set out in column 3 of Schedule "A" of this by-law are hereby established for 2023 taxation.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule "B" of this by-law and are indicated in the first two characters of the codes in column 2 of Schedule "A" of this by-law. Where there is more than one code in column 2 of Schedule "A" the codes are separated by a comma.

Administration of By-law

3. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

4. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 25, 2023.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First Reading –
Second Reading –
Third Reading –

SCHEDULE "A"
By-law No.

MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 TAX RATIOS
com taxable farmland 1	c1n, c0n	0.750000
com taxable farmland 2	c4n	1.910000
Commercial small scale on farm	C7n	1.910000
commercial taxable – hydro	chn	1.910000
commercial taxable vacant - hydro	cjn	1.910000
commercial taxable - excess - hydro	ckn	1.910000
commercial taxable tenant of Province	cpn	1.910000
com taxable	ctn	1.910000
com taxable excess land	cun	1.910000
com taxable vacant land	cxn	1.910000
office bldg taxable – hydro	dhn	1.910000
office bldg taxable	dtm	1.910000
office bldg taxable excess land	dun	1.910000
farmland taxable fp	ffp	0.102820
farmland taxable fs	ffs	0.102820
farmland taxable no support	Ftn	0.102820
farmland taxable ep	ftep	0.102820
farmland taxable es	ftes	0.102820
parking lot taxable	Gtn	1.910000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.910000
industrial taxable – hydro	ihn, isn	1.910000
industrial taxable-hydro- excess land	ikn	1.910000
industrial taxable	itn	1.910000
industrial taxable excess land	iun	1.910000
industrial taxable vacant land	ixn	1.910000
large industrial taxable	Ltn	1.910000
large industrial excess land	Lun	1.910000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.709600
multi-res taxable fp	mtfp	1.709600
multi-res taxable fs	mtfs	1.709600
multi-res taxable ep	mtep	1.709600
multi-res taxable es	mtes	1.709600
multi-res taxable n	mtn	1.709600
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtfp	1.000000

SCHEDULE "A" CONTINUED
By-law No.
MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2022 TAX RATIOS
res/farm taxable fs	rfs	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn	1.910000
shopping centre excess land	sun	1.910000
managed forest taxable fp	Tfp	0.250000
managed forest taxable fs	tfs	0.250000
managed forest taxable ep	tep	0.250000
managed forest taxable es	tes	0.250000
Landfill taxable	ht	2.959453
New multi-residential taxable	nt	1.000000

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C	Commercial	B	Taxable: General Excess Land
D	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	0, 1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II
		7	Taxable commercial small scale on farm

Note that each RTC will be applied in combination with an appropriate RTQ.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.

APPENDIX “B”

Bill No.
2023

By-law No.

A by-law levying tax rates for property classes in 2023.

WHEREAS in accordance with section 290 of the *Municipal Act, 2001*, as amended, Council has adopted estimates of all sums required during 2023 for the purposes of the municipality, including among other things a sum sufficient to pay all debts of the Corporation falling due within the year, any amount required to be raised for sinking funds, the cost of collection, abatement of and discount on taxes, uncollectible taxes and taxes that it is estimated will not be collected during the year, and reserves;

AND WHEREAS section 312 of the *Municipal Act, 2001*, as amended, provides that the council of every local municipality in each year shall levy in the manner set out in sections 307, 308 and 312 of the *Municipal Act, 2001*, as amended, on the whole of the assessment for real property according to the last revised assessment roll, a sum equal to the aggregate of the sums adopted under section 290 of the *Municipal Act, 2001*, as amended;

AND WHEREAS section 307 of the *Municipal Act, 2001*, as amended, provides that all municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act*, according to the amount assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

2023 MUNICIPAL RATE BY-LAW

2023 Levies

1. The tax rates set out in column 4 of Schedule “A” of this by-law are hereby levied in 2023 for the 2023 general local municipality levy on all of the assessment.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule “B” of this by-law and are indicated in the first two characters of the codes in column 2 of Schedule “A” of this by-law. Where there is more than one code in column 2 of Schedule “A” the codes are separated by a comma.

Tax on Certain Institutions

3. A tax or other amount payable on the 1st day of July, 2023, is hereby levied upon every university, college, institution, school, hospital or other facility described in section 323 of the *Municipal Act, 2001*, as amended, at the maximum rate for each student, place or bed, as the case may be, under that section.

Administration of By-law

4. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

5. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 25, 2023.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First Reading –
Second Reading –
Third Reading –

SCHEDULE "A"
By-law No.

Municipal Tax Rates

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 TAX RATIOS	YEAR 2023 GENERAL TAX RATE
com taxable farmland 1	c1n	0.750000	0.981125%
com taxable farmland 2	c4n	1.910000	2.498597%
commercial small scale on farm business	c7n, c0n	1.910000	2.498597%
commercial taxable - hydro	chn	1.910000	2.498597%
commercial taxable vacant -hydro	cjn	1.910000	2.498597%
commercial taxable - excess - hydro	ckn	1.910000	2.498597%
commercial taxable tenant of Province	cpn	1.910000	2.498597%
commercial taxable	ctn	1.910000	2.498597%
commercial taxable excess land	cun	1.910000	2.498597%
commercial taxable vacant land	cxn	1.910000	2.498597%
office bldg taxable - hydro	dhn	1.910000	2.498597%
office bldg taxable	dtn	1.910000	2.498597%
office bldg taxable excess land	dun	1.910000	2.498597%
farmland taxable fp	ffp	0.102820	0.134506%
farmland taxable fs	ffs	0.102820	0.134506%
farmland taxable no support	ftn	0.102820	0.134506%
farmland taxable ep	ftep	0.102820	0.134506%
farmland taxable es	ftes	0.102820	0.134506%
parking lot taxable	gtn	1.910000	2.498597%
industrial taxable farmland 1	i1n	0.750000	0.981125%
industrial taxable farmland 2	i4n	1.910000	2.498597%
industrial taxable - hydro	ihn	1.910000	2.498597%
industrial generating station	isn	1.910000	2.424378%
industrial taxable - hydro- el	ikn	1.910000	2.498597%
industrial taxable	itn	1.910000	2.498597%
industrial taxable excess land	iun	1.910000	2.498597%
industrial taxable vacant land	ixn	1.910000	2.498597%
large industrial taxable	Ltn	1.910000	2.498597%
large industrial excess land	Lun	1.910000	2.498597%
multi-res taxable farmland 1 ns	m1n	0.750000	0.981125%
multi-res taxable farmland 1 ep	m1ep	0.750000	0.981125%
multi-res taxable farmland 1 es	m1es	0.750000	0.981125%
multi-res taxable farmland 1 fp	m1fp	0.750000	0.981125%
multi-res taxable farmland 1 fs	m1fs	0.750000	0.981125%
multi-res taxable farmland 2 ep	m4ep	1.711880	2.236441%
multi-res taxable fp	mtfp	1.711880	2.236441%
multi-res taxable fs	mtfs	1.711880	2.236441%
multi-res taxable ep	mtep	1.711880	2.236441%
multi-res taxable es	mtes	1.711880	2.236441%
multi-res taxable n	mtn	1.711880	2.236441%
new multi-res taxable ntfp	ntfp	1.000000	1.308166%
new multi-res taxable ntfs	ntfs	1.000000	1.308166%
new multi-res taxable ntep	ntep	1.000000	1.308166%
new multi-res taxable ntes	ntes	1.000000	1.308166%
new multi-res taxable ntn	ntn	1.000000	1.308166%
pipeline taxable	ptn	1.713000	2.240888%
res/farm taxable 1 fp	r1fp	0.750000	0.981125%
res/farm taxable 1 fs	r1fs	0.750000	0.981125%
res/farm taxable farmland 1 ep	r1ep	0.750000	0.981125%
res/farm taxable farmland 1 es	r1es	0.750000	0.981125%
res/farm taxable farmland 2 ep	r4ep	1.000000	1.308166%
res/farm taxable -hydro fp	rhfp	1.000000	1.308166%
res/farm taxable-hydro fs	rhfs	1.000000	1.308166%

**SCHEDULE "A" Cont'd
By-law No.**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 TAX RATIOS	YEAR 2023 GENERAL TAX RATE
res/farm taxable-hydro ep	rhep	1.000000	1.308166%
res/farm taxable-hydro es	rhes	1.000000	1.308166%
res/farm taxable fp	rtfp	1.000000	1.308166%
res/farm taxable fs	rtfs	1.000000	1.308166%
res/farm taxable ns	rtn	1.000000	1.308166%
res/farm taxable ep	rtep	1.000000	1.308166%
res/farm taxable es	rtes	1.000000	1.308166%
shopping centre taxable	stn	1.910000	2.498597%
shopping centre excess land	sun	1.910000	2.498597%
managed forest taxable fp	tftp	0.250000	0.327042%
managed forest taxable fs	ttfs	0.250000	0.327042%
managed forest taxable ep	ttep	0.250000	0.327042%
managed forest taxable es	ttes	0.250000	0.327042%
landfill taxable	ht	3.262797	4.268280%

**SCHEDULE “B”
By-law No.**



**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C	Commercial	B	Taxable: General Excess Land
D	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Shared Payment-in-Lieu
I	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	0, 1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.

SCHEDULE "A"
TAX RATIOS FOR MUNICIPALITIES IN BMA STUDY WITH POPULATIONS
OVER 100,000

Municipality with > 100,000 Population in 2022 BMA Study	Multi-Residential Tax Ratio	Commercial Tax Ratio (Residual)	Industrial Tax Ratio (Residual)	Industrial Tax Ratio (Large)	Average of Large and Residual Industrial Tax Ratios
Barrie	1.0000	1.4331	1.5163	1.5163	1.5163
Brampton	1.7050	1.2971	1.4700	1.4700	1.4700
Brantford	1.8628	1.7457	2.2482	2.2482	2.2482
Durham	1.8665	1.4500	2.0235	2.0235	2.0235
Greater Sudbury	1.9650	1.9120	3.5905	4.1678	3.8792
Guelph	1.7863	1.8400	2.2048	2.2048	2.2048
Halton	2.0000	1.4565	2.0907	2.0907	2.0907
Hamilton	2.3594	1.9800	3.1985	3.7506	3.4746
Kingston	1.7000	1.9800	2.6300	2.6300	2.6300
London	1.7119	1.9100	1.9100	1.9100	1.9100
Mississauga	1.2656	1.5170	1.6150	1.6150	1.6150
Niagara	1.9700	1.7349	2.6300	2.6300	2.6300
Ottawa	1.3961	1.8692	2.5408	2.1819	2.3614
Thunder Bay	2.0000	2.0420	2.3708	2.8500	2.6104
Toronto	2.0499	2.6374	2.5857	2.5857	2.5857
Waterloo	1.9500	1.9500	1.9500	1.9500	1.9500
Windsor	2.0000	2.0140	2.3158	2.9381	2.6270
York	1.0000	1.3321	1.6432	1.6432	1.6432
Average	1.7549	1.7834			2.3039
Median	1.8647	1.8546			2.2265
Minimum	1.0000	1.2971			1.4700
Maximum	2.3594	2.6374			3.8792
Provincial Threshold	2.0000	1.9800	2.6300	2.6300	2.6300
London Compared to Median	-8.2%	3.0%			-14.2%
London Compared to Average	-2.5%	7.1%			-17.1%
Change in group averages since 2006	-22.10%	-5.94%			-10.26%

Decreases in ratios 
Increases in ratios 

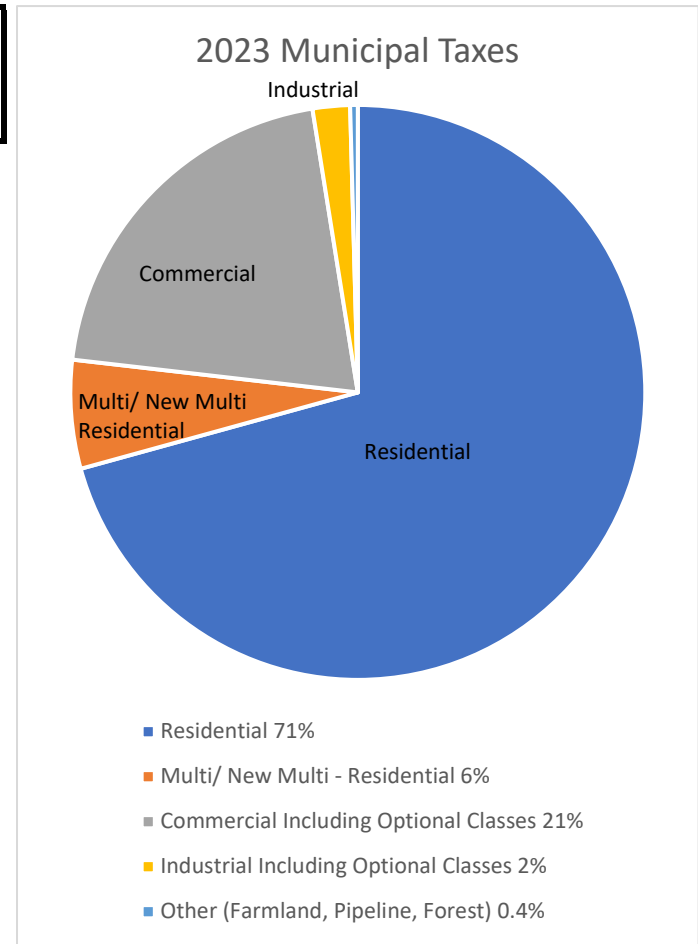
SCHEDULE "B"
2023 TAX POLICY ALTERNATIVE TAX RATIO OPTIONS FOR CONSIDERATION

	Recommendation Equalize average property tax increase in residential and multi-residential property classes - no change to other tax ratios	Alternative A No change to tax ratios alternative - keep tax ratios in 2023 same as 2022	Alternative B Equalize average municipal tax increase in residential, and multi-residential classes and reduce commercial/industrial tax ratios to 1.900000	Alternative C Reduce commercial and industrial property class tax ratios to median commercial rate of 1.85; equalize average increase in residential and multi-residential	Alternative D Reduce only the multi- residential tax ratio to 1.5 and equalize municipal increase in residential and all other classes
Future tax policy direction	Direction #4	Direction #1	Direction #3	Direction #3	Direction #4
Average tax increases in property classes including education	residential = 2.73% farm = 2.37% multi-residential = 2.73% commercial = 2.25% industrial = 2.25% new multi-res = 2.73 %	residential = 2.73% farm = 2.36% multi-residential = 2.85% commercial = 2.24% industrial = 2.24% new multi-res = 2.73%	residential = 2.84% farm = 2.46% multi-residential = 2.84% commercial = 1.94% industrial = 1.94% new multi-res = 2.84%	residential = 3.40% farm = 2.94% multi-residential = 3.40% commercial = 0.40% industrial = 0.40% new multi-res = 3.40%	residential = 3.34% farm = 2.90% multi-residential = (8.50%) commercial = 2.74% industrial = 2.74% new multi-res = 3.34%
Average tax increases in property classes excluding education	residential = 3.06% farm = 3.06% multi-residential = 2.92% commercial = 3.06% industrial = 3.06% new multi-res = 3.06%	residential = 3.05% farm = 3.05% multi-residential = 3.05% commercial = 3.05% industrial = 3.05% new multi-res = 3.05%	residential = 3.19% farm = 3.19% multi-residential = 3.04% commercial = 2.64% industrial = 2.64% new multi-res = 3.19%	residential = 3.81% farm = 3.81% multi-residential = 3.64% commercial = 0.54% industrial = 0.54% new multi-res = 3.81%	residential = 3.74% farm = 3.74% multi-residential = (9.09%) commercial = 3.74% industrial = 3.74% new multi-res = 3.74%
Tax ratios used	residential = 1.000000 farm = 0.102820 multi-residential = 1.709600 commercial = 1.910000 industrial = 1.910000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.102820 multi-residential = 1.711880 commercial = 1.910000 industrial = 1.910000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.102820 multi-residential = 1.709510 commercial = 1.900000 industrial = 1.900000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.102820 multi-residential = 1.709080 commercial = 1.850000 industrial = 1.850000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.102820 multi-residential = 1.500000 commercial = 1.910000 industrial = 1.910000 pipelines = 1.713000 managed forests = 0.250000

- Future Tax Policy Direction # 2 is not applicable as there is no impact from assessment.
- Recommended ratio for Landfill property class under all options is 3.262797
- Recommended ratio for New Multi-residential property class under all options is 1.000000
- % calculations for commercial and industrial property classes do not include vacant and excess land

SCHEDULE "C"
MUNICIPAL TAX IMPACT BY PROPERTY CLASS FOR 2023
LEVY CHANGE AND NO CHANGE IN TAX RATIOS

	2022 Tax Rates on 2022 Year End Assessments	2023 Taxes (2023 Approved Budget)	Tax Change From Reassessment Phase-in and Budget	Tax Ratios Used
Summary by Class				
Commercial	\$99,531,003	\$102,570,729	3.05%	1.910000
Office Building	\$8,853,175	\$9,123,556	3.05%	1.910000
Farmland	\$605,944	\$624,451	3.05%	0.102820
Industrial	\$9,944,179	\$10,247,880	3.05%	1.910000
Large Industrial	\$5,060,211	\$5,214,752	3.05%	1.910000
Multi-residential	\$38,215,311	\$39,382,421	3.05%	1.711880
New Multi-residential	\$5,401,988	\$5,566,967	3.05%	1.000000
Pipeline	\$2,442,441	\$2,517,034	3.05%	1.713000
Residential	\$505,387,512	\$520,822,236	3.05%	1.000000
Shopping Centre	\$39,184,903	\$40,381,629	3.05%	1.910000
Managed Forest	\$5,965	\$6,147	3.05%	0.250000
	\$714,632,633	\$736,457,801	3.05%	
Summary by Class				
Commercial Including Optional Classes	\$147,569,082	\$152,075,914	3.05%	1.910000
Farmland	\$605,944	\$624,451	3.05%	0.102820
Industrial Including Optional Classes	\$15,004,390	\$15,462,632	3.05%	1.910000
Multi-residential	\$38,215,311	\$39,382,421	3.05%	1.711880
New Multi-residential	\$5,401,988	\$5,566,967	3.05%	1.000000
Pipeline	\$2,442,441	\$2,517,034	3.05%	1.713000
Residential	\$505,387,512	\$520,822,236	3.05%	1.000000
Managed Forest	\$5,965	\$6,147	3.05%	0.250000
	\$714,632,633	\$736,457,801	3.05%	



SCHEDULE "D"

SHIFT IN TAX BURDEN - UNWEIGHTED TO WEIGHTED RESIDENTIAL ASSESSMENT FOR MUNICIPALITIES IN BMA STUDY WITH POPULATIONS OVER 100,000

Municipality with > 100,000 Population in 2022 BMA Study	Residential Unweighted Assessment	Residential Weighted Assessment	% Change	Implied Adjustment to Residential Taxes
Toronto	74.5%	54.7%	-19.8%	36.2%
Thunder Bay	79.5%	65.3%	-14.2%	21.7%
Greater Sudbury	79.1%	64.1%	-15.0%	23.4%
Windsor	75.5%	60.0%	-15.5%	25.8%
Cambridge	75.4%	62.0%	-13.4%	21.6%
Kingston	73.7%	61.4%	-12.3%	20.0%
Brantford	75.6%	63.5%	-12.1%	19.1%
Waterloo	74.7%	62.8%	-11.9%	18.9%
Guelph	78.9%	66.8%	-12.1%	18.1%
Hamilton	81.9%	69.7%	-12.2%	17.5%
Kitchener	79.0%	67.0%	-12.0%	17.9%
Ottawa	75.3%	64.3%	-11.0%	17.1%
St. Catharines	79.6%	69.1%	-10.5%	15.2%
London	80.5%	70.1%	-10.4%	14.8%
Burlington	79.8%	71.2%	-8.6%	12.1%
Mississauga	73.5%	65.1%	-8.4%	12.9%
Oshawa	80.8%	72.8%	-8.0%	11.0%
Oakville	85.7%	79.1%	-6.6%	8.3%
Milton	82.8%	77.1%	-5.7%	7.4%
Barrie	76.9%	71.7%	-5.2%	7.3%
Whitby	86.9%	81.2%	-5.7%	7.0%
Vaughan	80.2%	74.9%	-5.3%	7.1%
Brampton	82.1%	77.3%	-4.8%	6.2%
Markham	86.5%	82.9%	-3.6%	4.3%
Average				15.5%
Median				16.2%
Maximum				36.2%
Minimum				4.3%
London Compared to Median				-8.1%
London Compared to Average				-4.1%

If all non-residential classes had a ratio of 1.0, residential taxes would increase by 14.8%

Residential unweighted assessment does not reflect any weighting of various classes with tax ratios.

Residential weighted assessment reflects the weighting of non-residential assessment with tax ratios

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee

From: Anna Lisa Barbon, CPA, CGA,
Deputy City Manager, Finance Supports

Subject: Year 2023 Education Tax Rates

Date: April 11, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Finance Supports, the attached proposed by-law (Appendix “A”) being a by-law levying rates for 2023 for school purposes in the City of London **BE INTRODUCED** at the Municipal Council meeting to be held on of April 25, 2023.

Executive Summary

In summary, it is recommended that a by-law be introduced prior to the final billing for 2023 to levy education tax rates identified in Ontario Regulation 400/98 Tax Matters – Rates For School Purposes. Due to the continued delay in reassessment, there are no changes to education tax rates from 2022 to 2023.

Linkage to the Corporate Strategic Plan

Council’s 2019 to 2023 Strategic Plan for the City of London identifies “Leading in Public Services” as a strategic area of focus. The information contained in this report would assist in developing tax policy to align with Council priorities of the Strategic Plan.

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

Corporate Services Committee, February 21, 2023, Consent Item # 2.8, 2023 Tax Policy Expectations

Corporate Service Committee, March 28, 2022, Consent Item # 2.3, Year 2022 Education Tax Rates

Corporate Service Committee, April 19, 2021, Consent Item # 2.3, Year 2021 Education Tax Rates

2.0 Discussion and Considerations

On November 5, 2020, the Ontario Minister of Finance announced the *2020 Ontario Budget* which included decisions regarding education property tax rates for 2021. During a review of Ontario’s property tax and assessment system, municipalities and business stakeholders, including the City of London, expressed concerns regarding the variation of Business Education Tax (BET) rates and the resulting impact on business competitiveness. The provincial government also heard that, as the province recovers from the COVID-19 pandemic, addressing this variation in BET rates would reduce regional tax inequities and improve business competitiveness.

In response to these concerns, the Province announced that it would reduce all high BET rates to a rate of 0.88 per cent in 2021. It is estimated that this will result in annual savings of \$20.95 million for London business property owners.

To ensure municipalities are not negatively impacted by BET reductions, the Province will maintain BET rates at the 2022 BET rate of 1.25% for properties whose payments in lieu of education taxes municipalities are permitted to retain.

The Ministry of Finance sent a follow up letter on January 13, 2021 establishing rates for properties in the residential, multi-residential, farm, and managed forests property classes in Ontario.

Residential and Multi-Residential Classes	0.153000%
Farm and Managed Forests Classes	0.038250%

Education tax rates for the above property classes remain unchanged by the Province as property assessments for the 2023 taxation year will continue to be based on the same valuation date that was in effect for the 2022 taxation year.

3.0 Key Issues and Considerations

In the letter issued to all Municipal Treasurers dated November 17, 2020, from the Assistant Deputy Minister of Finance, important provincial property tax policy decisions for 2021 were announced. This included the decision to eliminate historical assessment and tax inequities by establishing a uniform BET rate of 0.88 per cent for 2021. This decision indicates that the advocating by the City of London for a more equitable Business Education Tax system has been successful, noting that previously the City of London's BET rate was 1.250000 per cent.

As a result of the reduction in high BET rates to 0.88% in 2021, tax rates on New Construction property classes are now the same as the main business property classes. To streamline administration of the property tax system, properties in these classes have been reclassified to their respective main property classes for the 2023 tax year which has been reflected in Appendix "A" of the proposed by-law.

In the letter issued to all Municipal Treasurers dated December 19, 2022, attached as Appendix "B", from the Assistant Deputy Minister of Finance, further details including Residential Education tax rates and Payment-in-Lieu of Taxation (PILT) Business Education Tax Rates, were provided. Residential rates remain unchanged due to no reassessment and PILT rates remain unchanged so as not to negatively impact municipalities who retain the education portion.

Education tax rates for 2023 for the other property classes for the City of London that have been set out by the Ministry of Finance letter are as follows:

Commercial	0.880000%
Industrial	0.880000%
Pipeline	0.880000%
Landfill	0.880000%
Small Scale on Farm (Commercial and Industrial)	0.220000%
Payment-in-Lieu of Taxation (all Business classes)	1.250000%

The Ministry also confirmed that BET rates for properties where municipalities are permitted to retain the education portion of payments in lieu of taxes (PILS) will remain at the rates set for 2022, which was 1.25% for the City of London. Despite the higher PIL BET rates, the federal government and Crown Corporations such as Canada Post, chose to pay the PILs using the lower BET rate of 0.88% in 2021 and 2022. In October 2021, a group of mayors, including City of London Mayor Ed Holder, contacted Ontario Minister of Finance Peter Bethlenfalvy and Federal Minister of Public Services and Procurement Filomena Tassi to request a joint meeting to discuss potential solutions. This request was not successful in finding a resolution. The Association of Municipalities of Ontario president, Jamie McGarvey, sent letters to the federal Minister of Public Services and Procurement in February and May of 2022 identifying an annual \$20 million shortfall in federal PILs to municipalities in Ontario.

This unresolved federal dispute presents many municipalities and property taxpayers with ongoing fiscal challenges for 2021, 2022, and beyond due to the decrease in federal PIL revenues. The annual impact to the City of London is approximately \$250,000. City staff have made a submission to the Dispute Advisory Panel contesting the decision of the federal government to pay the lower BET rate for 2021 and 2022. Currently, the City has received a decision on Canada Post, where Canada Post will be paying the lower BET rate. However, there are still other federal PILs in London for which the City is waiting for a decision.

Conclusion

Changes to the Ontario Education Property Tax system which resulted in lower BET tax levies for London business property owners and a more equitable treatment of business properties province-wide in 2021 will continue in 2023. As reassessment has not occurred in 2023, there are no assessment changes between classes and no change to education property tax rates for 2023.

Prepared by: Joseph McMillan, Division Manager, Taxation and Revenue

Submitted by: Ian Collins, Director, Financial Services

Recommended by: Anna Lisa Barbon,
Deputy City Manager, Finance Supports

APPENDIX “A”

Bill No.
2023

By-law No.

A by-law levying rates for 2023 for school purposes
in the City of London.

WHEREAS by section 257.7 of the *Education Act*, the Municipal Council is required to levy and collect upon all the residential property and business property in the City of London the tax rates prescribed under section 257.12 of the said *Act* for school purposes;

THEREFORE the Municipal Council of the Corporation of the City of London enacts as follows:

2023 SCHOOL RATE BY-LAW

School Rates

1. The rates set out in column 3 of Schedule “A” of this by-law are hereby levied for 2023 upon all the property rateable for school purposes in the City of London.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule “B” of this by-law and are indicated in the first two characters of column 2 of Schedule “A” of this by-law. Where there is more than one code in column 2 of Schedule “A” the codes are separated by a comma.

Administration of By-law

3. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

4. This by-law comes into force on the day it is passed.

PASSED in Open Council on April 25, 2023.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First reading –
Second reading –
Third reading –

SCHEDULE "A"
By-law No.

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 EDUCATION TAX RATE
com taxable farmland 1	c1n, c0n	0.114750%
com taxable farmland 2	c4n	0.880000%
commercial small scale on farm business	c7n	0.220000%
commercial taxable - hydro	chn	1.250000%
commercial taxable vacant -hydro	cjn	1.250000%
commercial taxable - excess - hydro	ckn	1.250000%
commercial taxable tenant of Province	cpn	0.880000%
commmercial taxable	ctn	0.880000%
commercial taxable excess land	cun	0.880000%
commercial taxable vacant land	cxn	0.880000%
office bldg taxable - hydro	dhn	1.250000%
office bldg taxable	dtn	0.880000%
office bldg taxable excess land	dun	0.880000%
farmland taxable fp	ffp	0.038250%
farmland taxable fs	ffs	0.038250%
farmland taxable no support	ftn	0.038250%
farmland taxable ep	ftep	0.038250%
farmland taxable es	ftes	0.038250%
parking lot taxable	gtn	0.880000%
industrial taxable farmland 1	i1n	0.114750%
industrial taxable farmland 2	i4n	0.880000%
industrial taxable - hydro	ihn	1.250000%
industrial generating station	isn	1.250000%
industrial taxable - hydro- el	ikn	1.250000%
industrial taxable	itn	0.880000%
industrial taxable excess land	iun	0.880000%
industrial taxable vacant land	ixn	0.880000%
large industrial taxable	Ltn	0.880000%
large industrial excess land	Lun	0.880000%
multi-res taxable farmland 1 ns	m1n	0.114750%
multi-res taxable farmland 1 ep	m1ep	0.114750%
multi-res taxable farmland 1 es	m1es	0.114750%
multi-res taxable farmland 1 fp	m1fp	0.114750%
multi-res taxable farmland 1 fs	m1fs	0.114750%
multi-res taxable farmland 2 ep	m4ep	0.153000%
multi-res taxable fp	mtfp	0.153000%
muti-res taxable fs	mtfs	0.153000%
multi-res taxable ep	mtep	0.153000%
multi-res taxable es	mtes	0.153000%
multi-res taxable n	mtn	0.153000%
new multi-res taxable ntfp	ntfp	0.153000%
new multi-res taxable ntfs	ntfs	0.153000%
new multi-res taxable ntep	ntep	0.153000%
new multi-res taxable ntes	ntes	0.153000%
new multi-res taxable ntn	ntn	0.153000%
pipeline taxable	ptn	0.880000%
res/farm taxable 1 fp	r1fp	0.114750%
res/farm taxable 1 fs	r1fs	0.114750%
res/farm taxable farmland 1 ep	r1ep	0.114750%
res/farm taxable farmland 1 es	r1es	0.114750%
res/farm taxable farmland 2 ep	r4ep	0.153000%
res/farm taxable -hydro fp	rhfp	0.153000%
res/farm taxable-hydro fs	rhfs	0.153000%
res/farm taxable-hydro ep	rhep	0.153000%
res/farm taxable-hydro es	rhes	0.153000%

SCHEDULE "A" cont'd
By-law No.

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 EDUCATION TAX RATE
res/farm taxable fp	rtp	0.153000%
res/farm taxable fs	rfs	0.153000%
res/farm taxable ns	rtn	0.153000%
res/farm taxable ep	rtep	0.153000%
res/farm taxable es	rtes	0.153000%
shopping centre taxable	stn	0.880000%
shopping centre excess land	sun	0.880000%
managed forest taxable fp	tftp	0.038250%
managed forest taxable fs	tfs	0.038250%
managed forest taxable ep	ttep	0.038250%
managed forest taxable es	ttes	0.038250%
landfill taxable	ht	0.880000%

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C	Commercial	B	Taxable
D	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Full, Shared Payment-in-Lieu
I	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland Awaiting Development Phase I
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland Awaiting Development Phase II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.

Ministry of FinanceProvincial-Local
Finance DivisionFrost Building North
95 Grosvenor Street
Toronto ON M7A 1Y7Tel.: 416 327-0264
Fax.: 416 325-7644**Ministère des Finances**Division des relations provinciales-
municipales en matière de financesÉdifce Frost nord
95 rue Grosvenor
Toronto ON M7A 1Y7Tél. : 416 327-0264
Télééc. : 416 325-7644*Le français suit l'anglais.*

December 19, 2022

Dear Municipal Treasurer / Clerk-Treasurer:

I am writing to advise you of a number of important property tax decisions for the 2023 taxation year.

Regulations implementing the property tax policy decisions have been enacted and will be available on the e-laws website at www.ontario.ca/laws.

Property Tax RatesEducation Property Taxes

Education property tax rates for 2023 will remain unchanged from the previous year as assessments continue to be based on the same valuation date used for 2022. This means that the residential education tax rate will remain at 0.153 per cent and the business education tax (BET) rate reductions implemented in 2021 will be maintained. The 2023 BET rates for your municipality are attached.

BET rates for certain properties where municipalities are permitted to retain the education portion of payments in lieu of taxes (PILs) will remain at the rates set for 2022.

New Construction Classes for Education Property Tax Purposes

As a result of the reduction in high BET rates to 0.88% in 2021, tax rates on New Construction property classes (i.e., properties with RTC codes of X, Y, Z, J and K) are now the same as the main business property classes. To streamline administration of the property tax system, properties in these classes have been reclassified to their respective main property classes for the 2023 tax year.

To ensure that PIL properties will not be impacted by this reclassification, the education tax rate that applied to PIL properties that were classified in the New Construction classes in 2022 would continue to apply in 2023. A list of the properties that this applies to in your municipality is attached for your reference.

Railway Rights-of-Way

For the 2023 tax year, the property tax rates for railway rights-of-way will remain at 2022 levels.

Small Business Property Subclass

The Small Business Property Subclass was introduced in response to concerns about the property tax burden on small businesses. Through the adoption of this subclass, municipalities are able to provide a property tax reduction for eligible small business properties.

To further encourage municipalities to reduce taxes on small businesses, as announced in the *2022 Ontario Economic Outlook and Fiscal Review*, the government will now automatically match municipal property tax reductions within any municipality that adopts the subclass.

This means that municipalities adopting the subclass are no longer required to make a submission to the Minister of Finance for matching reductions. Municipalities continue to be encouraged to consult with local business stakeholders prior to making a decision to adopt the Small Business Property Subclass.

Municipal Property Tax Flexibility

Property Tax Rate Calculation Adjustment

Municipalities continue to have the option to make an adjustment to the year-end assessment used in the notional property tax rate calculation. This technical adjustment ensures that when calculating notional tax rates, municipalities and the Province can address any unintended effects due to specific in-year property assessment changes, such as assessment appeal losses. The option to apply the adjustment is an annual municipal decision to be passed in by-law. Adoption of the adjustment is implemented by selecting the option through the OPTA system.

Levy Restriction

As in previous years, municipalities with property classes subject to the levy restriction will continue to have the flexibility to apply a municipal tax increase to those classes of up to 50 per cent of any increase applied to the residential class. For example, a municipality levying a 2 per cent increase in residential taxes could raise taxes on any restricted class by up to 1 per cent. A full levy restriction continues to apply to multi-residential properties for the 2023 tax year where the tax ratio set for that year is greater than 2.

Tax Ratio Flexibility

As in previous years, municipalities will continue to be provided with tax ratio flexibility to avoid most tax shifts that may occur between property classes as a result of equity changes. Municipalities that tax multi-residential properties at more than double the rate of residential properties will not be able to increase the multi-residential tax ratio. However, these municipalities will still have the option whether to use tax flexibility in response to reassessment-related tax shifts among other property classes.

Flexibility Beyond 2023

The Levy Restriction and Tax Ratio Flexibility are long-standing property tax policies that municipalities have come to expect. To provide more certainty for municipalities, that these property tax tools will continue to be available to respond to local circumstances, this flexibility is now permanent.

Streamlining Property Tax Administration

In the past, when a new property class or optional property class has been introduced in a municipality, additional regulation amendments have been required before municipalities could finalize their taxes. These amendments were required to set education tax rates and transition ratios.

To create a more streamlined property tax system, amendments to certain regulations under the *Education Act* and the *Municipal Act, 2001* have been made to allow municipalities the flexibility to implement new property classes or optional property classes without additional regulations. These amendments set the education tax rates and the process for determining transition ratios that would apply in these circumstances, rather than requiring regulatory amendments after the classes have been implemented. These amendments will provide municipalities with increased autonomy and assist in meeting local decision-making timelines.

Property Tax Measures Included in Ontario's Housing Supply Action Plan (HSAP) 2022-2023

As announced in *Ontario's Housing Supply Action Plan 2022-2023*, the government has committed to consulting with municipalities on potential approaches to reduce the current property tax burden on multi-residential apartment buildings. Consultations will provide an opportunity for the Ministry of Finance to engage with municipalities on policies related to the property taxation of multi-residential apartment buildings and discuss implications for housing affordability in the rental market. In support of these consultations, the Ministry will be engaging with the Property Assessment and Taxation Municipal Advisory Committee (PATMAC), which includes representation from the Association of Municipalities of Ontario (AMO) and other municipal associations.

The government will also be exploring potential refinements to the assessment methodology for affordable rental housing.

OPTA's Education Property Tax (EPT) Reports

Since its launch in early 2020, the *EPT Reports* on the Online Property Tax Analysis (OPTA) system has been available to assist municipalities with determining education property tax remittances to school boards. Starting in 2023, the operators of the OPTA system are adding new features, including a reconciliation report, to enhance municipalities' ability to better align and reconcile with OPTA-calculated amounts. OPTA will communicate further details about these *EPT Reports* updates to municipalities in the near future.

If you have any questions related to any of these updates, please contact Chris Broughton, Director of the Property Tax Policy Branch at Chris.Broughton@ontario.ca or 416-455-6307.

Sincerely,

Original signed by

Mary Iannaci
A/Assistant Deputy Minister
Provincial-Local Finance Division

City of London
2023 Business Education Tax (BET) Rates

BET Rate - Broad Classes

Business Property Class	2023 BET Rate	2023 Payment-in-Lieu of Taxation (PILT) BET Rate
Commercial	0.880000%	1.250000%
Industrial	0.880000%	1.250000%
Pipeline	0.880000%	1.250000%
Landfill	0.880000%	1.250000%
Small-Scale On-Farm (Commercial & Industrial)	0.220000%	n/a

Properties Classified as New Construction in 2022

Assessment Roll 15	2022 New Construction Rate	2023 Education Tax Rate
393608005015600	0.980000%	0.980000%

Ministry of FinanceProvincial-Local
Finance DivisionFrost Building North
95 Grosvenor Street
Toronto ON M7A 1Y7Tel.: 416 327-0264
Fax.: 416 325-7644**Ministère des Finances**Division des relations provinciales-
municipales en matière de financesÉdifice Frost nord
95 rue Grosvenor
Toronto ON M7A 1Y7Tél. : 416 327-0264
Télééc. : 416 325-7644

19 décembre 2022

Madame la trésorière/secrétair-trésorière, Monsieur le trésorier/secrétair-trésorier,

Je vous écris pour vous informer d'un certain nombre de décisions importantes concernant l'impôt foncier pour l'année d'imposition 2023.

Les règlements pour la mise en œuvre de ces décisions fiscales ont été promulgués et seront disponibles sur le site Web Lois-en-ligne à <https://www.ontario.ca/fr/lois>.

Taux d'imposition foncière

Impôts fonciers scolaires

Les taux d'impôts fonciers scolaires pour 2023 demeureront les mêmes que ceux de l'année précédente puisqu'ils continuent d'être basés sur la même date d'évaluation que celle utilisée en 2022. Cela signifie que le taux des impôts scolaires pour les biens résidentiels sera maintenu à 0,153 % et que les réductions des taux d'impôts scolaires pour les biens d'entreprise accordées en 2021 seront maintenues. Vous trouverez ci-joint les taux d'impôts scolaires applicables en 2023 dans votre municipalité.

Dans le cas des municipalités pouvant conserver la portion scolaire des paiements tenant lieu d'impôts, les taux d'impôts scolaires applicables à certains biens d'entreprise seront maintenus aux taux fixés pour 2022.

Catégories de nouvelles constructions aux fins des impôts scolaires

À la suite de la réduction des taux élevés d'impôts scolaires applicables aux biens d'entreprise pour les ramener à 0,88 % en 2021, les taux d'imposition applicables aux catégories de nouvelles constructions (c.-à-d. les biens portant les codes X, Y, Z, J et K) sont maintenant les mêmes que ceux s'appliquant aux principales catégories de biens d'entreprise. Afin de simplifier l'administration du système d'imposition foncière, les biens de ces catégories ont été reclassés dans les principales catégories pertinentes pour l'année d'imposition 2023.

Pour s'assurer que cette reclassification n'a pas d'incidence sur les biens pour lesquels des paiements tenant lieu d'impôts sont effectués, le taux des impôts scolaires applicable à ce type de biens classés dans les catégories de nouvelles constructions en 2022 serait

maintenu en 2023. Vous trouverez ci-joint, à titre d'information, une liste des biens auxquels cela s'applique dans votre municipalité.

Emprises de chemin de fer

Pour l'année d'imposition 2023, les taux d'impôts scolaires s'appliquant aux emprises de chemin de fer seront maintenus aux niveaux de 2022.

Sous-catégorie visant les biens de petite entreprise

La sous-catégorie visant les biens de petite entreprise a été créée pour répondre aux préoccupations concernant le fardeau que représentent les impôts fonciers pour les petites entreprises. Grâce à l'adoption de cette sous-catégorie, les municipalités peuvent offrir une réduction des impôts fonciers applicables à certains biens de petite entreprise admissibles.

Afin d'encourager encore davantage les municipalités à réduire les impôts des petites entreprises, le gouvernement consentira désormais automatiquement des réductions d'impôts correspondantes dans les municipalités qui adoptent la sous-catégorie, comme cela a été annoncé dans le document *Perspectives économiques et revue financière de l'Ontario 2022*.

Ainsi, les municipalités qui adoptent cette sous-catégorie n'auront plus à présenter une demande de réductions correspondantes au ministre des Finances. On continue à encourager les municipalités à consulter les parties prenantes du milieu des affaires dans leur collectivité avant de prendre la décision d'adopter cette sous-catégorie.

Marge de manœuvre en matière d'impôts fonciers municipaux

Redressement du calcul des taux d'impôts fonciers

Les municipalités continuent d'avoir l'option de redresser l'évaluation de fin d'année utilisée dans le calcul du taux d'imposition théorique. Grâce à ce redressement technique, les municipalités et la province peuvent, au moment de calculer les taux d'imposition théoriques, remédier à tout effet imprévu découlant de changements précis à l'évaluation des biens en cours d'année, comme des décisions défavorables à la suite d'appels en matière d'évaluation foncière. La municipalité peut se prévaloir de cette option de redressement annuellement, et sa décision doit être sanctionnée par l'adoption d'un règlement. Le redressement est appliqué en sélectionnant cette option par l'entremise du Service en ligne d'analyse de l'impôt foncier (SLAIF).

Restrictions en matière d'impôts

Comme lors des années précédentes, les municipalités ayant des catégories de biens assujetties à des restrictions en matière d'impôts pourront encore appliquer à ces catégories une hausse des impôts municipaux correspondant à au plus 50 % de toute hausse appliquée à la catégorie des biens résidentiels. Par exemple, une municipalité qui augmente les impôts fonciers des biens résidentiels de 2 % pourrait augmenter les impôts des catégories assujetties à des restrictions d'au plus 1 %. Les immeubles à

logements multiples continuent de faire l'objet d'une restriction complète pour l'année d'imposition 2023 lorsque le coefficient d'impôt établi pour cette année est supérieur à 2.

Marge de manœuvre à l'égard des coefficients d'impôt

Comme lors des années précédentes, les municipalités continueront de bénéficier d'une marge de manœuvre sur le plan des coefficients d'impôt afin d'éviter le transfert du fardeau fiscal entre les catégories de biens en raison de changements dans la valeur du marché. Les municipalités qui appliquent aux immeubles à logements multiples un taux d'imposition de plus du double de celui applicable aux biens résidentiels ne pourront pas augmenter le coefficient applicable à ces immeubles. Toutefois, elles pourront toujours bénéficier d'une marge de manœuvre sur le plan des coefficients en cas de transferts du fardeau fiscal entre les autres catégories de biens à la suite de nouvelles évaluations foncières.

Marge de manœuvre au-delà de 2023

Les restrictions en matière d'impôts et la marge de manœuvre à l'égard des coefficients d'impôt sont des politiques fiscales de longue date auxquelles les municipalités se sont habituées au fil du temps. Afin de fournir aux municipalités la certitude qu'elles continueront à avoir accès à ces outils fiscaux en fonction de leur situation particulière, cette marge de manœuvre est maintenant permanente.

Simplification de l'administration des impôts fonciers

Dans le passé, lorsqu'une municipalité instaurait une catégorie de biens nouvelle ou optionnelle, il lui fallait apporter des modifications réglementaires supplémentaires avant de pouvoir finaliser ses impôts fonciers. Ces modifications étaient nécessaires pour établir les taux d'impôts scolaires et les coefficients de transition.

Afin de simplifier le régime d'impôts fonciers, des modifications ont été apportées à certains règlements pris en application de la *Loi sur l'éducation et de la Loi de 2001 sur les municipalités* pour offrir à ces dernières la possibilité de mettre en œuvre ces catégories nouvelles ou optionnelles sans réglementation additionnelle. Ces modifications établissent les taux d'impôts scolaires et le mécanisme pour établir les coefficients de transition qui s'appliqueraient dans ces circonstances, plutôt que d'exiger des modifications aux règlements une fois les catégories instaurées. Ces changements donneront aux municipalités une plus grande autonomie et les aideront à prendre des décisions en temps voulu.

Mesures fiscales contenues dans le Plan d'action de l'Ontario pour l'offre de logements 2022-2023

Comme cela a été annoncé dans le *Plan d'action de l'Ontario pour l'offre de logements 2022-2023*, le gouvernement s'est engagé à consulter les municipalités sur les approches possibles visant à réduire le fardeau des impôts fonciers qui pèse actuellement sur les immeubles à logements multiples. Ces consultations fourniront au ministère des Finances l'occasion d'entreprendre un dialogue avec les municipalités sur les politiques fiscales touchant les immeubles à logements multiples et de discuter de leurs implications sur l'abordabilité des logements locatifs. À l'appui de ces consultations, le ministère fera

appel au Comité consultatif municipal de l'examen de l'évaluation et de l'imposition foncières, qui inclut des représentants de l'Association des municipalités de l'Ontario (AMO) et d'autres associations municipales.

Le gouvernement explorera aussi d'autres améliorations possibles à la méthodologie d'évaluation pour les logements locatifs abordables.

Rapports sur les impôts scolaires du SLAIF

Comme résultat de la réduction du taux des impôts fonciers scolaires applicable aux entreprises en 2021 qui réduisait les taux en dessous des taux antérieurement applicables aux impôts fonciers scolaires pour les nouvelles constructions, les catégories des nouvelles constructions mises en œuvre à des fins d'impôts scolaires (les biens immobiliers portant les codes de catégorie d'impôt X, Y, Z et K) ne sont plus distinguées des principales catégories de biens commerciaux. Afin de simplifier et de rationaliser le régime des impôts fonciers, les biens inclus dans ces catégories seront remis dans leur catégorie principale respective. Afin d'assurer une transition harmonieuse, le rôle des évaluations foncières de décembre 2022 tiendra compte de ce transfert pour l'année d'imposition 2023. Ce changement n'aura aucun effet sur les impôts fonciers payés par les entreprises.

Depuis son lancement au début de 2020, le module des rapports sur les impôts scolaires (*EPT Reports*) du Service en ligne d'analyse de l'impôt foncier (SLAIF) a été mis à la disposition des municipalités pour les aider à établir les remises d'impôts fonciers aux conseils scolaires. À compter de 2023, le SLAIF comprendra de nouvelles fonctionnalités, dont un rapport de rapprochement, pour permettre aux municipalités d'effectuer un meilleur alignement et un meilleur rapprochement avec les montants calculés dans le SLAIF. Le SLAIF communiquera aux municipalités sous peu des précisions sur les mises à jour de ces rapports.

Pour toute question concernant ces mises à jour, veuillez communiquer avec Chris Broughton, directeur de la Direction des politiques en matière d'impôt foncier à Chris.Broughton@ontario.ca ou au 416 455-6307.

Recevez mes plus sincères salutations,

Original signé par

Mary Iannaci
Sous-ministre adjointe par intérim
Division des relations provinciales-municipales en matière de finances

La cité de London
Taux d'impôt scolaire applicable aux entreprises (ISE) en 2023

Taux d'ISE - Grandes catégories

Catégorie des biens d'entreprises	Taux ISE 2023	Taux ISE 2023 – paiement tenant lieu d'impôt
Biens commerciaux	0,880000%	1,250000%
Biens industriels	0,880000%	1,250000%
Pipelines	0,880000%	1,250000%
Lieux d'enfouissement	0,880000%	1,250000%
Petites entreprises exploitées à la ferme (Biens commerciaux et industriels)	0,220000%	s.o.

Biens classés comme nouvelles constructions en 2022

Rôle d'évaluation 15	Taux pour les nouvelles constructions en 2022	Taux des impôts scolaires en 2023
393608005015600	0.980000%	0.980000%

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee
From: Michael Schulthess, City Clerk
Subject: Members of Council Proof of COVID-19 Vaccination Policy
Meeting on: April 11, 2023

Recommendation

That on the recommendation of the City Clerk, the attached by-law, (Appendix “A”) BE INTRODUCED at the Municipal Council meeting to be held on April 25, 2023 to repeal By-law No. CPOL.-407-321, and any amendments thereto, being “A by-law to adopt Members of Council Proof of COVID-19 Vaccination Policy”.

Analysis

1.0 Background Information

1.1 Previous Reports Related to this Matter

At the meeting held on July 5, 2022, the Municipal Council resolved:

“That on the recommendation of the City Clerk, the proposed by-law as appended to the staff report dated June 20, 2022 to amend the “Members of Council Proof of COVID-19 Vaccination Policy”, BE INTRODUCED at the Municipal Council Meeting to be held on July 5, 2022.”

At the meeting held on January 25, 2022, the Municipal Council resolved:

“That the following actions be taken with respect to the Members of Council Proof of COVID-19 Vaccination Policy:

a) on the recommendation of the City Clerk, the proposed by-law, as appended to the staff report dated January 10, 2022 to amend the “Members of Council Proof of COVID-19 Vaccination Policy”, BE INTRODUCED at the Municipal Council Meeting to be held on January 25, 2022; and,

b) that NO ACTION be taken with respect to the communications dated December 23, 2021 and January 6, 2022 from Councillor M. van Holst.”

At the meeting held on December 21, 2021, the Municipal Council resolved:

“That the Civic Administration BE DIRECTED to bring forward an updated Members of Council Proof of COVID-19 Vaccination Policy that incorporates any changes to bring the Council Policy in line with the updated Mandatory Proof of COVID -19 Vaccination Administrative Policy, as verbally noted by the City Manager, to the next Corporate Services Committee.”

At the meeting held on October 5, 2021, the Municipal Council resolved:

“That on the recommendation of the City Clerk, the proposed by-law as appended to the staff report dated September 20, 2021 as Appendix “A” being “A by-law to adopt “Members of Council Proof of COVID-19 Vaccination Policy”, BE INTRODUCED at the Municipal Council Meeting to be held on October 5, 2021;

it being noted that the Corporate Services Committee received a communication dated September 16, 2021 from B. Gauld with respect to this matter.”

At the meeting held on September 14, 2021, the Municipal Council resolved:

“That the following actions be taken with respect to the “Proof of COVID-19 Vaccination Administrative Policy”:

- a) the staff report, dated August 30, 2021, with respect to this matter BE RECEIVED; and,
- b) the Civic Administration BE DIRECTED to bring forward to the next meeting of the Corporate Services Committee a similar COVID-19 Vaccination Council Policy, specifically applicable to the Members of Council, for consideration.”

2.0 Discussion and Considerations

The “Members of Council Proof of COVID-19 Vaccination Policy” [“Council Policy”] provides that “[t]he Policy will be reviewed upon Council direction and/or at the initiative of the Civic Administration, as new information, data, and public health guidance regarding the COVID-19 pandemic evolves.”

The application of the “Mandatory Proof of COVID-19 Vaccination Administrative Policy” [“Administrative Policy”] has been discontinued. Accordingly, the purpose of this report is to bring forward a recommendation of a repeal of the Council Policy to align with administrative practice, in accordance with past Council direction related to this matter.

3.0 Conclusion

To align with the discontinuance of the staff-oriented Administrative Policy, it is recommended that the Council Policy and related amendments be repealed by introducing the attached by-law at the Municipal Council meeting to be held on April 25, 2023.

Recommended by: Michael Schulthess, City Clerk

APPENDIX "A"

Bill No.
2023

By-law No. A.- _____ - _____

A by-law to repeal By-law No. CPOL.-407-321, and amendments thereto, being "A by-law to adopt Members of Council Proof of COVID-19 Vaccination Policy".

WHEREAS section 5(3) of the *Municipal Act, 2001, S.O. 2001, C.25*, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 9 of the *Municipal Act, 2001, S.O. 2001, C.25*, as amended, provides a municipality with the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority;

AND WHEREAS the Municipal Council of The Corporation of the City of London wishes to repeal By-law No. CPOL.-407-321, as amended, being "A by-law to adopt Members of Council Proof of COVID-19 Vaccination Policy" as the policy is no longer required;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. By-law No. No. CPOL.-407-321, and any amendments thereto, being "A by-law to adopt Members of Council Proof of COVID-19 Vaccination Policy" is hereby repealed.
2. This by-law comes into force and effect on the date it is passed.

PASSED in Open Council on April 25, 2023.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First Reading – April 25, 2023
Second Reading – April 25, 2023
Third Reading – April 25, 2023

Schedule "A"



London
CANADA

Members of Council Proof of COVID-19 Vaccination Policy

Policy Name: Members of Council Proof of COVID-19 Vaccination Policy

Legislative History: Enacted October 5, 2021 (By-law No. CPOL.-407-321); Amended January 25, 2022 (CPOL.-407(a)-46); Amended July 5, 2022 (CPOL-_____)

Last Review Date: July 5, 2022

Service Area Lead: City Clerk or their written designate

1. Policy Statement

The purpose of the Members of Council Proof of COVID-19 Vaccination Policy ("Policy") is to reduce the risk of COVID-19 in The Corporation of the City of London workplace and to provide a safe environment for Members of Council, Corporate employees, volunteers and the public to access and use City facilities and services. COVID-19 is a highly contagious virus that spreads through respiratory droplets and aerosols. The City of London, as an employer, has an obligation under the *Occupational Health and Safety Act* to take every precaution reasonable in the circumstances to create a safe workplace.

In addition to the current health and safety precautions (COVID-19 screening, etc.), which will be maintained and revised in accordance with public health guidance, the City of London requires all Members of Council to:

- a) Provide proof of full vaccination against COVID-19; or
- b) Provide a written attestation of a medical reason(s) or *Ontario Human Rights Code* reason(s) for not being fully vaccinated against COVID-19.

The Policy which is indefinite in nature, is to address the risks and impacts of the COVID-19 Pandemic, noting the duration of the Pandemic is unknown. The Policy will be reviewed upon Council direction and/or at the initiative of the Civic Administration, as new information, data, and public health guidance regarding the COVID-19 pandemic evolves.

2. Definitions

"Attestation of a medical reason(s) or Ontario Human Rights Code reason(s)" means a written statement that sets out that the Member cannot be vaccinated against COVID-19 submitted to the City Clerk or their written designate on the "Proof of a Medical Reason(s) or an Ontario Human Rights Code Reason(s) for not being Vaccinated Against COVID-19" form attached to this Policy as Appendix "A".

"Council" shall mean the Council of The Corporation of the City of London.

"Fully vaccinated" means having received the full series of a COVID-19 vaccine or a combination of COVID-19 vaccines approved by Health Canada or the World Health Organization; and having received the final dose of the COVID-19 vaccine at least 14 days ago.

"Member" shall mean a Member of Council and includes the Mayor.

"Proof of full vaccination against COVID-19" means the COVID-19 vaccination receipt issued by the Ontario Ministry of Health confirming the Member is fully vaccinated.

"Vaccinated" means to be "fully vaccinated".

“Vaccination Receipt” means paper or e-receipt that individuals receive after vaccination. This receipt is also available for download on the provincial website.

3. Applicability

This Policy applies to all Members of Council of The Corporation of the City of London and includes the Mayor.

4. The Policy

4.1 Legislative Framework

This Policy operates together with, and as a supplement to the following legislation that governs the conduct of Members:

- a) *Human Rights Code*, R.S.O. 1990 c. H. 19 (“*Ontario Human Rights Code*”)
- b) *Municipal Act, 2001*, S.O. c. 25 (“*Municipal Act*”)
- c) *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990 c. M.56 (“*MFIPPA*”)
- d) *Occupational Health and Safety Act*, R.S.O. 1990, c.0.1
- e) Code of Conduct for Members of Council (“*Code of Conduct*”)
- f) Integrity Commissioner Terms of Reference
- g) Respectful Workplace Policy (Anti-Harassment/Anti-Discrimination)
- h) Applicable by-laws and policies of Council as adopted and amended from time to time

4.2 Application of the Policy

- a) All Members to whom the Policy applies shall comply with one of the following:
 - i) provide proof of full vaccination against COVID-19 by October 20, 2021 to the City Clerk or written designate; or
 - ii) provide a written attestation of a medical reason(s) or *Ontario Human Rights Code* reason(s) for not being vaccinated against COVID-19 by October 20, 2021 submitted to the City Clerk or their written designate on the “Proof of a Medical Reason(s) or an *Ontario Human Rights Code* Reason(s) for not being Vaccinated Against COVID-19” form attached to this Policy as Appendix “A”; or
 - iii) where a Member has not received any dose of the COVID-19 vaccine or has received one dose and has not yet received their second dose, the Member shall receive their first dose of the COVID-19 vaccination series by October 20, 2021, submitting proof to the City Clerk or written designate, and provide proof of full vaccination against COVID-19 by November 19, 2021 to the City Clerk or written designate.
- b) Regardless of vaccination status, all Members shall:
 - i) complete daily screening for COVID-19 symptoms; and
 - ii) where the Member fails screening for COVID-19 symptoms, advise the City Clerk or written designate and not enter City facilities/buildings until they have provided written verification to the City Clerk or written designate that enables the City Clerk or written designate to confirm their ability to return to in-person attendance at City facilities/buildings, prior to attending City facilities/buildings.
- c) Members who are on a leave of absence are not required to comply with sections 4.2 a) and b) so long as they remain on a leave of absence. Members must comply with this Policy prior to returning to their duties.

- d) Members are required to comply with this Policy. The Code of Conduct requires that Members “shall adhere to such by-laws, policies and procedures adopted by Council that are applicable to them”. The City of London’s Integrity Commissioner may consider complaints of non-compliance of this Policy by Members and review such complaints in accordance with “The Corporation of the City of London Code of Conduct for Members of Council Complaint Protocol” as set out in the Code of Conduct. The Integrity Commissioner may make recommendations regarding sanctions to Council in accordance with s.223.4(5) of the *Municipal Act, 2001* and the Code of Conduct.
- e) All Members must continue to adhere to all policies, procedures and directions related to COVID-19, including but not limited to, COVID-19 screening.

4.3 Collection of Information and Privacy Considerations

All information gathered as part of the Policy, including personal health information, will be collected by The Corporation of the City of London and be retained and treated in compliance with the *Municipal Freedom of Information and Protection of Privacy Act*.

4.4 Ontario Human Rights Code Accommodations

Members requiring accommodations under the *Ontario Human Rights Code* within the context of the Policy may make such requests by advising the City Clerk or written designate. The City of London is committed to fulfilling its obligations under the *Ontario Human Rights Code*.

4.5 Policy Implementation

Implementation of this Policy will be in accordance with applicable Council and/or Corporation by-laws, policies and procedures, and legislation.

All Members to whom the procedure applies shall provide proof of full vaccination or attestation of an *Ontario Human Rights Code* reason(s) or medical reason(s) in accordance with this Policy to the City Clerk or their written designate, by email, or in person.

Proof of full vaccination, written attestation of a medical reason(s) or an *Ontario Human Rights Code* reason(s) will be recorded in a secure City of London database and retained for one year, at a minimum. The person’s communication and copy of the vaccination receipt will be destroyed once entered into the secure City of London database. All information, including personal health information, will be treated in compliance with the *Municipal Freedom of Information and Protection of Privacy Act*.

Regardless of vaccination status, all Members attending in person at City facilities/buildings shall:

- a) complete daily, the screening by means of the Province of Ontario COVID-19 self-assessment for COVID-19 symptoms; and
- b) where the Member fails screening, advise the City Clerk or written designate and not enter City facilities/buildings until they have provided written verification to the City Clerk or written designate that enables the City Clerk or written designate to confirm the Member’s ability to return to in-person attendance at City facilities/buildings, prior to attending City facilities/buildings.

Members requiring any *Ontario Human Rights Code* accommodations under this Policy may request accommodations by advising the City Clerk or written designate. The City of London is committed to fulfilling its obligations under the *Ontario Human Rights Code*.

Should the City Clerk or their written designate believe that a Member may be in non-compliance with this Policy, the City Clerk or their written designate shall forward the concern to the Integrity Commissioner for determination.

APPENDIX "A"



Proof of a Medical Reason(s) or an *Ontario Human Rights Code* Reason(s) for not being Vaccinated Against COVID-19 – Members of Council

Last Name:	
First Name:	

- I, _____ make oath or solemnly affirm and say that I have an *Ontario Human Rights Code* reason(s) for not being fully vaccinated against COVID-19 based on the following ground(s):

- I, _____ make oath or solemnly affirm and say that I have a medical reason(s) for not being fully vaccinated against COVID-19.

I am requesting that I be exempted from the vaccination requirements under the City of London "Members of Council Proof of COVID-19 Vaccination Policy".

Signature of Member

Date

As a reminder, your declaration is subject to expectations as set out in the Code of Conduct for Members of Council.

Thank you for your assistance.

City of London

NOTICE OF COLLECTION OF PERSONAL INFORMATION

The personal information collected on this form is collected under the authority of the *Municipal Act, 2001*, S.O. 2001, c. 25, and the *Occupational Health and Safety Act*, R.S.O. 1990, c. O.1 and will only be used to administer and implement the City of London's Members of Council Proof of COVID-19 Vaccination Policy. Questions about this collection should be addressed to the Manager, Records and Information Services at 300 Dufferin Ave., London, ON N6A 4L9. Tel: 519-661-2489 x5590, email: eskalski@london.ca.

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee
From: Michael Schulthess, City Clerk
Subject: Standing Committee Meetings and Annual Meeting Calendar
Date: April 11, 2023

Recommendation

That, on the recommendation of the City Clerk, the attached annual meeting calendar for the period January 1, 2024 to December 31, 2024 (Appendix "A"), BE APPROVED; it being understood that adjustments to the calendar may be required from time to time in order to accommodate special/additional meetings or changes to governing legislation.

Previous Reports Pertinent to this Matter

May 30, 2022 – Corporate Services Committee
May 31, 2021 – Corporate Services Committee
June 8, 2020 – Corporate Services Committee
May 14, 2019 – Corporate Services Committee
April 2, 2019 – Corporate Services Committee
May 28, 2018 – Governance Working Group
September 11, 2018 – Corporate Services Committee

Background

The attached (Appendix "A") draft meeting schedule is generally in accordance with the current Council Procedure By-law, which includes the following direction:

- Corporate Services Committee meetings to be held on Mondays at 12:00 PM.
- Civic Works Committee meetings to be held on Tuesdays at 12:00 PM.
- Community and Protective Services Committee to be held on Tuesdays at 4:00 PM.
- Planning and Environment Committee to be held on Mondays at 4:00 PM.
- Strategic Priorities and Policy Committee meetings to be held on Tuesdays at 4:00 PM.

The above-noted draft is based on the current three-week rotation, introduced in 2021, that includes all of the standing committees.

In developing the draft calendar, consideration was given to the scheduling of the Federation of Canadian Municipalities' (FCM) Annual General Meeting and the Association of Municipalities of Ontario's (AMO) Annual General Meeting.

Multi-Year Budget Process

The proposed meeting schedule also incorporates dates to accommodate the Multi-Year Budget process.

Additions and/or Adjustments

It is understood that from time-to-time exceptional circumstances arise where special meetings will have to be added to the meeting schedule, or certain adjustments may have to be made to the meeting schedule.

Prepared by and Recommended by:

Michael Schulthess, City Clerk

January 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 CITY HALL CLOSED NEW YEAR'S DAY	2	3	4	5	6
7	8 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	9 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	10	11	12	13
14	15	16 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	17	18	19	20
21	22	23 COUNCIL 1:00 PM	24	25	26	27
28	29 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	30 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	31			

February 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM (Includes Budget Public Participation)	7	8 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	9 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	10
11	12	13 COUNCIL 1:00 PM	14 AUDIT 12:00 PM	15 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	16 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	17
18	19 CITY HALL CLOSED FAMILY DAY	20 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	21 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	22 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	23 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	24
25	26	27 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM (Includes Budget Public Participation)	28	29		

March 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 CORPORATE SERVICES COMMITTEE 12:00 PM (Remuneration Report)	5 COUNCIL 1:00 PM (Includes Budget Approval)	6	7	8	9
10	11 Week of March Break	12	13	14	15	16
17	18 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	19 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	20	21	22	23
24	25	26 SPECIAL COUNCIL 1:00 PM (if Needed) STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	27	28	29 CITY HALL CLOSED GOOD FRIDAY	30
31						

April 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 CITY HALL CLOSED EASTER MONDAY	2 COUNCIL 1:00 PM	3	4	5	6
7	8	9 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	10 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	11	12	13
14	15	16 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	17	18	19	20
21	22 CORPORATE SERVICES COMMITTEE 12:00 PM (Tax Policy)	23 COUNCIL 1:00 PM	24	25	26	27
28	29 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	30 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM				

May 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6 PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	7 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	8	9	10	11
12	13	14 COUNCIL 1:00 PM	15	16	17	18
19	20 CITY HALL CLOSED VICTORIA DAY	21 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	22 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	23	24	25
26	27	28 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	29	30	31	

June 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	4 COUNCIL 1:00 PM	5	6 FCM ANNUAL CONFERENCE	7 FCM ANNUAL CONFERENCE	8 FCM ANNUAL CONFERENCE
9 FCM ANNUAL CONFERENCE	10 CORPORATE SERVICES COMMITTEE 12:00 PM	11 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	12 AUDIT 12:00 PM	13	14	15
16	17 PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	18 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	19	20	21	22
23	24	25 COUNCIL 1:00 PM	26	27	28	29
30						

July 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 CITY HALL CLOSED CANADA DAY	2	3	4	5	6
7	8	9	10	11	12	13
14	15 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	16 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	17 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	18	19	20
21	22	23 COUNCIL 1:00 PM	24	25	26	27
28	29	30	31			

August 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 CITY HALL CLOSED CIVIC HOLIDAY	6	7	8	9	10
11	12 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	13 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	14 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	15	16	17
18 AMO ANNUAL CONFERENCE	19 AMO ANNUAL CONFERENCE	20 AMO ANNUAL CONFERENCE	21 AMO ANNUAL CONFERENCE	22	23	24
25	26 PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	27 COUNCIL 1:00 PM	28	29	30	31

September 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 CITY HALL CLOSED LABOUR DAY	3	4	5	6	7
8	9 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	10 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	11	12	13	14
15	16	17 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	18 AUDIT 12:00 PM	19	20	21
22	23	24 COUNCIL 1:00 PM	25	26	27	28
29	30 CITY HALL CLOSED NATIONAL DAY FOR TRUTH AND RECONCILIATION					

October 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	2 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	3	4	5
6	7	8 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	9	10	11	12
13	14 CITY HALL CLOSED THANKSGIVING DAY	15 COUNCIL 1:00 PM	16	17	18	19
20	21 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	22 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	23	24	25	26
27	28	29 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM (Includes Tabling of the Budget)	30	31		

November 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5 COUNCIL 1:00 PM	6	7	8	9
10	11 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	12 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	13 AUDIT 12:00 PM	14	15	16
17	18 PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	19 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM (Includes Budget Public Participation)	20	21	22	23
24	25	26 COUNCIL 1:00 PM	27	28 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET	29 STRATEGIC PRIORITIES AND POLICY COMMITTEE 9:30 AM BUDGET (If Needed)	30

December 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 CORPORATE SERVICES COMMITTEE 12:00 PM PLANNING AND ENVIRONMENT COMMITTEE 4:00 PM	3 CIVIC WORKS COMMITTEE 12:00 PM COMMUNITY AND PROTECTIVE SERVICES COMMITTEE 4:00 PM	4	5	6	7
8	9	10 STRATEGIC PRIORITIES AND POLICY COMMITTEE 4:00 PM	11	12	13	14
15	16	17 COUNCIL 1:00 PM (Includes Budget Approval)	18	19	20	21
22	23	24 CITY HALL CLOSED at 12:00 PM	25 CITY HALL CLOSED CHRISTMAS DAY	26 CITY HALL CLOSED BOXING DAY	27 CITY HALL CLOSED	28
29	30 CITY HALL CLOSED	31 CITY HALL CLOSED				

Proclamation Request Form

Requests for the issuance of proclamations are governed by Council Policy (excerpted below). Requests must be received at least six (6) weeks in advance of the requested issuance date and may be emailed to the City Clerk at ClerksApprovalRequests@london.ca or mailed to City Hall, P.O. Box 5035 LONDON, ON, N6A 4L9.

Request details

Name of Organization

Date Proclamation Required May 3, 2023
Proclamation Name World Press Freedom Day
Proclamation Type (day, week or month) Day
Category (public awareness campaigns), (charitable fundraising campaigns), (arts and cultural celebrations) Public Awareness Campaigns
Requester Name Debbie

Requester Telephone Number

Requester Email Address

Requester Address: Sherwood Forest Square

Provide details of your Organization's Connection to London

The proclamation of World Press Freedom Day by municipalities, including London, serves as a reminder of the crucial role that journalism plays in a democratic society and the need for continued support and protection for press freedom. This recognition can inspire and reassure journalism students who are embarking on a career in a challenging and ever-changing industry, while also benefiting the many journalists who work tirelessly to provide the public with accurate and unbiased information. Recognizing World Press Freedom Day promotes and protects the freedom of the press in London while also supporting journalism that serves the public interest.

Required Supporting Documents

- Detail information on the Organization
- Detail information on the Event
- Confirmation of authorization from the Organization to submit the request

ink-stainedwretches.org is a grassroots volunteer advocacy group formed in March 2020 by former newsroom workers at the Waterloo Region Record newspaper. Long concerned with the decline in robust local journalism in their municipality and across Canada, the group is working to build a culture of appreciation for public-service journalism in Canada. Last year, 15 municipalities recognized World

Press Freedom Day in one way or another — mostly through mayoral proclamations.

This year marks the 30th anniversary since the United Nations General Assembly proclaimed May 3 as World Press Freedom Day. The theme for 2023 is “Shaping a Future of Rights: Freedom of expression as a driver for all other human rights” The following description is from the UNESCO World Press Freedom Day 2023 website: 3 May acts as a reminder to governments of the need to respect their commitment to press freedom and is also a day of reflection among media professionals about issues of press freedom and professional ethics. Just as importantly, World Press Freedom Day is a day of support for media which are targets for the restraint, or abolition, of press freedom. It is also a day of remembrance for those journalists who lost their lives in the pursuit of a story.

ink-stainedwretches.org confirms that Debbie is submitting this application — for a proclamation of World Press Freedom Day (May 3, 2023) in London, Ontario — on our group’s behalf. If further confirmation is necessary, please contact Mirko Petricevic, co-ordinator, at ink.stained.campaign@gmail.com

The undersigned confirms that I am the Official Representative of the Organization requesting the Proclamation and that by signing this Application, I acknowledge and agree that my organization complies with all City of London’s Policies and By-laws

Signature 

Date March 18 2023

NOTICE OF COLLECTION OF PERSONAL INFORMATION

Personal information collected on this form is collected under the authority of the *Municipal Act, 2001, S.O. 2001, c. 25* and may also be used for purposes related to the Issuance of Proclamations Policy and Proclamation Request Form. Questions about this collection should be addressed to the City Clerk, 3rd floor, City Hall, 300 Dufferin Ave., London, ON N6A 4L9. Tel: 519-661-2489, ext. 4937, email: csaunder@london.ca

Proclamation Request Form

Requests for the issuance of proclamations are governed by Council Policy (excerpted below). Requests must be received at least six (6) weeks in advance of the requested issuance date and may be emailed to the City Clerk at ClerksApprovalRequests@london.ca or mailed to City Hall, P.O. Box 5035 LONDON, ON, N6A 4L9.


Request details

Name of Organization LONDON MUSLIM MOSQUE
Date Proclamation Required JUNE 5TH 2023
Proclamation Name DAY OF REMEMBRANCE OF OUR LONDON FAMILY
Proclamation Type (day, week or month) DAY
Category (public awareness campaigns), (charitable fundraising campaigns), (arts and cultural celebrations) PUBLIC AWARENESS
Requester Name ZIBA HASNI
Requester Telephone Number 519-661-1234
Requester Email Address
Provide details of your Organization's Connection to London MADRIN, 1ST MOSQUE IN LONDON
Required Supporting Documents <ul style="list-style-type: none">• Detail information on the Organization• Detail information on the Event• Confirmation of authorization from the Organization to submit the request
The undersigned confirms that I am the Official Representative of the Organization requesting the Proclamation and that by signing this Application, I acknowledge and agree that my organization complies with all City of London's Policies and By-laws. Ziba Hasni Signature MAR 28, 2023 Date
NOTICE OF COLLECTION OF PERSONAL INFORMATION Personal information collected on this form is collected under the authority of the <i>Municipal Act, 2001</i> , S.O. 2001, c. 25 and may also be used for purposes related to the Issuance of Proclamations Policy and Proclamation Request Form. Questions about this collection should be addressed to the City Clerk, 3rd floor, City Hall, 300 Dufferin Ave., London, ON N6A 4L9. Tel: 519-661-2489, ext. 4937.

Proclamation Request Form

Requests for the issuance of proclamations are governed by Council Policy (excerpted below). Requests must be received at least six (6) weeks in advance of the requested issuance date and may be emailed to the City Clerk at ClerksApprovalRequests@london.ca or mailed to City Hall, P.O. Box 5035 LONDON, ON, N6A 4L9.

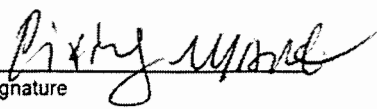
Request details

Name of Organization
The City of London's Indigenous Employee Resource Group (ERG)
Date Proclamation Required
Friday, May 5 th , 2023
Proclamation Name
National Day of Awareness for Missing & Murdered Indigenous Women & Girls & Two-Spirit People
Proclamation Type (day, week or month)
Day
Category (public awareness campaigns), (charitable fundraising campaigns), (arts and cultural celebrations)
Public Awareness
Requester Name - Indigenous ERG
Requester Telephone Number
Requester Email Address
IndigenousERG@london.ca
Requester Address
300 Dufferin Ave, London, ON N6B 1Z2
Provide details of your Organization's Connection to London
The Indigenous ERG is an internal City of London led resource group for Indigenous employees.
Required Supporting Documents
<ul style="list-style-type: none">• Detail information on the Organization• Detail information on the Event• Confirmation of authorization from the Organization to submit the request
The undersigned confirms that I am the Official Representative of the Organization requesting the Proclamation and that by signing this Application, I acknowledge and agree that my organization complies with all City of London's Policies and By-laws
Signature  Date March 28, 2023
NOTICE OF COLLECTION OF PERSONAL INFORMATION
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Request details

Name of Organization	Falun Dafa Association Canada
Date Proclamation Required	May 13, 2023
Proclamation Name	2023 31st Falun Dafa Day
Proclamation Type (day, week or month)	Day
Category (public awareness campaigns), (charitable fundraising campaigns), (arts and cultural celebrations)	Cultural Celebration
Requester Name	Pixing Zhang / Shandong REN (doc)
Requester Telephone Number	
Requester Email Address	
Requester Address	N5X 4M6 Stackhouse Crescent, London ON
Provide details of your Organization's Connection to London.	we have a small community in London, including students at the Western U.
Required Supporting Documents	<ul style="list-style-type: none"> Detail information on the Organization Detail information on the Event Confirmation of authorization from the Organization to submit the request
The undersigned confirms that I am the Official Representative of the Organization requesting the Proclamation and that by signing this Application, I acknowledge and agree that my organization complies with all City of London's Policies and By-laws.	
Signature	 April 3rd 2023
NOTICE OF COLLECTION OF PERSONAL INFORMATION Personal information collected on this form is collected under the authority of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i> and may also be used for purposes related to the Issuance of Proclamations Policy and Proclamation Request Form. Questions about this collection should be addressed to the City Clerk, 3rd floor, City Hall, 300 Dufferin Ave., London, ON N6A 4L9. Tel: 519-661-2489, ext. 4937.	

Dear Mayor Josh Morgan

In commemoration of the 31st Falun Dafa Day celebration on May 13th, 2023, we respectfully request again a proclamation. This annual occasion pays tribute to the contributions of the Falun Dafa members in Canada—many of whom arrived here as refugees fleeing the persecution in China, and celebrates the values of Truthfulness, Compassion, and Forbearance.

We particularly appreciate that last year, our city passed the resolution for our monumental 30 years celebrations by proclaiming May 13th as the Falun Dafa Day.

In 2022, we were thrilled to have had 23 Canadian cities do flags-raising or lighting-up the landmarks to celebrate our Falun Dafa Day. We also received over 110 supporting letters and/or proclamations from Canadian MPs, MPPs, Mayors, and City Councillors.

Originated from the tightly controlled communist China 31 years ago, along with 24 years' unimaginable persecution even with the horrific organ harvesting, the Falun Dafa community has endured, preserved and flourished peacefully. At the same time, Canadian Falun Dafa practitioners are proud to build our communities across the country and call Canada home.

The fight for freedom and integrity continues, as community members courageously fend off intimidation, threat, and mis-information campaign by the long-arm operation of China's communist regime that has infiltrated many aspects of Canadian politics and social life.

Here in Canada, Falun Gong volunteers have taught [free meditation exercises](#) that has helped thousands of Canadians improve their mental, moral and physical wellbeing, contributing to a more healthy and harmonious society.

We are genuinely grateful for the freedom, diversity and compassionate support received across the society. Year to year, the Falun Dafa communities have garnered worldwide recognition, including greetings and proclamations.

By sending a proclamation and hosting a flag raising event to mark the 31st Falun Dafa Day, you help affirm Canada's commitment to the values of Truthfulness, Compassion, and Forbearance, and to the upholding of human rights and freedom of conscience.

For proclamation messages, it will be greatly appreciated if you could send it to us by May 10th, 2023. Should you have questions, please don't hesitate to contact the undersigned.

Sincerely,

Pixing Zhang on behalf of Falun Dafa Association of Canada

23 Flag Raising and Light-up Ceremony Hosting Cities in 2022:

ON : Toronto; Kingston; Burlington; Milton; Cornwall; North Bay; Orangeville; St. Catharine; Orillia; Brighton, Brock, Quinte West, Scugog, Amherstburg, Belleville more

AB: Edmonton; Red Deer; SK: Regina; Saskatoon; BC: Port Moody; Nanaimo; New Westminster;

Greetings for Falun Dafa Month Celebration 2022(excerpt from 110 greetings issued by representatives of three levels of government):

“Falun Dafa traditions encourage practitioners to improve their mental and physical well-being, while being rooted in the honourable values of truthfulness, compassion and tolerance; I would like to thank the many Falun Dafa practitioners who took these values to heart during the pandemic. I am grateful for the efforts you made within your communities to encourage and uplift your neighbors during these hard times.” *–Hon. Candice Bergen, Leader of the Conservative Party, greetings 2022*

“Falun Dafa is the spiritual discipline based on truthfulness, compassion, and forbearance. This week on Parliament Hill I had the pleasure of joining a special group of individuals who celebrated the 30th year Anniversary of Falun Dafa.” *- MP Judy Sgro, co-chair of the Falun Gong Parliamentary Friendship Group, twit and Rally speech 2022*

“I would like to thank the Falun Dafa communities for your work to preserving the traditional Chinese culture which continues to enrich Canada’s Multicultural landscape, Falun Dafa communities have been integral in bringing Communist party’s atrocities to light, practitioners are on the front lines of holding the government to account ”

- MP Garnett Genuis, , co-chair of the Falun Gong Parliamentary Friendship Group, Video Greeting 2022

“The universal values of Truthfulness, Compassion and Tolerance, which are at the heart of Falun Dafa, are also ideals for Canada. I appreciate your contribution to bring these values to life in Canada for a more healthy, peaceful, tolerance and compassionate society.” **-Hon. Pierre Poilievre , MP, Greeting Letter 2022 Falun Dafa Day**

“Communities rooted in spirituality have played an important role in building the social fabric of our province. Many of the values that we cherish today –compassion, generosity, and justice– are anchored in spiritual traditions. Inherent among those who practice is the courage to continuously seek positive transformation in one’s own life and society.”**-Ontario Lieutenant Governor Elizabeth Dowdeswell, Letter of Greetings, 2022 Falun Dafa Day**

“We live in a time of much division and conflict, and the values of truthfulness, compassion and tolerance that are espoused by Falun Dafa are timely, indeed. New Canadians who have fled persecution due to their practice of Falun Gong have demonstrated exceptional resilience in the face of great hardship.” -**Lieutenant Governor Russ Mirasty of the Province of Saskatchewan, Letter of Greetings, 2022 Falun Dafa Day**

“I would like to extend a big thank you to the Falun Dafa community in Fredericton, for their dedication to promoting a more harmonious and healthy society. Thank you for your continuous efforts to encouraging tolerance and compassion and building a better world for all of us.” – **Her Worship Kate Rogers, Fredericton, Letter of Greetings, 2022 Falun Dafa Day**

2022 a few other major Municipal Proclamation/Greetings of Falun Dafa Day for your information.

Ottawa, Calgary, Fredericton, Winnipeg, Victoria, Hamilton, Oshawa, Vaughan, London, etc;



Request a Proclamation For Celebrating the 31st-Falun Dafa Day

Dear His Worship Josh Morgan

In commemoration of the 31st Falun Dafa Day celebration on May 13th, 2023, we respectfully request again a proclamation. This annual occasion pays tribute to the contributions of the Falun Dafa members in Canada—many of whom arrived here as refugees fleeing the persecution in China, and celebrates the values of Truthfulness, Compassion, and Forbearance.

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By sending a greeting/proclamation and hosting a flag raising event to mark the 31st Falun Dafa Day, you help affirm Canada's commitment to the values of Truthfulness, Compassion, and Forbearance, and to the upholding of human rights and freedom of conscience.

For the greeting/proclamation messages, it will be greatly appreciated if you could send it to us by May 10th, 2023. Should you have questions, please don't hesitate to contact the undersigned.

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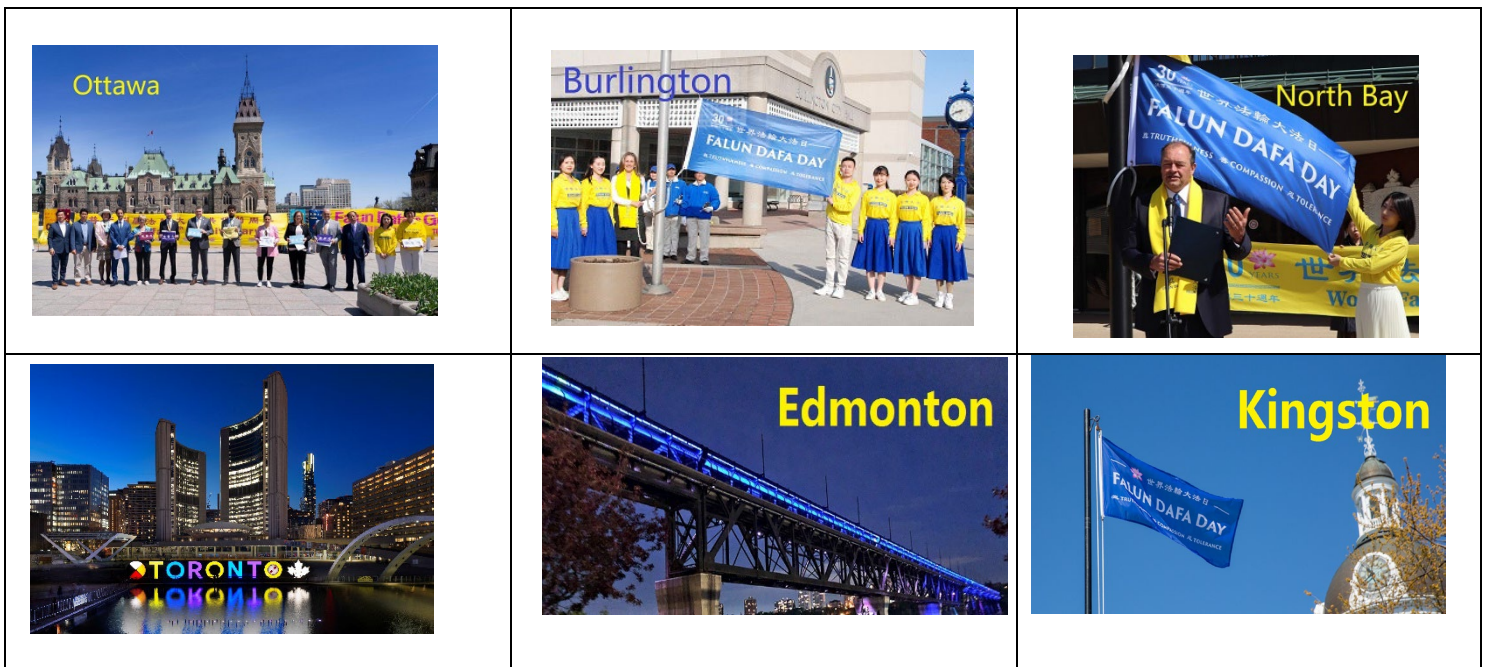
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About Falun Dafa:

[Falun Dafa](#) (also known as Falun Gong) is a spiritual practice rooted in the ancient schools of cultivation in China. It consists of meditative exercises, and a moral philosophy aimed at the promotion of virtue. At the core of Falun Dafa’s teachings are the tenets of “Truthfulness, Compassion, and Forbearance.” Practitioners of Falun Dafa aim to live in accord with these principles, taking them as a guide for daily life and practice.

Since Falun Dafa’s public introduction in 1992, hundreds of millions of people from diverse cultural backgrounds in over 100 countries, including Canada, benefit from practicing Falun Gong, where the [free teachings](#) help people improve their mental, moral, and physical wellbeing and contribute to a more healthy and peaceful society.

On 20 July, 1999, the Chinese Communist Party (CCP) launched a campaign to eradicate Falun Gong. For the past 21 years, major human rights organizations, the United Nations, the U.S. government, and NGOs, etc. have extensively documented the nation-wide campaign of hatred, mass imprisonment, forced slave labours, torture, and killings of people who practice Falun Gong in China.

Millions of Falun Gong practitioners and their families have been torn apart. Countless practitioners have been killed for their vital organs that are being sold by the state. International legal experts say that crimes against humanity, and possibly genocide, have occurred. Practitioners and supporters in Canada continue to experience various kinds of intimidation and harassment and vilification by the CCP.

The Falun Dafa community, both within China and abroad, have endured these two decades of unimaginable adversity with resolute non-violence and persistence to uphold freedom and the universal values. This has garnered worldwide recognition, including thousands of greetings and proclamations from governments and officials.



P.O. Box 5035
300 Dufferin Avenue
London, ON
N6A 4L9

March 29, 2023

Chair and Members
Corporate Services Committee

Re: Board of Directors – Federation of Canadian Municipalities

In order to continue London's leadership and representation as a member on the Federation of Canadian Municipalities' Board of Directors, I wish to seek election to the FCM's Board of Directors with the support and approval of the Municipal Council for the 2023/2024 term.

Therefore, I respectfully request that the attached Resolution endorsing me to stand for election and approving payment of all costs associated with attending FCM's Board of Directors meetings, for the 2023/2024 term, be adopted by the Municipal Council. These meeting dates include:

- Annual Conference & AGM - May 25-28, **2023** – Toronto, ON
- Board of Directors Meeting - September 12-14, **2023** – Yellowknife, NWT
- Board of Directors Meeting - November 20-24, **2023** – Ottawa, ON
- Board of Directors Meeting - March 5-7, **2024** – Prince George, BC

I'm running because I admire the great work FCM has done so far regarding supporting municipalities with climate action and adaptation, and I hope to continue to push for better. I bring a fresh perspective and a laser focus. I was previously an Executive Director for an environmental charity, and I understand the relationship dynamics between a board and staff, as well as the experience of good board governance.

I'd like to continue offering strong leadership from the Southwestern Ontario area, one of the fastest growing regions in Canada. I believe it's important for London to share its unique challenges, and strongly advocate for solutions. I'm hoping to offer that voice on behalf of our community.

Finally, and this is consistent with previous years, that in order to campaign for a position on the Board of Directors, it has been necessary to incur expenses related to campaign materials. I hereby respectfully request approval for reimbursement of up to \$750.00 for FCM Board of Directors campaign related expenses by The Corporation of the City of London, outside of my annual expense allocation, upon submission of eligible receipts.

Thank you for your consideration of this matter.

Skylar Franke
Councillor, Ward 11

FEDERATION OF CANADIAN MUNICIPALITIES – ELECTION
TO THE BOARD OF DIRECTORS

WHEREAS the Federation of Canadian Municipalities (FCM) represents the interests of municipalities on policy and program matters that fall within federal jurisdiction;

WHEREAS FCM's Board of Directors is comprised of elected municipal officials from all regions and sizes of communities to form a broad base of support and provide FCM with the united voice required to carry the municipal message to the federal government; and

WHEREAS FCM's Annual General Meeting will be held in conjunction with the Annual Conference and Trade Show, May 25 to 28, 2023, followed by the election of FCM's Board of Directors;

BE IT RESOLVED that the Council of The Corporation of the City of London endorses Councillor Skylar Franke to stand for election on FCM's Board of Directors for the 2023/2024 term; and

BE IT FURTHER RESOLVED that Council assumes all costs associated with Councillor Skylar Franke attending FCM's Board of Directors meetings, and the FCM Annual Conference and AGM and the Trade Show, during the 2023/2024 term.