



# The Corporation of the Township of Dawn-Euphemia

## - A G E N D A -

**Monday, March 17, 2025 – 6:30 pm**

### **REGULAR MEETING OF COUNCIL**

Municipal Office, 4591 Lambton Line

Be advised that Council Meetings are being recorded and live streamed. If you wish to attend via zoom, please contact the Clerk for an invitation. Comments and opinions expressed by individual Council Members, guests and the general public are their own, and do not necessarily represent those of the Dawn-Euphemia Council. The official record of the Council Meeting shall consist solely of the Minutes approved by Council.

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**1. CALL TO ORDER**

**2. DISCLOSURE OF PECUNIARY INTEREST**

**3. DELEGATIONS**

a) **6:30pm** – Meeting to Consider Preliminary Report – Watson-Turner Drain

i. Preliminary Report, dated February 19, 2025 received from R. Dobbins Engineering

ii. Notice of Meeting to Consider Preliminary Report, dated February 27, 2025

iii. Letter to Assessed Landowners, dated February 27, 2025

iv. Minutes of On-Site Meeting, held April 3, 2024

v. Attendance Sheet of On-Site Meeting, held April 3, 2024

vi. Landowner Comments received March 10, 2025 from D. Jones

vii. Landowner Comments received March 6, 2025 from C. Baresich

b) **6:45pm** – John Collison, Overall Responsible Operator Re: 2024 Summary Report & Annual Report

c) Report from the Overall Responsible Operator Re: Increase to Public Works Boot Allowance

**4. ADOPTION OF MINUTES**

a) Minutes of Regular Council Meeting of March 3, 2025

**5. BUSINESS ARISING FROM MINUTES**

**6. PLANNING/DRAINAGE/PROPERTY**

**7. REPORTS**

a) Report from the Treasurer Re: 2022 Financial Statements

b) Report from the Deputy Treasurer Re: Council Remuneration 2024

**8. CORRESPONDENCE**

a) Rural Game Protective Association Annual Dinner Meeting

b) Letter dated March 11, 2025 received from Florence Oddfellows Re: Request to Waive Fees

**9. OTHER BUSINESS**

a) Accounts

**10. BY-LAW**

a) Report & By-Law 2025-06, being a by-law to adopt the Emergency Management Plan & Emergency Management Program, and to repeal by-law 2015-64

b) By-Law 2025-07, being a confirmatory by-law, 1<sup>st</sup> quarter

**11. CLOSED SESSION**

**12. ADJOURNMENT:** *Next Meeting of Council*

**Regular Council Meeting – Monday, April 7, 2025 @ 6:30 pm**

February 19, 2025

The Mayor and Council  
Township of Dawn-Euphemia  
4591 Lambton Line  
Dresden, Ontario  
N0P 1M0

Gentlemen and Madame;

**Re: Watson Turner Drain, Watson Turner Drain Branch "A" and Watson Turner Drain Branch "B" – Preliminary Report**

In accordance with your instructions, we have undertaken a preliminary examination of the Watson Turner Drain with regards to the replacement of the Watson Turner Drain, Watson Turner Drain Branch "A" and the Watson Turner Drain Branch "B". The drainage works is located in Lots 29 to 31, Concession 7 and Lots 30 to 31, Concession 8 in the Township of Dawn-Euphemia. The course of the work has been surveyed with elevations taken at stations of 30 metres or part thereof.

Authorization under the Drainage Act

This Engineers Report has been prepared under section 78 of the Drainage Act as per the request of an affected Owner.

Section 78 of the Drainage Act states that, where, for the better use, maintenance or repair of any drainage works constructed under a bylaw passed under this Act, or of lands or roads, it is considered expedient to change the course of the drainage works, or to make a new outlet for the whole or any part of the drainage works, or to construct a tile drain under the bed of the whole or any part of the drainage works as ancillary thereto, or to construct, reconstruct or extend embankments, walls, dykes, dams, reservoirs, bridges, pumping stations, or other protective works as ancillary to the drainage works, or to otherwise improve, extend to an outlet or alter the drainage works or to cover the whole or any part of it, or to consolidate two or more drainage works, the Council whose duty it is to maintain and repair the drainage works or any part thereof may, without a petition required under section 4 but on the report of an Engineer appointed by it, undertake and complete the drainage works as set forth in such report.

### Description of Existing Drainage

The Watson Turner Drain was originally constructed as an Award Drain. The Turner Award Drain currently appears to outlet to the Burr Drain though at one time it may have outletted to the Coleman Turner Drain. The Watson Turner Drain now consists of the Main Drain, Branch "A" and Branch "B".

The Watson Turner Drain extends from the north side of Mossie Line south and west towards the bush lot in the NE1/4 Lot 30, south through the SE1/4 Lot 30 following the bush line thence southwest through the NE1/4 and NW1/4 Lot 29 through the Turner Award Drain to an outlet to the Burr Drain, a distance of approx. 1,187 metres (3,895 feet). It consists of 350 mm and 300 mm dia. concrete tile. The Watson Turner Drain was last improved under an Engineer's Report dated March 3, 1962 (bylaw no. 9-62 of 1962). There was an open saucer drain above the existing covered drain which was considered adequate for surface flow with minor improvements. The existing 300 mm dia. concrete tile was repaired and a second tile drain was installed to provide additional capacity for subsurface waters. A dam was constructed on the east side of Cairo Road at the line between Lots 31 and 32 to block water flow in the road ditch from north of Lot 31.

The Watson Turner Drain Branch "A" extends from the north side of Mossie Line east of Cairo Road south and west through the W1/2 Lot 30, Concession 8 to Cairo Road and thence west through the NE1/4 Lot 30, Concession 7 to an outlet to the Turner Watson Drain. Branch "A" existed prior to the 1954 Engineer's Report.

The Watson Turner Drain Branch "B" extends from Watson Turner Drain on the north side of Mossie Line north and east to the east side of Cairo Road thence north along the east side of Cairo Line, a distance of approx. 640 metres (2,100 feet). It consists of 300 mm and 250 mm dia. concrete tile. The Watson Turner Drain Branch "B" was last improved under an Engineer's Report dated October 20, 1954 (bylaw no. 935). The improvement included placing tile along the course of the drain together with provision an open saucer drain to provide for flow during flood periods (the Owner was allowed to cultivate and crop over tile).

### Drain Classification

The Watson Turner Drain is a closed drain that outlets to the Burr Drain. The Burr drain is classified as a class F drain according to the Ontario Ministry of Agriculture, Food and Rural Affairs Mapping.

There are no aquatic species at risk and no species at risk critical habitat within the Watson Turner Drain or downstream according to the Aquatic Species at Risk Map. The proposed drainage works is within the St. Clair Region Conservation Authority regulated area.

### Onsite Meeting

An onsite meeting was held on April 3, 2024. The existing drain has broken down in several areas and is in need regular repair. The existing tile lacks depth to provide outlet for upstream subsurface tiling systems.

It was requested that the Watson Turner Drain and Branches be replaced with a covered drain with sufficient depth and capacity.

The property in Lot 31, Concession 8 requires a deeper outlet on Branch "A" and Branch "B" to accommodate existing subsurface drainage.

It was also discussed that a Preliminary Report be prepared to allow the Owners to review the financial implications of the project.

### Site Investigation and Survey

The drainage area is based on the previous Engineer's Report and confirmed with Lidar data.

### Preliminary Proposal

It is therefore recommended that the following work be carried out:

1. The Watson Turner Drain shall be replaced with a covered drain with sufficient capacity for surface and subsurface waters from an outlet to the Burr Drain north and east to the north side of Mossie Line, a distance of approx. 1,212 metres.
2. The Watson Turner Drain Branch "A" shall be replaced with a covered drain with sufficient capacity for surface and subsurface waters from an outlet to the Watson Turner Drain in the NE1/4 Lot 30, Concession 7 east and north across Cairo Road to the north side of Mossie Line, a distance of approx. 476 metres.

3. The Watson Turner Drain Branch "B" shall be replaced with a covered drain with sufficient capacity for surface and subsurface waters from an outlet to the Watson Turner Drain on the north side of Mossie Line in Concession 7 north and east to the east side of Cairo Road, a distance of approx. 391 metres.
4. Catchbasins are to be constructed on both sides of Mossie Line at the top end of the Watson Turner Drain.
5. Catchbasins are to be constructed on both sides of Cairo Road and on both sides of Mossie Line at the top end of Branch "A". A junction box is to be constructed at the connection of Branch "A" to the Main Branch.
6. Catchbasins are to be constructed on both sides of Cairo Road on Branch "B".
7. An outlet works at the Burr Drain shall be constructed.
8. Crossings under Cairo Road shall be constructed by boring and jacking.
9. Crossings under Mossie Line shall be constructed by open cut method unless construction by boring and jacking is requested by the Road Authority.

#### Design

The proposed tile drain shall be designed with a capacity of 37 mm per 24 hours. This includes 25 mm for surface and 12 mm for subsurface waters from the drainage area in accordance with the Drainage Guide for Ontario, Publication 29.

There has been no indication from Owners or from field observations of any adverse soil conditions. No formal soil investigation has been carried out.

#### Preliminary Estimates of Cost

There has been prepared a preliminary Estimate of Cost in the amount of \$313,464.00 for the Main Drain, \$119,293.00 for Branch "A" and \$104,609.00 for Branch "B" including engineering and administration for a total cost of \$537,366.00. A preliminary Plan has been prepared showing the location of the work and the approximate drainage area.

### Assessment

Lands, roads, buildings, utilities, or other structures that are increased in value or are more easily maintained as a result of the construction, improvement, maintenance, or repair of a drainage works may be assessed for benefit. (Section 22)

Lands and roads that use a drainage works as an outlet, or for which, when the drainage works is constructed or improved, an improved outlet is provided either directly or indirectly through the medium of any other drainage works or of a swale, ravine, creek, watercourse, may be assessed for outlet assessment. The assessment for outlet is based on the volume and rate of flow of the water artificially caused to flow into the drainage works. (Section 23)

The Engineer may assess for special benefit any lands for which special benefits have been provided by the drainage works. (Section 24)

A Schedule of Assessment for the lands and roads affected by the work and therefore liable for the cost thereof will be prepared as per the Drainage Act. Also, assessments may be made against any public utility or road authority, as per section 26 of the Drainage Act, for any increased cost for the removal or relocation of any of its facilities and plant that may be necessitated by the construction or maintenance of the drainage works. Items to be assessed under section 26 shall be tendered separately with the actual cost plus a portion of the engineering (25% of the cost).

The cost of any approvals, permits or any extra work, beyond that specified in this report that is required by any utility, conservation authority, government ministry or organization (federal or provincial), or road authority shall be assessed to that organization requiring the permit, approval, or extra work.

The special benefit assessments are first established and deducted from the total cost. The remaining cost is then separated into benefit and outlet assessment. Outlet assessment is distributed to upstream lands based on equivalent hectares. Equivalent hectares are weighted hectares compared to cultivated agricultural lands with the factor depending on the amount of water caused to flow.

The estimate of cost in any Final Report would generally be assessed as follows:

1. The cost of constructing the covered drain has been assessed with 60% of the cost assessed as benefit assessment and the remainder of the cost has been assessed as outlet assessment to upstream properties as outlet assessment based on equivalent hectares.
2. The junction box at the connection of Branch "A" to the Main Drain has been assessed as outlet assessment to drainage area of Branch "A" based on equivalent hectares.
3. The catchbasins located on the upstream side and the downstream side of each road crossing have been assessed with ½ of the cost assessed as a benefit assessment to the downstream property and 1/2 of the cost assessed as a benefit assessment to the upstream property.
4. The outlet works has been assessed as outlet assessment to upstream properties based on equivalent hectares.
5. The road crossings have been assessed to the Road Authorities having jurisdiction as per Section 26 of the Drainage Act.
6. Any increase in cost caused by the existence of the works of a Public Utility or Road Authority extra work that results from the presence shall be assessed to the Public Utility or Road Authority as per Section 26 of the Drainage Act.

#### Allowances

Allowances in any Final Report would be made under section 30 for damage, if any, to ornamental trees, lawns, fences, land and crops occasioned by the disposal of material removed from a drainage works. This shall be considered an allowance for damages.

Allowances generally are based on crop loss of \$2,000.00 per hectare for the first year and \$1,000.00 for the second year (\$3,000.00 per hectare total).

#### Access and Working Area

Access to the work site and a working corridor shall be established in any Final Report.

Agricultural Grant

Any Final report will recommend that application for subsidy be made for eligible agricultural properties. Any assessments against non-agricultural properties shall be shown separately in the Schedule of Assessment.

Existing Private Drainage

All existing subsurface drainage encountered along the length of the drainage works shall be reconnected to the proposed covered drain. It is the Owners responsibility to mark tile drains as requested.

Maintenance

Maintenance and repair provisions shall be included in any Final Report.

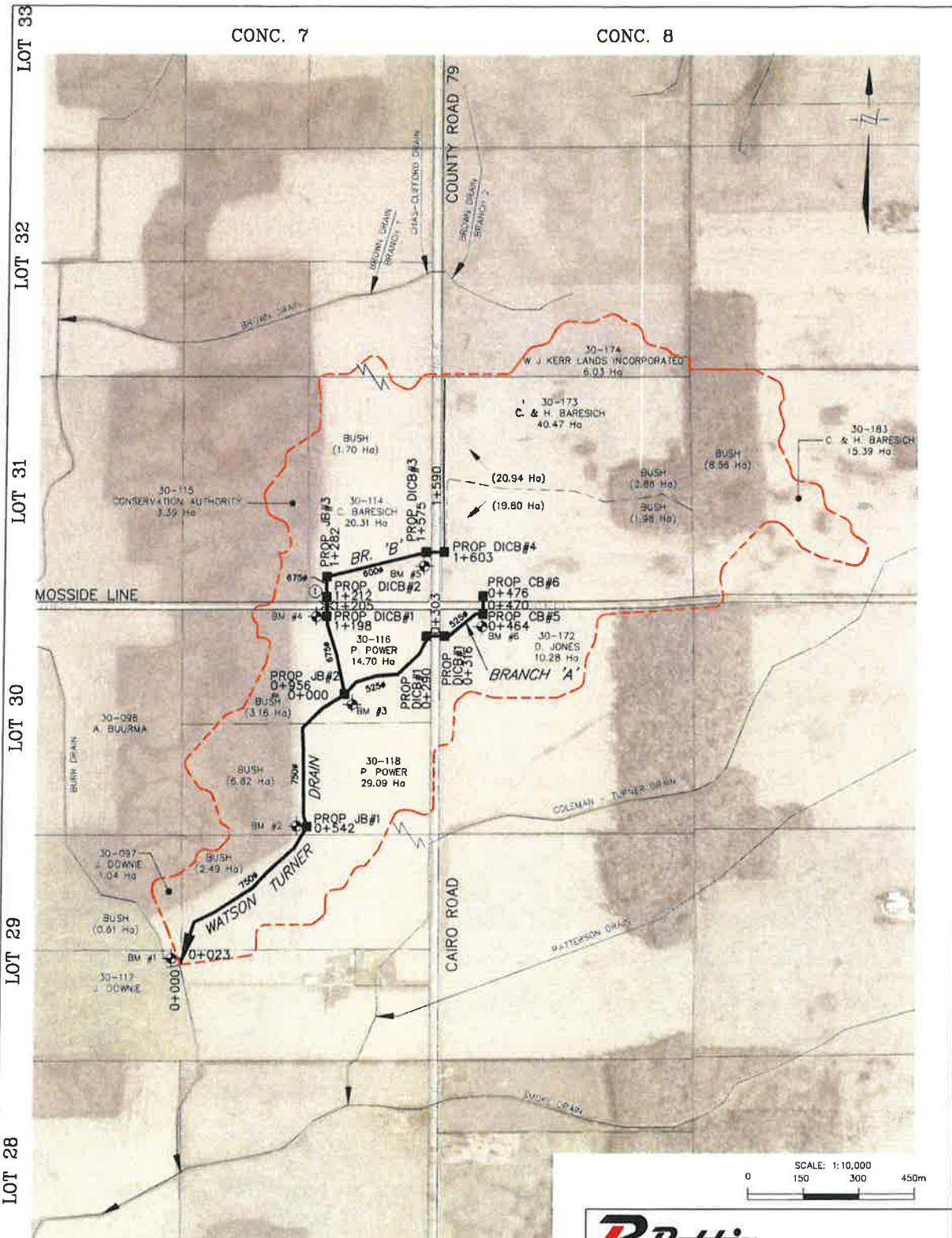
All of the above is submitted for your consideration.

Yours truly,



Ray Dobbin, P. Eng.





**LEGEND**

- - - DRAINAGE AREA
- WATSON TURNER DRAIN AND BRANCHES
- MUNICIPAL DRAIN



4218 Oil Heritage Road  
 Petrolia Ontario, N0N 1R0  
 Phone: (519) 882-0032 Fax: (519) 882-2233

DRAWING NAME:  
 Watson Turner Drain Plan

PROJECT No.  
 2023-1572

APPROVED	PLAN SCALE			
R. DOBBIN	1:10,000			
CHECKED				
B. VAN RUITENBURG	NO. REVISIONS	DATE	BY	
DRAWN:				
C. SAUNDERS	1 PRELIM. REPORT	FEB. 19, 2025	CS	

**TOWNSHIP of DAWN - EUPHEMIA**  
**WATSON TURNER DRAIN**  
**PLAN**

**1**  
**OF 5**

Last Updated: February 19, 2025



CORPORATION OF THE  
TOWNSHIP OF DAWN-EUPHEMIA

4591 Lambton Line RR #4, Dresden, Ontario N0P 1M0  
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Dept: (519) 692-5018

## Notice of Meeting to Consider Preliminary Engineer's Report

*In accordance with the Drainage Act, you as an owner of land affected by the proposed drainage works are requested to attend a Council Meeting to consider the preliminary report filed with the Township of Dawn-Euphemia for this drainage works.*

### Name of Drain: **Watson-Turner Drain**

The enclosed preliminary report, prepared by R. Dobbin Engineering Inc., will be considered by Council at the **Township of Dawn-Euphemia Municipal Office**, located at 4591 Lambton Line in Rutherford ON, on:

**Monday, March 17 @ 6:30 pm**

You are encouraged to attend the above meeting to participate in the consideration of the preliminary report.

If you have any questions or concerns in advance of the meeting, please contact Paul Dalton, Drainage Superintendent at 519-692-5018 or email: [roads@dawneuphemia.on.ca](mailto:roads@dawneuphemia.on.ca)

Dated this 27<sup>th</sup> day of February, 2025



Paul Dalton, Public Works Superintendent  
Township of Dawn-Euphemia



**CORPORATION OF THE  
TOWNSHIP OF DAWN-EUPHEMIA**



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4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0  
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Depart: (519) 692-5018  
Email: [roads@dawneuphemia.on.ca](mailto:roads@dawneuphemia.on.ca) Website: [www.dawneuphemia.ca](http://www.dawneuphemia.ca)

February 27, 2025

Dear assessed landowner,

Enclosed is a copy of the Preliminary Report for the Watson-Turner Drain, the Notice of Preliminary Meeting (**to be held March 17, 2025 at 6:30pm** in the Council Chambers located at 4591 Lambton Line), as well as a copy of the minutes of the On-Site Meeting held on April 3, 2024.

If you have any questions or concerns, please contact Paul Dalton, Drainage Superintendent at by phone at 519-692-5018 or by email at [roads@dawneuphemia.on.ca](mailto:roads@dawneuphemia.on.ca).

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Paul Dalton,  
Drainage Superintendent



Watson-Turner Drain – Site Meeting  
April 3, 2024 @ 10am

Dobbin Engineering  
Josh Warner  
David Moores

Landowners

Chuck Baresich  
Pat Power  
Delbert Jones





- Delbert – Chuck Baresich
  - o Paul had a map – gave everyone a copy to review
  - o No report for bottom end
  - o David Moores had GIS map reflecting watershed
    - Watershed is “deemed”
- Current size of tile – 10”
  - o Josh – do we increase or keep the original size?
    - The daily rainfall standard is 35mm
- Chuck and Pat – no flooding
  - o Needs improvement
  - o Needs basins
  - o Need to take top water
  - o Sizing of tile in regard to top water?
  - o Delbert’s end is still slow
  - o Chuck – Where are we at?
  - o Josh – in the initial stage of the report
  - o Sizing and design after meeting
- Delbert – what is the time frame?
- Josh - Not until next year (tender and construction)
- Chuck – thought the process was further along
  - o There is a big hole that they personally fixed which has relieved top water
  - o Pat’s end still has water
- Chuck – I think 24 inch is overkill and the biggest issue for him is that it is old.
- Josh are we satisfied with location?
  - o Pat – Yes, if the tile is crushed
  - o Chuck – I think that there is a catch basin that is not needed, one was already removed
  - o The 2 existing catch basins are fine
  - o Can the 2 catch basins in field be removed?
- Pat – what do I tile into when I tile?
  - o David – will have to connect

- Chuck is retiling this spring – will it be similar?
  - o Josh – the new tile will be deeper
  - o Chuck – it doesn't need to be bigger, just new
- Chuck – draining 150 acres
- Delbert – I question this
  - o Has hand sketch
  - o Doesn't have anything running
  - o Gas lines have been decommissioned
- Pat – gas line has been removed
- Chuck – removed pipe
- Josh – how deep was gas line
  - o Chuck – it varies
  - o It's been marked
  - o Flags are still in
- David – we will have survey the drainage area to decide the tile size
  - o Meet again
  - o Pat – is it possible to have no basins?
  - o Junction box – provide inspection point
  - o Chuck – shouldn't be surface water because it is tiled
- Chuck – route looks fine
  - o Pat – route looks fine
- Delbert – to send tiling Sketch to Paul
- Pat – does not have sketches of tiling
- Chuck – has plan from when VanBree tiled
  - o Gary Dupuis also has maps,
    - 519-521-5563 (contact info)
- Send any updates or paperwork to Paul
  - o Keep minutes up to date
- Paul to send the 1954 report to David
- Next steps
  - o Survey Daylighting for the road
  - o locates
  - o those cost attribute to utility companies

3a1v

Watson-Turner Drain - Site Meeting  
Wednesday April 3, 2024 at 10:00 a.m.

Attendance

Name	Signature
Pat Power	
Chuck Baresich	
Delbert Jones	
	

The Corporation of the Township of Dawn-Euphemia

3b

RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Order	Recorded Vote: Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	_____ A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____ A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____ P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____ M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____ J. Meyer

That Council receives the 2024 Summary Report and Annual Report prepared under Drinking Water Systems Regulation O. Reg 170/03, dated February 5, 2025, and directs the Overall Responsible Operator to post the reports at the Municipal office, the Florence library, and on the Township’s website. *Carried.*

**TOWNSHIP OF DAWN-EUPHEMIA**  
**2024**  
**SUMMARY REPORT**

February 5, 2025

Schedule 22 of O. Regulation 170/03 requires that a Summary Report be prepared for each year. It is to be prepared not later than March 31 and given to the members of the municipal council in the case of a drinking water system owned by a municipality. (section 22-2 (1))

The Summary Report must list the requirements of the Act, the regulations, the system's approval, and any order that the system failed to meet at any time during the period covered by the report and specify the duration of the failure. It must also, for each failure referred to above, describe the measures that were taken to correct the failure. (section 22-2 (2))

The Summary Report must also include the following:

1. A summary of the quantities and flow rates of the water supplied during the period covered by the report, including monthly average and maximum daily flows and daily instantaneous peak flow rates.
2. A comparison of the summary referred to in paragraph 1 to the rated capacity and flow rates approved in the system's approval.

This will enable the system's owner to assess the capability of the system to meet existing and planned uses of the system. (section 22-2 (3))

If a report is prepared under subsection 1 for a system that supplies water to a municipality under the terms of a contract, the owner of the system shall give a copy of the report to the Municipality annually by March 31. (section 22-2 (4))

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John Collison O.R.O.



**SUMMARY REPORT**

The following is a summary performance report for the Township of Dawn-Euphemia Water Distribution System. This report is for the year 2024 and is based on Schedule 22 of the O. Regulation 170/03.

**2024 Purchase From Enniskillen 115,215 m3**

Month	Marthaville Road	Oil Heritage Road	Black Ash Road	Dawn Valley Road	Mandaumin Road	Cuthbert Road	Monthly Totals
January	3,167	1,910	2,585	20	560	48	8,290
February	2,910	1,734	2,427	26	618	48	7,763
March	3,110	1,747	2,680	0	597	78	8,212
April	3,114	1,656	2,838	48	581	78	8,315
May	3,846	2,225	4,047	19	959	90	11,186
June	3,613	1,828	3,609	25	864	54	9,993
July	4,647	2,368	4,485	17	974	52	12,543
August	3,481	1,858	3,375	23	685	43	9,465
September	3,475	1,980	3,544	22	799	61	9,881
October	3,431	2,070	3,621	23	844	69	10,058
November	3,293	2,002	3,578	12	801	26	9,712
December	3,625	2,078	3,349	25	708	12	9,797
<b>Total</b>	<b>41,712</b>	<b>23,456</b>	<b>40,138</b>	<b>260</b>	<b>8,990</b>	<b>659</b>	<b>115,215</b>

The annual amount of water (m3) purchased from Enniskillen is as follows:

2003	115,191,	2010	109,361	2017	122,359	2024	115,215
2004	118,491	2011	108,879	2018	110,980	2025	
2005	118,084	2012	111,963	2019	124,913	2026	
2006	107,685	2013	107,120	2020	136,957	2027	
2007	114,947	2014	117,565	2021	128,504	2028	
2008	113,322	2015	113,557	2022	131,929	2029	
2009	105,570	2016	124,575	2023	137,898	2030	

The total of accounted for water for 2024 was 101,573 m3 through meters and 2,000m3 flushing/fire = 103,573m3

This total includes water sold to customers in the Township of Dawn-Euphemia water distribution system and includes an estimate for water uses including fire flow, flushing, etc (2,000m3).

The water loss factor is 2.77 (%)

2004	5.30%	2024	10.10%
2005	4.80%	2025	
2006	6.20%	2026	
2007	4.30%	2027	
2008	5%	2028	
2009	5%	2029	
2010	5%	2030	
2013	7.90%		
2014	16.1%*		
2015	9.76%		
2016	8.04%		
2017	9.75%		
2018	8.93%		
2019	10.83%		
2020	15.70%		
2021	5.08%		
2022	13.50%		
2023	2.77%		

\* There was a large undetected service leak which may have contributed for as much as 10 % of the water loss for 2014.

### **HEALTH SAMPLES**

The health samples include tests for the presence of E. coli, total coliforms, and background count. Any presence of E. coli and total coliform or background count > 200 are considered adverse and must be reported.

Free chlorine samples were also analyzed at each site. Sample results more than 0.2 mg/l are of concern and sample results less than 0.05 mg/l are considered adverse and must be reported.

Health samples are taken on a weekly basis at 4 locations within the Township of Dawn-Euphemias water distribution system as follows:

Township Office - Hamlet of Rutherford  
Florence Community Centre - Hamlet of Florence  
Shetland Library - Hamlet of Shetland  
Enbridge Gas - Dawn Plant

An additional alternative sampling site, to be utilized in the event that access is not available to the primary locations is:

The former re-chlorination building at # 1876 Gould Road

Free Chlorine residuals ranged from 0.61 to 1.88 mg/L. Health samples indicated NO positive test for total coliforms.

All health samples for background count were less than 200. The HPC ranged from <10 to 20cfu/1ml.

### **OTHER SAMPLING**

Quarterly trihalomethane samples are required to be taken in the water distribution system. The RAA (running annual average) for Trihalomethanes (THM) must not exceed 100 ug/L.

Trihalomethanes are formed by the reaction of chlorine with organic matter in the water.

Samples are usually taken in the remote part of the water system where they are most likely to develop.

Quarterly Trihalomethane samples were taken in 2024. Results were 45, 50, 66 and 68ug/L.

The 2024 RAA was  $(45+50+66+68) \text{ divide by } 4 = 57.25\text{ug/L}$ .

### **CHEMICALS USED IN TREATMENT PROCESSES**

There were no chemicals used in the Dawn-Euphemia Water Distribution System in 2023. A 12% chlorine solution of sodium hypochlorite is used at the Enniskillen Water Reservoir and Pumping Station upstream of the water system.

### **EMERGENCY OR UPSET CONDITIONS**

An emergency or upset condition would be a circumstance where the quality of water was threatened.

There were NO samples that Total Coliforms were present.

### **REVIEW OF WATER DISTRIBUTION SYSTEM**

Lead and alkalinity sampling were carried out in the water distribution system in the spring and fall of 2024. All sampling results were within acceptable levels.

### **WATERLINE CONSTRUCTION AND MAINTENANCE**

Feb.27/24 - 4" watermain valve repair 984 Shetland Road.

Mar.28/24 - 36 Month Risk Assessment Review.

Apr 3/24 - Spring Lead Testing.

Apr 11/24 - Emergency Control Group Exercise. Livestock Rollover with Water Element.

Apr 9 & 24/24 - Off-Site Inspection with James Pang (DWQMS)

Apr. 16,17,25,29,30 & May. 1-2/24 -Hydrants and Blowoffs flushed and tested.

May 2-3, 7, 13-14/24 - Cycle and Exercise all Mainline Valves in System

May. 21/24 - Petrolia Water Distribution Annual Advisory Committee Meeting

May 30 /24 - M.O.E. Inspection On-Site

Jul. 11/24 - New 3/4" Water Service Line 4670 Lambton Line.

Jul 26/24 - Water connection repair 6632 Bentpath Line (Shetland Park).

Aug.13/24 - Flushed Mill St & Florence Rd Hydrant in Florence.

Sept. 19/24 - 2 Emergency Service Line Repairs. 1798 Mandaumin Road & 6211 Kerby St, Florence.

Oct 24/24 - Hydrant Flushing Florence.

Oct. 7/24 - Fall Lead Testing

Oct. 30 & Nov. 12-14, 22, 25 & Dec.2/24 - Hydrant and Dead End Flushing.

As per section 22-2 (2) of O. Regulation 170/03, the list of requirements of the Act, the regulations, the system's approval, and any order that the system failed to meet at any time during 2024 including the duration at the failure must be included in the Summary report.

There were no times that the System failed to meet the requirements of the Act.

**RECOMMENDED WORK**

1) The Municipality has located the waterline system with Global Positioning to be retained, and utilized for locating. Constant updates are ongoing as needed. Appurtenances to the system will be mapped in the future.

2) The Municipality will be replacing all meters, and installing a remote reading system, a "Radio Read System", which will no longer require access to the property, but can be read by driving by at the roadway frontage. As of Dec 31 2024, 95% of residential meters have been installed. Remaining 5% are larger diameter meters, pit meters and meters in Municipal Buildings. They are to be replaced as the budget allows.

# Drinking-Water Systems Regulation O. Reg. 170/03

**Part III Form 2**

**Section 11. ANNUAL REPORT.**

<b>Drinking-Water System Number:</b>	260046904
<b>Drinking-Water System Name:</b>	Dawn-Euphemia Water Distribution System
<b>Drinking-Water System Owner:</b>	Township of Dawn-Euphemia
<b>Drinking-Water System Category:</b>	WD I
<b>Period being reported:</b>	2024

<p><b><u>Complete if your Category is Large Municipal Residential or Small Municipal Residential</u></b></p> <p>Does your Drinking-Water System serve more than 10,000 people? Yes [ ] No [x]</p> <p>Is your annual report available to the public at no charge on a web site on the Internet? Yes [x] No [ ]</p> <p>Location where Report required under O. Reg. 170/03 Schedule 22 will be available for inspection.</p> <div style="border: 1px solid black; padding: 5px;"> <p>Township of Dawn-Euphemia Municipal Office Municipal Library, Florence, Ontario Municipal Website</p> </div>	<p><b><u>Complete for all other Categories.</u></b></p> <p>Number of Designated Facilities served: <input type="text" value="n/a"/></p> <p>Did you provide a copy of your annual report to all Designated Facilities you serve? Yes [ ] No [ ]</p> <p>Number of Interested Authorities you report to: <input type="text" value="n/a"/> none</p> <p>Did you provide a copy of your annual report to all Interested Authorities you report to for each Designated Facility? Yes [ ] No [ ] n/a</p>
---	--

List Drinking-Water Systems, which receive all of their drinking water from your system:

n/a

Did you provide a copy of your annual report to all Drinking-Water System owners that are connected to you and to whom you provide all of its drinking water? Yes [x] No [ ] n/a

Indicate how you notified system users that your annual report is available, and is free of charge.

- [ x ] Public access/notice via the web
- [ ] Public access/notice via Government Office

## Drinking-Water Systems Regulation O. Reg. 170/03

- Public access/notice via a newspaper
- Public access/notice via Public Request
- Public access/notice via a Public Library
- Public access/notice via other method - notice included on water bills

**Describe your Drinking-Water System**

Water distribution system with 50 mm dia. to 200 mm dia. Water receives from the Township of Enniskillen Water Distribution System at five metered connections

**List all water treatment chemicals used over this reporting period**

none

**Were any significant expenses incurred to?**

- Install required equipment
- Repair required equipment
- Replace required equipment

**Describe**

n/a

**Provide details on the notices submitted in accordance with subsection 18(1) of the Safe Drinking-Water Act or section 16-4 of Schedule 16 of O.Reg.170/03 and reported to Spills Action Centre?**

Incident Date	Parameter	Result	Unit of Measure	Corrective Action	Corrective Action Date

**Microbiological testing done under section 8 (2) during this reporting period**

	Number of Samples	Range of E.Coli or Fecal Results (#-#)	Range of Total Coliform Results (#-#)	Number of HPC Samples	Range of HPC Results (#-#)
Raw					
Treated					
Distribution	212	0 – 0	0 – 0	212	<10 – 20cfu/1ml

**Operational testing done under Schedule 7, 8 or 9 during the period covered by this Annual Report.**

	Number of Grab Samples	Range of Results (#-#)
Chlorine – dist.	212	0.61-1.88mg/L

*NOTE: For continuous monitors use 8760 as the number of samples.*





## Drinking-Water Systems Regulation O. Reg. 170/03

**Summary of lead testing under Schedule 15.1 during this reporting period**  
 (applicable to the following drinking water systems; large municipal residential systems, small municipal residential systems, and non-municipal year-round residential systems)

Location Type	Hydrant 4596 Lambton Line Rutherford, Ont	Hydrant 6213 Mill Street Florence, Ont	Unit of Measure	Number of Exceedances
<b><u>Distribution</u></b>				
<b>Date</b>	<b>April 4, 2024</b>	<b>April 4, 2024</b>		
<b>Ph</b>	<b>8.08</b>	<b>7.91</b>	Ph	
<b>Alkalinity</b>	<b>78</b>	<b>77</b>	Mg/L as CaCO <sub>3</sub>	
<b>Lead (MAC is 10ug/L)</b>	<b>0.01</b>	<b>0.01</b>	Ug/L	
<b><u>Plumbing</u></b>				
<b>Date</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Ph</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Alkalinity</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Lead (MAC is 10ug/L)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b><u>Distribution</u></b>				
<b>Date</b>	<b>October 8, 2024</b>	<b>October 8, 2024</b>		
<b>Ph</b>	<b>8.19</b>	<b>7.97</b>	<b>Ph</b>	
<b>Alkalinity</b>	<b>79</b>	<b>77</b>	Mg/L as CaCO <sub>3</sub>	
<b>Lead (MAC is 10ug/L)</b>	<b>0.23</b>	<b>0.11</b>	Ug/L	
<b><u>Plumbing</u></b>				
<b>Date</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Ph</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Alkalinity</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Lead (MAC is 10ug/L)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**List any Inorganic or Organic parameter(s) that exceeded half the standard prescribed in Schedule 2 of Ontario Drinking Water Quality Standards.**

Parameter	Result Value	Unit of Measure	Date of Sample
	➤		

(Only if category is large municipal residential, small municipal residential, large municipal non residential, small municipal non residential, large non municipal non-residential)



# THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

3c

4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0  
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018  
Email: [admin@dawneuphemia.on.ca](mailto:admin@dawneuphemia.on.ca) Website: [www.dawneuphemia.ca](http://www.dawneuphemia.ca)

To: Members of Dawn-Euphemia Township Council  
Meeting Date: March 17, 2025  
From: John Collison, Compliance Coordinator  
Subject: **INCREASE TO PUBLIC WORKS BOOT ALLOWANCE**

## Open Session Report

**Background:** The purpose of this report is to request an increase to the Public Works Boot allowance from \$200/year to \$300/year – based on the average of Lambton Municipalities.

**Comments:** The last time municipalities were surveyed and the boot allowance was increased, was in 2017 where the following resolution was passed:

**2017-039 That the Safety Clothing and Reimbursement Policy No. 31 be amended to increase the amount for CSA approved steel-toed protective footwear from \$150 to \$200. Carried**

Staff have requested that Council consider a price increase, as high-quality work boots are hard to find at the current rate of \$200. Over the past eight years, the cost of living has contributed to a rise in work boot prices.

A survey of Lambton County municipalities was conducted and indicates that Dawn-Euphemia is the lowest rate at \$200. The average rate for all municipalities surveyed is \$300.

### ANNUAL BOOT ALLOWANCE – March 2025

<b>Dawn-Euphemia</b>	<b>\$200</b>	
Petrolia	\$300	
St. Clair	\$300	
Oil Springs	-----	\$550 clothing & boots
Enniskillen	\$250	
Lambton Shores	\$325	
Brooke-Alvinston	\$250	
Point Edward	-----	No amount - just replace
Plympton Wyoming	\$350	
Warwick	\$300	
<b>AVERAGE</b>	<b>\$300</b>	

**Financial Impact:** \$300 per employee

**Consultations:** Lambton County Municipalities

**Recommendation:** *That the Safety Clothing and Reimbursement Policy No. 32 be amended to increase the amount for CSA approved steel-toed protective footwear from \$200 up to a maximum of \$300 (receipts required).*

The Corporation of the Township of Dawn-Euphemia

4a

RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Recorded Vote:	
		Order	Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	_____ A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____ A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____ P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____ M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____ J. Meyer

That the Minutes of the Regular Council Meeting of March 3, 2025, be adopted. *Carried.*



The Corporation of the Township of Dawn-Euphemia

**- M I N U T E S -**

Regular Council Meeting  
Monday, March 3, 2025  
6:30 pm, Municipal Office, 4591 Lambton Line

Present: Mayor: A. Broad  
Councillors: A. Gray  
P. LeBoeuf  
M. McGuire  
J. Meyer

Staff Present: D. Clermont, Administrator-Clerk  
B. Stam, Deputy Clerk  
P. Dalton, Public Works Superintendent

**Disclosures:** None

**2025-32 Councillor Gray – Councillor McGuire**

That the minutes of the February 18, 2025 Regular Council Meeting be adopted. *Carried.*

Minutes – Feb 18, 2025

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

**Public Meeting:** Rezoning Application ZA001-25, 1842 Mandaumin Road  
**6:33 – 6:39 pm** Applicant: 1838107 Ontario Ltd (D. Buurma), Agent Kyrstin Raymond  
**Public Present:** Roger Buurma, Representative  
Rob Annett  
Daniel Langstaff  
Kent Pegg

A public meeting was held to hear Rezoning Application ZA001-25 submitted by 1838107 Ontario Ltd (D. Buurma, Agent Kyrstin Raymond), with respect to rezoning the proposed retained farm parcel on Concession 1, Part Lot 31, known locally as 1842 Mandaumin Road. Prior to the Council Meeting, the Committee of Adjustment approved application B001-25, being a surplus farm dwelling severance of approximately 2 acres (0.81 hectares) including a single detached dwelling and detached garage from the 99.2-acre (40 hectares) farmland portion. Rezoning application ZA001-25 proposes to rezone the retained farmland parcel from Agricultural 1 (A1) to Agricultural – No Farm Dwelling (A-NFD) as a condition of severance. There was no one that spoke in favour or against the application. The following resolution was passed:

**2025-33 Councillor Meyer – Councillor LeBoeuf**

That the Township of Dawn-Euphemia Council hereby accepts Rezoning Application ZA001-25, from 1838107 Ontario Limited (D. Buurma) which proposes to amend the Township of Dawn-Euphemia Comprehensive Zoning By-Law #54-2014, by rezoning the retained parcel on Concession 1 Part Lot 31 from "Agricultural 1 (A1)" to Agricultural – No Farm Dwelling (A-NFD) as a condition of severance for a surplus farm dwelling; And further that Council approves the Planning Report dated February 19, 2025, from Ezio Nadalin, County Planner. *Carried.*

Zoning Application ZA001-25

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

**2025-34 Councillor Gray – Councillor McGuire**

2025 Maintenance Gravel

That Council receives the report from the Public Works Superintendent dated March 3, 2025, regarding the supply and application of maintenance gravel for 2025 from McKenzie and Henderson Ltd. for gravel delivered to the former Dawn Township for \$33.40 for Granular “A”, “M”, and “Dawn Blend”, and \$32.90 per tonne for 0 – 2”, and for gravel delivered to the former Euphemia Township for \$36.60 for Granular “A”, “M” and “Dawn Blend” and \$36.10 per tonne for 0 – 2” per tonne, plus taxes, plus any respective fuel surcharges as included in this report; And further that Council waives the requirements for a competitive process in favour of a negotiated process as the best interests of the Township would be served through negotiations for the reason that the Public Works Superintendent has worked extensively with this supplier in the past to develop a unique, durable blend of gravel that is considered to be a superior product for maintaining high quality gravel roads in the municipality, and as the supplier has the equipment and the expertise to deliver material in an expedient and efficient manner. *Carried.*

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

**2025-35 Councillor McGuire – Councillor Meyer**

2025 Grader Tenders

That Council accepts low Tender from Toromont Industries Limited in the amount of \$632,550.27, including HST, for a new Cat 150 Grader, to include the 7 Year/6000 Hour Premier Warranty Package at a cost of \$36,370.00 plus taxes; and that the terms of the contract be discussed and possibly renegotiated if either party is unable to fulfill their contract obligations due to an exceeding of the estimate as a result of trade tariffs; And further that the cost of the grader come out of the Public Works Fleet Reserve. *Carried.*

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

**2025-36 Councillor Gray – Councillor LeBoeuf**

By-Law 2025-04 – Integrity Commissioner

That By-law 2025-04, being a By-Law to appoint and enter into agreement with Aird & Berlis LLP for the provision of Integrity Commissioner services, and to repeal By-Law 2023-01, be taken as a read a, first, second, and third time, and finally passed this 3<sup>rd</sup> day of March, 2025. *Carried.*

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

**2025-37 Councillor Meyer – Councillor LeBoeuf**

Zoning By-Law 2025-05 – 1842 Mandaumin

That By-law 2025-05, being a by-law to amend Zoning By-Law 2014-54, be taken as read a first, second and third time, and finally passed this 3<sup>rd</sup> day of March, 2025. *Carried.*

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

**2025-38 Councillor LeBoeuf – Councillor Gray**

Adjournment

That this Regular Session of Council be hereby adjourned at the hour of 6:53 pm, to meet again on March 17, 2025 @ 6:30 pm (Regular Meeting), or at the call of the Chair. *Carried.*

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Administrator-Clerk



## THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA



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4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0  
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018  
Email: [admin@dawneuphemia.on.ca](mailto:admin@dawneuphemia.on.ca) Website: [www.dawneuphemia.ca](http://www.dawneuphemia.ca)

To: Members of Dawn-Euphemia Township Council  
Meeting Date: March 17, 2025  
From: Marc Seguin, Treasurer  
Subject: **2022 Financial Statements**

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### Open Session Report FIN 25-03-17

#### Background:

To present to Council the 2022 Financial Statements for adoption.

#### Comments:

This is the first year for the Financial Statements to be presented in our new accounting system.

#### Consultations:

The Audit was conducted by BDO.

#### Financial:

The cost for the 2022 Audit has been \$62,020.10 to date. The cost for the 2021 Audit was \$63,477.75

#### Recommendation:

That Council adopts the 2022 Financial Statements as presented on Monday, March 17, 2025.

**The Corporation of the  
Township of Dawn-Euphemia  
Financial Statements  
For the year ended December 31, 2022**

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	<b>Contents</b>
<b>Independent Auditor's Report</b>	<b>1</b>
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Operations and Accumulated Surplus	4
Statement of Changes in Net Financial Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7



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## Independent Auditor's Report

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### To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Township of Dawn-Euphemia

#### Opinion

We have audited the financial statements of The Corporation of the Township of Dawn-Euphemia (the Municipality), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

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

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

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

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

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

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

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



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

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

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

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Ontario

March 6, 2025

**The Corporation of the Township of Dawn-Euphemia  
Statement of Financial Position**

December 31,	2022	2021
<b>Financial Assets</b>		
Cash	\$ 2,220,470	\$ 2,400,986
Investments (Note 4)	1,918,197	1,651,621
Taxes receivable	560,337	543,395
Accounts receivable	516,229	544,132
Long-term receivables (Note 5)	41,004	64,623
Debt recoverable from individuals (Note 6)	442,877	424,910
	<b>5,699,114</b>	<b>5,629,667</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	547,039	298,088
Security deposits	11,536	8,000
Deferred revenue	-	16,537
Municipal debt (Note 6)	442,877	424,910
	<b>1,001,452</b>	<b>747,535</b>
<b>Net Financial Assets</b>	<b>4,697,662</b>	<b>4,882,132</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 7)	11,108,184	10,507,025
Prepaid expenses	7,085	11,115
	<b>11,115,269</b>	<b>10,518,140</b>
<b>Accumulated surplus (Note 8)</b>	<b>\$15,812,931</b>	<b>\$ 15,400,272</b>

**Contingent Liabilities (Note 9)**

On behalf of Council:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Treasurer

## The Corporation of the Township of Dawn-Euphemia Statement of Operations and Accumulated Surplus

For the year ended December 31,	Budget 2022	Actual 2022	Actual 2021
	(unaudited) (Note 10)		
<b>Revenue</b>			
Taxation	\$ 4,194,265	\$ 4,407,638	\$ 4,015,753
Fees and user charges	572,047	778,529	959,701
Grants	243,500	547,461	868,899
Other	273,132	263,079	174,052
	<u>5,282,944</u>	<u>5,996,707</u>	<u>6,018,405</u>
<b>Expenses</b>			
General government	815,675	877,975	664,029
Protective services	690,057	585,879	605,936
Public works services	2,249,381	3,238,716	2,808,366
Environmental and water services	508,178	633,051	664,657
Cultural and recreation services	70,253	151,175	136,101
Planning and development	2,500	-	1,447
Drainage	11,900	97,252	426,745
	<u>4,347,944</u>	<u>5,584,048</u>	<u>5,307,281</u>
<b>Annual surplus</b>	935,000	412,659	711,124
<b>Accumulated surplus, beginning of year</b>	<u>15,400,272</u>	<u>15,400,272</u>	<u>14,689,148</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 16,335,272</u>	<u>\$ 15,812,931</u>	<u>\$ 15,400,272</u>

**The Corporation of the Township of Dawn-Euphemia  
Statement of Changes in Net Financial Assets**

For the year ended December 31,	Budget 2022	Actual 2022	Actual 2021
	(unaudited) (Note 10)		
Annual surplus	\$ 935,000	\$ 412,659	\$ 711,124
Acquisition of tangible capital assets	(935,000)	(1,321,576)	(464,059)
Amortization of tangible capital assets	-	479,258	487,996
Loss (gain) on disposal of tangible capital assets	-	(28,397)	40,795
Proceeds on disposal of tangible capital assets	-	269,555	-
Net change in prepaid expenses	-	(188,501) 4,031	775,856 1,442
Net change in net financial assets	-	(184,470)	777,298
Net financial assets, beginning of year	4,882,132	4,882,132	4,104,834
Net financial assets, end of year	\$ 4,882,132	\$ 4,697,662	\$ 4,882,132

## The Corporation of the Township of Dawn-Euphemia Statement of Cash Flows

For the year ended December 31,	2022	2021
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	\$ 412,659	\$ 711,124
Items not involving cash		
Amortization of tangible capital assets	479,258	487,996
Loss (gain) on sale of tangible capital assets	(28,397)	40,795
	<u>863,520</u>	<u>1,239,915</u>
Net change in non-cash working capital items		
Taxes receivable	(16,941)	62,418
Accounts receivable	27,903	(163,770)
Long-term receivables	23,619	(35,614)
Debt recoverable from individuals	(17,967)	(31,141)
Accounts payable and accrued liabilities	248,951	(250,610)
Security deposits	3,536	(250)
Deferred revenue	(16,537)	16,537
Prepaid expenses	4,031	1,442
	<u>256,595</u>	<u>(400,988)</u>
	<u>1,120,115</u>	<u>838,927</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(1,321,576)	(464,059)
Proceeds from sale of tangible capital assets	269,555	-
	<u>(1,052,021)</u>	<u>(464,059)</u>
<b>Investing activities</b>		
Net change in portfolio investments	(266,577)	(51,544)
<b>Financing activities</b>		
Advances on municipal debt	96,900	73,000
Repayment of municipal debt	(78,933)	(41,859)
	<u>17,967</u>	<u>31,141</u>
Net change in cash and cash equivalents	(180,516)	354,465
Cash and cash equivalents, beginning of year	<u>2,400,986</u>	<u>2,046,521</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 2,220,470</u>	<u>\$ 2,400,986</u>

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 1. Nature of Business

The Corporation of the Township of Dawn-Euphemia (the "Municipality") was formed on January 1, 1998 by the amalgamation of the former municipalities of the Township of Dawn and the Township of Euphemia. The Township is a municipality in the Province of Ontario, Canada located in the southeast portion of Lambton County. The Municipality conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act, and related legislation. The Municipality provides municipal services such as fire, policing, roads, water, waste management, planning, recreation, and other general government services.

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### 2. Significant Accounting Policies

The financial statements of the Municipality are the representations of management prepared in accordance with accounting principles established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada as prescribed by the Ontario Ministry of Municipal Affairs and Housing.

#### (a) Basis of Reporting

##### (i) Reporting Entity

These financial statements reflect the financial assets, liabilities, reserves, surpluses/deficits, revenues and expenditures of all municipal organizations, committees and Boards which are owned or controlled by the Municipality. The municipality has no consolidated entities.

All interfund financial assets, liabilities, reserves, surpluses/deficits, revenues and expenditures have been eliminated.

The Municipality has no trusts under administration.

##### (ii) Accounting for County and School Board Transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards and the County of Lambton are not reflected in these financial statements except to the extent that any amounts due to or from are reported on the Statement of Financial Position. Taxation raised by the Municipality on their behalf is reflected as a deduction from total taxation on the Statement of Operations and Accumulated Surplus.

##### (iii) Municipal Debt

The charges for municipal debt assumed by individuals, in the case of tile drainage loans, are reflected as a recoverable in these financial statements.

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 2. Significant Accounting Policies (Continued)

#### (b) Basis of Accounting

##### (i) Accrual Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

##### (ii) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

##### (iii) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition, construction, development or betterment of the asset. Contributed tangible capital assets are recorded at their fair market value at the date of contribution. Where fair market value cannot be reasonably determined, contributed tangible capital assets are recorded at a nominal amount. Amortization is provided over the estimated useful life of the assets, using the straight line method. The useful life of the assets is based on estimates determined by management. The following useful lives are used:

Land improvements	20 years
Buildings	10 - 50 years
Vehicles and equipment	5 - 20 years
Roads	10 - 50 years
Bridges and culverts	15 - 80 years
Water system	15 - 40 years

Assets under construction are not amortized until the asset is available for productive use.

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



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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 2. Significant Accounting Policies (Continued)

#### (b) Basis of Accounting (Continued)

##### (iv) Intangible Assets

Intangible assets, art and historic treasures, and items inherited by right of the Crown, such as Crown lands, forests, water, and mineral resources, are not recognized in these financial statements.

##### (v) Deferred Revenue

Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the Statement of Financial Position. The revenue is reported on the Statement of Operations and Accumulated Surplus in the year in which it is used for the specified purpose.

##### (vi) Revenue Recognition

Property tax billings are prepared by the corporation based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Municipal Council, incorporating amounts to be raised for local services, the requisition made by the County of Lambton in respect of County services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Assessments and related property taxes are also subject to appeal. Each year management provides a best estimate of the affect of supplementary assessments and tax appeals on taxation revenue.

The Municipality is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

User fees and other revenues are recognized when related goods or services are provided and collectability is reasonably assured.

Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue on an accrual basis. Investment income earned on obligatory reserve funds is recorded directly to each fund balance.

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 2. Significant Accounting Policies (Continued)

#### (b) Basis of Accounting (Continued)

##### (vii) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

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### 3. Comparative Amounts

Some comparative amounts have been reclassified to conform to the presentation adopted for the current year.

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### 4. Investments

	<u>2022</u>	<u>2021</u>
Cash in investment account	\$ 7,820	\$ 11,680
Short-term investment certificates, redeemable, average yield of 2.74% (2021 - 1.27%), maturing 2023	500,000	589,100
Guaranteed investment certificates, redeemable, average yield of 2.94% (2021 - 1.23%), maturing 2024 to 2027	1,025,377	766,840
Principal protected notes, autocall features, maturing in 2028	285,000	284,001
Principal protected note, no autocall features, maturing 2025	100,000	-
	<u>\$ 1,918,197</u>	<u>\$ 1,651,621</u>

Investment certificates are stated at cost plus accrued interest. Interest is receivable on an annual basis. Principal protected notes are stated at cost and mature in 2025 to 2028. The return is based on certain market performance over the life of the notes and is determined upon maturity.

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

### 5. Long-term Receivables

Long-term receivables consist of the following:

	2022	2021
Watermain fees receivable	\$ 41,004	\$ 64,623

Watermain fees receivable represent local improvement assessments owing from benefiting land owners for municipal waterlines servicing their property.

The Municipality provides a multi-year payment option to land owners. The annual payments are collected along with the owners' property taxes and have terms of five to ten years at interest rates of 6%.

### 6. Municipal Debt

(a) The balance of municipal debt reported on the Statement of Financial Position consists of the following:

	2022	2021
Tile Drainage Act debentures - 6%	\$ 442,877	\$ 424,910

Under the Tile Drainage Act of Ontario, the municipality has borrowed funds from the Province of Ontario for drainage improvements. The funds were immediately loaned by the municipality to the affected landowners on the same terms and conditions as the loans made from the Province of Ontario to the municipality.

(b) The following schedule shows the principal repayments of long-term debt for fully disbursed debt expected over the next five fiscal years:

2023	\$ 74,377
2024	70,729
2025	63,967
2026	45,591
2027	48,326
Thereafter	139,887
	\$ 442,877

(c) Total interest charges related to the municipal debt are reported in expenses in the Statement of Operations and amounted to \$25,495 (2021 - \$25,780).

(d) The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

**The Corporation of the Township  
Notes to the Consolidated Financial Statements**

**December 31, 2022**

**7. Tangible Capital Assets**

**2022**

	Land	Land Improvements	Buildings	Vehicles & Equipment	Roads	Bridges and Culverts
<b>Cost</b>						
Balance - December 31, 2021	\$ 347,139	\$ 140,900	\$ 2,544,046	\$ 3,820,077	\$ 6,260,781	\$ 8,579,35
Additions	-	-	175,078	692,212	-	454,28
Disposals	-	-	-	(297,695)	-	(114,38)
<b>Balance - December 31, 2022</b>	<b>\$ 347,139</b>	<b>\$ 140,900</b>	<b>\$ 2,719,124</b>	<b>\$ 4,214,594</b>	<b>\$ 6,260,781</b>	<b>\$ 8,919,25</b>
<b>Accumulated Amortization</b>						
Balance - December 31, 2021	\$ -	\$ 77,495	\$ 993,822	\$ 2,641,301	\$ 6,103,410	\$ 3,959,62
Amortization expense	-	7,045	55,003	148,680	11,410	131,77
Disposals	-	-	-	(61,737)	-	(109,18)
<b>Balance - December 31, 2022</b>	<b>\$ -</b>	<b>\$ 84,540</b>	<b>\$ 1,048,825</b>	<b>\$ 2,728,244</b>	<b>\$ 6,114,820</b>	<b>\$ 3,982,21</b>
<b>Net Book Value</b>	<b>\$ 347,139</b>	<b>\$ 56,360</b>	<b>\$ 1,670,299</b>	<b>\$ 1,486,350</b>	<b>\$ 145,961</b>	<b>\$ 4,937,04</b>

**2021**

	Land	Land Improvements	Buildings	Vehicles & Equipment	Roads	Bridges and Culverts
<b>Cost</b>						
Balance - December 31, 2020	\$ 357,139	\$ 140,900	\$ 2,521,923	\$ 3,916,507	\$ 6,260,781	\$ 8,259,66
Additions	-	-	22,123	74,285	-	348,25
Writedown of assets	(10,000)	-	-	(170,715)	-	(28,56)
<b>Balance - December 31, 2021</b>	<b>\$ 347,139</b>	<b>\$ 140,900</b>	<b>\$ 2,544,046</b>	<b>\$ 3,820,077</b>	<b>\$ 6,260,781</b>	<b>\$ 8,579,35</b>
<b>Accumulated Amortization</b>						
Balance - December 31, 2020	\$ -	\$ 70,450	\$ 941,629	\$ 2,612,846	\$ 6,092,000	\$ 3,864,07
Amortization expense	-	7,045	52,193	168,375	11,410	124,11
Disposals	-	-	-	(139,920)	-	(28,56)
<b>Balance - December 31, 2021</b>	<b>\$ -</b>	<b>\$ 77,495</b>	<b>\$ 993,822</b>	<b>\$ 2,641,301</b>	<b>\$ 6,103,410</b>	<b>\$ 3,959,62</b>
<b>Net Book Value</b>	<b>\$ 347,139</b>	<b>\$ 63,405</b>	<b>\$ 1,550,224</b>	<b>\$ 1,178,776</b>	<b>\$ 157,371</b>	<b>\$ 4,619,73</b>

**The Corporation of the Township of Dawn-Euphemia  
Notes to the Financial Statements**

December 31, 2022

**8. Accumulated Surplus and Schedule of Reserves**

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

	<u>2022</u>	<u>2021</u>
<b>Surplus</b>		
Invested in tangible capital assets	\$11,108,184	\$ 10,507,025
Recover from drainage revenues	(934,507)	(918,541)
General	<u>2,102,550</u>	<u>2,277,984</u>
	<u>12,276,227</u>	<u>11,866,468</u>
 <b>Reserves set aside by Amalgamation Order</b>		
Dawn landfill proceeds	-	<u>150,669</u>
 <b>Reserves set aside for specific purposes by Council for:</b>		
Working capital	480,000	500,000
Insurance	62,176	62,176
Fire equipment	93,000	154,566
Policing	12,000	29,000
Water	858,550	814,550
Roads upkeep	827,510	745,510
Vehicles and equipment	876,011	770,776
Winter related costs	219,740	219,740
Cultural and recreation	66,354	64,554
Florence and Oakdale area	40,618	21,518
Gould cemetery	745	745
	<u>3,536,704</u>	<u>3,383,135</u>
 <b>Total Reserves</b>		
	<u>3,536,704</u>	<u>3,383,135</u>
 <b>Accumulated Surplus</b>	<u>\$15,812,931</u>	<u>\$ 15,400,272</u>

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 9. Contingent Liabilities

#### a) Litigation

The Township has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result.

#### b) Sick Leave Benefit Plan

The Municipality provides paid sick leave of six days per year to its full time employees. Unused leave can be banked for future use. The plan does not provide for any payout of the sick leave bank when leaving the Municipality's employ. No provision has been made in these financial statements for the possible utilization of banked days in a future period. The effect of this is not significant to the municipal position balances as at December 31, 2022.

#### c) Letters of Credit

CIBC has provided the municipality with a letter of guarantee totaling \$114,240 as required by the Department of Fisheries and Oceans Canada for a drainage project. The letter of credit is unsecured with the intention that they would be covered by available cash funds if required.

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### 10. Budget Data

The unaudited budget data presented in these financial statements is based upon the 2022 budget approved by Council. Budgets are not prepared on a basis consistent with that used to report actual results under Canadian public sector accounting standards. Budgets anticipate using surpluses (or deficits) accumulated in previous years to reduce current year expenditures in excess of revenues to nil. In addition, the budget expensed all tangible capital assets rather than capitalizing them and recording amortization expense. The budget also expenses principal payments on debt and reserve transfers. As a result, the unaudited budget figures presented in the Statement of Operations and Accumulated Surplus represent the budget adopted by council with the following adjustments:

	<u>2022</u>
Budgeted surplus for the year	\$ -
Adjustments for:	
Capital expenditures	<u>935,000</u>
Annual budgeted surplus	<u>\$ 935,000</u>

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 11. Pension Agreement

Certain employees of the Municipality are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan is a defined benefit plan which specifies the amount of the retirement benefits to be received by the employees based on their length of service and rates of pay. During the year ended December 31, 2022, the Municipality contributed \$79,979 (2021- \$76,982) to the plan. Contributions rates for 2022 were 9.0% (2021 - 9.0%) for employee earnings up to the C.P.P. pensionable earnings maximum and 14.6% (2021 - 14.6%) on earnings above that. These contributions are the Municipality's pension benefit expense.

The December 31, 2022 actuarial valuation of the OMERS plan indicates an actuarial deficit of \$6.678 billion, which will be addressed through temporary contribution rate increases and, if needed, benefit reductions. The multi-employer plan is valued on a current market basis for all plan assets. The projected benefit method prorated on services was used for the actuarial valuation. OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Corporation of the Municipality of Dawn-Euphemia does not recognize any share of the OMERS pension surplus or deficit.

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### 12. Segmented Information

The Corporation of the Township of Dawn-Euphemia is a diversified municipal government institution that provides a wide range of services to its citizens such as police, fire, roads, recreation and water. Distinguishable functional segments have been separately disclosed in the segmented information.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

The nature of the segments and the activities they encompass are as follows:

#### General Government

General government consists of three categories: governance, corporate management and program support. It includes offices of Council, Chief Administrative Officer, Financial and Clerk Services. This item reports the revenues and expenses that relate to the operations of the Municipality that cannot be directly attributed to a specific segment.

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# The Corporation of the Township of Dawn-Euphemia

## Notes to the Financial Statements

December 31, 2022

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### 12. Segmented Information (Continued)

#### Protective Services

Protective Services is comprised of Fire, Police, Conservation Authority and Protective Inspection and Control. Police Services are delivered under contract by the Ontario Provincial Police and the Lambton Group Police Services Board. Conservation Authority includes the Township's share of the cost of the St. Clair Region Conservation Authority activities. The Fire Service department is responsible to provide fire suppression; fire prevention programs; training and education related to prevention, detection or suppression of fires. The members of the fire department consist of volunteers. Protective Inspection and Control ensures an acceptable quality of building construction and maintenance of properties through enforcement of construction codes, building standards and by-law for the protection of occupants.

#### Public Works

The Public Works segment is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, snow clearing and removal, sidewalks and street lighting.

#### Environmental and Water Services

Environmental services consists of providing waste collection, waste disposal and recycling to its citizens as well as sewer and water services.

Sewer services is responsible for collecting and cleaning the sewage. Water services collects, treats and distributes the Municipality's drinking water. They ensure the Municipality's sewer and water systems meet all Provincial standards.

#### Cultural Recreation

This service area provides services meant to improve the health and development of the Municipality's citizens. Recreational programs and cultural programs are provided at Township facilities and by partnering with neighbouring municipal facilities. The Township also partners with Lambton County for library services to assist with its citizens' informational needs.

#### Planning and Development

This segment provides a number of services including land use planning and the review of all property development plans through its application process in accordance with Provincial Policies and the Official Plan.

#### Municipal Drainage

This segment provides storm water management to all lands in the Township by utilizing the authority and procedures contained in the provincial Drainage Act, R.S.O. 1990.



**The Corporation of the Township  
Notes to the Consolidated Fi**

**December 31, 2022**

**12. Segmented Information (Continued)**

<b>For the year ended December 31, 2022</b>	<b>General Government</b>	<b>Protective Services</b>	<b>Public Works</b>	<b>Environmental and Water Services</b>	<b>Cultural Recreation</b>	<b>Planning and Development</b>
<b>Revenue</b>						
Taxation	\$ 752,958	\$ 634,743	\$ 2,939,537	\$ -	\$ 64,851	\$ 15,54
Fees and user charges	37,772	900	-	545,588	28,873	4,15
Grants	547,461	-	-	-	-	-
Other	216,302	33,981	11,358	988	450	-
	<b>1,554,493</b>	<b>669,624</b>	<b>2,950,895</b>	<b>546,576</b>	<b>94,174</b>	<b>19,69</b>
<b>Expenses</b>						
Salaries and benefits	462,757	45,503	699,423	100,000	14	-
Materials and supplies	397,489	106,659	2,303,799	291,926	98,570	-
Contracted services	-	385,986	-	115,409	-	-
Amortization	17,729	47,731	235,494	125,716	52,591	-
	<b>877,975</b>	<b>585,879</b>	<b>3,238,716</b>	<b>633,051</b>	<b>151,175</b>	<b>-</b>
<b>Annual surplus (deficit)</b>	<b>\$ 676,518</b>	<b>\$ 83,745</b>	<b>\$ (287,821)</b>	<b>\$ (86,475)</b>	<b>\$ (57,001)</b>	<b>\$ 19,69</b>

**The Corporation of the Township  
Notes to the Consolidated Financial Statements**

**December 31, 2022**

**12. Segmented Information (Continued)**

For the year ended December 31, 2021	General Government	Protective Services	Public Works	Environmental and Water Services	Cultural Recreation	Planning and Development
<b>Revenue</b>						
Taxation	\$ 669,826	\$ 521,622	\$ 2,747,841	\$ -	\$ 65,733	\$ 10,733
Fees and user charges	34,840	8,579	1,120	683,235	22,463	9,900
Grants	405,228	7,971	155,455	-	-	-
Other	128,792	38,359	-	6,744	157	-
	<b>1,238,686</b>	<b>576,531</b>	<b>2,904,416</b>	<b>689,979</b>	<b>88,353</b>	<b>20,633</b>
<b>Expenses</b>						
Salaries and benefits	409,304	52,466	572,159	67,218	11,999	-
Materials and supplies	208,582	92,500	1,992,608	117,759	73,324	-
Contracted services	-	412,944	-	354,449	-	1,440
Interest on long-term debt	25,780	-	-	-	-	-
Amortization	20,363	48,026	243,599	125,231	50,778	-
	<b>664,029</b>	<b>605,936</b>	<b>2,808,366</b>	<b>664,657</b>	<b>136,101</b>	<b>1,440</b>
<b>Annual surplus (deficit)</b>	<b>\$ 574,657</b>	<b>\$ (29,405)</b>	<b>\$ 96,050</b>	<b>\$ 25,322</b>	<b>\$ (47,748)</b>	<b>\$ 19,183</b>

The Corporation of the Township of Dawn-Euphemia



RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Order	Recorded Vote: Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	_____ A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____ A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____ P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____ M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____ J. Meyer

That Council accept the report from the Deputy Treasurer Re: 2024 Council Remuneration as presented. *Carried.*

## Township of Dawn-Euphemia Council Remuneration for 2024

Council Member	Council / Committee						
	# Meetings			Meetings	Honourarium	Mileage/Exp	TOTAL
	Council	Committee	Other				
Mayor Broad	22	3	5	\$4,950.00	\$6,683.67	\$280.20	\$11,913.87
Councillor Gray	22	2	1	\$4,125.00	\$3,840.46	\$52.20	\$8,017.66
Councillor McGuire	20		2	\$3,575.00	\$3,840.46	\$0.00	\$7,415.46
Councillor Meyer	19			\$3,135.00	\$3,840.46	\$0.00	\$6,975.46
Councillor Lebouef	22			\$3,612.70	\$3,840.46	\$0.00	\$7,453.16
<b>TOTALS</b>	105	5	8	\$19,397.70	\$22,045.51	\$332.40	\$41,775.61

	Conference / Seminars						GRAND TOTAL	
	#	Reg'tns	Per Diem	Travel Expense	Lodging	TOTAL	2024	2023
					Daily Allowance			
Mayor Broad	5	\$898.35	\$330.00	\$942.10	\$1,878.03	\$4,048.48	\$15,962.35	\$14,174.50
Councillor Gray	3	\$757.10	\$0.00	\$239.04	\$1,658.08	\$2,654.22	\$10,671.88	\$10,631.97
Councillor McGuire	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,415.46	\$7,143.60
Councillor Meyer	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,975.46	\$7,853.60
Councillor Lebouef	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,453.16	\$7,688.60
<b>TOTALS</b>	8	\$1,655.45	\$330.00	\$1,181.14	\$3,536.11	\$6,702.70	\$48,478.31	\$49,515.27

Committee Members of Council

Brooke/Alvinston Fire Board

Mayor Broad

Bluewater Recycling Association

Councillor Meyer

Emergency Management Committee

Mayor Broad

Councillor Gray

Note: Number of Meetings of Council includes both regular & special meetings of Council

The Corporation of the Township of Dawn-Euphemia



RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Recorded Vote:	
		Order	Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	_____ A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____ A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____ P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____ M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____ J. Meyer

That Council approve the 2025 Membership of the Lambton County Rural Game Protective Association at a cost of \$300.00, and that the following members of Council attend the Lambton County Rural Game Protective Association Banquet to be held Thursday, April 10, 2025 at the Forest Legion (58 Albert St, Forest, ON):

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

. Carried.

LAMBTON COUNTY RURAL GAME PROTECTIVE ASSOCIATION  
C/O DUNCAN MCTAVISH, SECRETARY  
TOWNSHIP OF ENNISKILLEN  
4465 ROKEBY LINE  
PETROLIA, ONTARIO  
(519) 882-2490

March 11, 2025

RE: 2025 Annual Banquet

Dear Sir/Madam:

The association executive has made the following arrangements for the 2025 banquet.

DATE: **Thursday, APRIL 10, 2025**

PLACE: Royal Canadian Legion Branch 176  
58 Albert St., Forest ON N0N 1J0

TIME: Social Hour: 5:30 – 7:00 p.m.  
Dinner: 7:00 p.m.

**GUEST SPEAKERS:**

**David Henderson will be speaking on the history of the association**

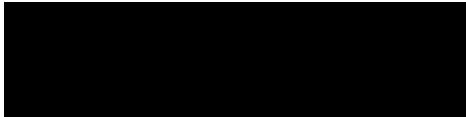
**Ross Atkinson will be speaking about the Lambton Shores Nature Trails**

MEMBERSHIP FEES: \$300.00 (10 Tickets with membership)  
**\$30.00** each for extra tickets

Please advise before March 27, 2025 the number attending from your Municipality and if any extra tickets required. Please be advised that 10 tickets included with your membership will be mailed shortly.

Yours truly,

Doug Cook  
President 2024/2025

  
Duncan McTavish, Secretary-Treasurer.  
L.C.R.G.P.A.

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Lambton County Rural Game Protective Association Banquet

There will be \_\_\_\_\_ attending the meeting and banquet on April 10, 2025.  
Enclosed is our cheque for: \$300.00 Membership

Municipality: \_\_\_\_\_ Extra Tickets: \_\_\_\_\_

The Corporation of the Township of Dawn-Euphemia



RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Recorded Vote:
		Order      Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____      _____      A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____      _____      A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____      _____      P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____      _____      M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____      _____      J. Meyer

That Council denies the request dated March 11, 2025, received from the Florence Odd Fellows requesting the waiving of fees for the Dawn-Euphemia Community Centre for a spaghetti dinner fundraiser for Three Oaks Respite Cabin.

- OR -

That Council acknowledges receipt of the request, dated March 11, 2025 received from the Florence Odd Fellows requesting the waiving of the hall rental fees for the Dawn-Euphemia Community Centre for a spaghetti dinner fundraiser for Three Oaks Respite Cabin; and further that Council agrees to waive the fees in the amount of \$500 (excluding any licensing, insurance costs, and/or cleaning fee). *Carried.*



## *Florence Lodge #196*



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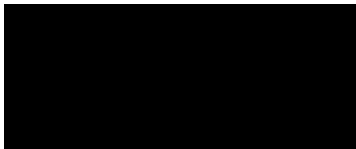
March 11, 2025

Dear Council Members,

On April 11, 2025, the Florence Lodge is hosting a spaghetti supper with proceeds supporting the 3 Oaks Cabin. We are writing to ask council to waive the rental fee of the Dawn-Euphemia Community Centre for our club once again allowing us to run at a higher capacity and raise money for this worthwhile charity in our community. It is also our hope and the Bergsma family that we can raise awareness of the services available within our community to encourage more local people to use the services there.

Our lodge would still be responsible for any insurance and licensing fees associated with our event. Please take this request into consideration at your next scheduled council meeting.

Sincerely,



Ian Elliott  
Secretary





**VOUCHER # 5 - 2025**

**17-Mar-25**

<b>INVOICES</b>	<b>CHEQUE RUN</b>	<b>CHEQUE #</b>	<b>TOTAL</b>
Admin/P Wks/Fire/Drain/Water/DECC	03-Mar-25	██████████	\$ 286,828.08
Admin/P Wks/Fire/Drain/Water/DECC	04-Mar-25	██	\$ 50,825.64
<b>Grand total of all invoices</b>			<b>\$337,653.72</b>
<b>PAYROLL</b>	<b>PP # 6</b>		
Administration	\$ 17,055.67		\$ 17,055.67
Public Works	\$ 34,845.50		\$ 34,845.50
Council			\$ -
<b>Grand total of all Payroll</b>			<b>\$ 51,901.17</b>
<b>VOUCHER # 5 - 2025</b>		<b>GRAND TOTAL</b>	<b>\$389,554.89</b>



## THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

10a

4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0  
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018  
Email: [clerk@dawneuphemia.on.ca](mailto:clerk@dawneuphemia.on.ca) Website: [www.dawneuphemia.ca](http://www.dawneuphemia.ca)

To: Members of Dawn-Euphemia Township Council  
Meeting Date: March 17, 2025  
From: Donna Clermont, Administrator-Clerk  
Subject: **EMERGENCY MANAGEMENT PLAN**

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### Open Session Report

#### **Background:**

Recently there were changes made to the Emergency Management and Civil Protection Act. Attached is a 2-page summary of the changes that have been incorporated into the Emergency Management Plan. The changes were reviewed by the Control Group on March 12, 2025, at the Annual Review.

As such, the Emergency Plan is before Council for formal adoption by By-Law.

#### **Financial Impact:**

N/A

#### **Consultations:**

Emergency Control Group

#### **Recommendation:**

***That By-Law 2025-06, being a bylaw to adopt the Emergency Management Plan and Emergency Management Program; and Repeal By-Law 64 of 2015; be read a first and second time, read a third time and finally passed this 17<sup>th</sup> day of March, 2025.***

Attach: Emergency Management Modernization Act, 2024 (2-pgs)

# **EMERGENCY MANAGEMENT MODERNIZATION ACT, 2024**

## *Amendments to the Emergency Management and Civil Protection Act*

### **Changes Impacting Municipalities**

#### **Emergency Management Plans**

- Renamed from “Emergency Response Plans” or “Emergency Plans” to “Emergency Management Plans (see explanatory note)
- Section 2.1 amended so that regulations made under the Act can set out rules respecting the development and implementation of emergency management programs.
- Municipal (and *all*) emergency management plans developed under the Act must conform with a provincial emergency management planning framework (yet to be developed).
- Municipalities must submit their emergency management plans and any revisions to the Minister and ensure the Minister has the most current version. The Minister can request additional information and issue directives for modifications if the plans do not meet the Act's requirements.
- Municipalities may be required, by regulation, to address a specific type of emergency in their emergency management plans.
  - Commentary: this could be the mechanism that enables the province to compel municipalities to develop specific plans to deal with encampments.
- Two or more municipalities can join together for the development and implementation of an emergency management plan.
- Prescribed critical infrastructure entities shall develop and implement an emergency management program, emergency management plan, or both, as specified by regulation.
- Program requirements may change, from time-to-time, and may be dictated by new guidelines issued by the Minister or the new role of “Commissioner of Emergency Management.”

#### **Emergency Management Programs**

- Two or more municipalities can join together for the development and implementation of an emergency management program.

#### **Emergency Declarations**

- Heads of Council shall not declare an emergency without:
  - Consulting the municipality's emergency management plan; and
  - Being satisfied that a declaration of emergency is necessary to address the emergency situation without risk of serious delay.
  - Commentary: this could be to guard against “political declarations” or “funding declarations.”
- Effect of a declaration: the Head of Council is authorized to take action under the municipality's emergency management plan to protect property, health, safety,

and welfare of inhabitants of an emergency area to the extent necessary without breaking the law.

- The Head of Council or designate must regularly report to the public during the declared emergency until the emergency declaration has been terminated.
- The Head of Council must report to Council every 30 days until the emergency declaration has been terminated.
- The Head of Council must, at the termination of the emergency declaration, provide a written report to the Minister which includes:
  - Date and time of emergency declaration
  - Date and time of emergency termination
  - Explanation of why the Head of Council declared the emergency
  - Any other prescribed information
- Heads of Council or Councils of a municipality may request assistance from Emergency Management Ontario with or without an emergency declaration.

### **Other**

- Schedule 2 (Ministry of Community and Social Services Act) is amended and may be designed to deal with encampments. More information is expected in the future through edits, debate, second reading of the bill, and regulations.
- If money is expected or cost incurred, municipalities have a "right of action" against any person who caused the emergency for the recovery of such money or cost.
- The Commissioner of Emergency Management will establish an "Ontario Corps", which would appear to include services, equipment, materials and facilities that can be deployed to assist with a municipal or First Nations emergency.

### **Footnotes**

- O. Reg. updates still to come.
- No noted changes to compliance processes.
- The Minister may ask for emergency management program information at any time and must be responded to "in writing".
- The Minister's role is being expanded considerably, including to define what counts as an acceptable Emergency Management Program and Emergency Management Plan.
- If a municipality or entity does not comply with an emergency management order from the Ministry within the time specified, 'any funding provided to the entity by the Minister may be reduced or terminated at the discretion of the Minister'.



**The Corporation of the Township of Dawn-Euphemia**

**BY-LAW NUMBER 2025 - 06**

**Being a By-Law to adopt the Emergency Management Plan and Emergency Management Program; and Repeal By-Laws 64 of 2015.**

**WHEREAS** Section 2(1) of the *Emergency Management and Civil Protection Act* R.S.O. 1990, c E.9, as amended (the "Act") requires that every municipality develop and implement an Emergency Management Program;

**AND WHEREAS** 3(1) of the Act requires that every municipality shall formulate an Emergency Management Plan governing the provision of necessary services during an emergency and the procedures under and the manner in which employees of the municipality and other persons will respond to the emergency and the Council of the municipality shall by by-law adopt the Emergency Management Plan;

**AND WHEREAS**, the Act makes provision for the Head of Council to declare that an emergency exists in the community or in any part thereof, and also provides the Head of Council with authority to take such action or make such orders as he/she considers necessary and not contrary to law, to implement the Emergency Management Plan and respond to an emergency;

**AND WHEREAS**, the Act provides for the designation of one or more members of Council who may exercise the powers and perform the duties of the Head of Council during his/her absence or his/her inability to act;

**AND WHEREAS**, the Act authorizes employees of a community to respond to an emergency in accordance with the Emergency Management Plan where an emergency exists but has not yet been declared;

**AND WHEREAS** subsection 11(1) of *Ontario Regulation 380/04* of the Act requires a municipal council to strike an emergency management program committee and appoint its members;

**AND WHEREAS** subsection 12 (1) of *Ontario Regulation 380/04* of the Act requires a municipal council to establish an emergency control group and appoint its members;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA ENACTS AS FOLLOWS:**

1. That an emergency management program be developed and implemented in accordance with the regulatory standards that may be made by the Solicitor General (the "**Program**");
2. That the Head of Council or designated alternate, as provided in the plan, be empowered to declare an emergency and implement the Emergency Management Plan;

3. That certain appointed officials or their designated alternates, as provided in the approved Emergency Management Plan are empowered to cause an emergency notification to be issued to members of the Emergency Control Group, and to respond to an emergency in accordance with the Emergency Management Plan where an emergency exists but has not yet been declared;
4. That the Emergency Management Program Committee will cause the Emergency Management Program to be reviewed and updated annually;
5. That where required by law and for personal privacy and protection, certain personal information and resources identified in the plan are not to be made public.
6. That Council authorizes staff to make administrative changes to the Emergency Management Plan, including changes due to personnel changes, organizational changes, contact information, phone numbers and other administrative matters.
7. That the membership of the Township's Emergency Control Group shall be as described in the Township of Dawn-Euphemia's Emergency Management Plan;
8. That the Emergency Management Program Committee shall be made up of members of the Emergency Control Group as outlined in the Township of Dawn-Euphemia's Emergency Management Plan.
9. That the Emergency Management Plan is attached hereto as Schedule "A" to this By-law.
10. The declaration of the designated Community Emergency Management Co-ordinator and the Alternate is attached hereto as Schedule "B" to this By-law.
11. The declaration of the designated Emergency Information Officer also referred to as the Emergency Information Coordinator and the Alternate is attached hereto as Schedule "C" to this By-law.
12. The Public Awareness Guidelines is attached hereto as Schedule "D" of this By-law.
13. That By-Law No. 64 of 2015 and all By-Laws or parts of by-laws or motions heretofore passed inconsistent with the provision hereof, by hereby repealed.
14. That this By-Law supersedes any other corresponding By-Law of The Corporation of the Township of Dawn-Euphemia which, through inadvertence, may not have been repealed. Where this By-Law conflicted with any other By-Law of The Corporation of the Township of Dawn-Euphemia, this By-Law shall take precedence to the extent of the conflict.
15. This By-Law shall come into force and take effect upon passing hereof.

**READ A FIRST AND SECOND TIME, CONSIDERED READ A THIRD TIME AND FINALLY PASSED THIS 17<sup>th</sup> DAY OF MARCH 2025**

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Alan Broad, Mayor

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Donna Clermont, Clerk

The Corporation of the Township of Dawn-Euphemia



RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Order	Recorded Vote: Vote	
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	_____	A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____	A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____	P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____	M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____	J. Meyer

That By-Law 2025-07, being a By-Law of the Corporation of the Township of Dawn-Euphemia to confirm the resolutions and motions of the Township of Dawn-Euphemia Council meeting which were adopted up to and including March 17, 2025, be taken as read a first, second, and third time, and finally passed this 17<sup>th</sup> day of March, 2025. *Carried*



**THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA**

**BY-LAW 2025-07**

**Being a By-law of the Corporation of the Township of Dawn-Euphemia to confirm the resolutions and motions of the Township of Dawn-Euphemia Council meeting which were adopted up to and including March 17, 2025**

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**WHEREAS** it has been expedient that from time to time, the Council of The Corporation of the Township of Dawn-Euphemia should enact by resolution or motion of Council;

**AND WHEREAS** it is deemed advisable that all such actions which have been adopted by resolution or motion of Council only, should be authorized by By-law;

**NOW THEREFORE** the Council of the Corporation of the Township of Dawn-Euphemia enacts as follows:

**THAT** all actions of Council which have been authorized by a resolution or motion of Council and adopted in open Council and that were recorded in the minutes of Council or the minutes of a Committee of Council and accepted by Council, for January 13, February 3, February 18, March 3, and March 17, 2025, be hereby confirmed.

Read a first, second, and third time, and finally passed this 17<sup>th</sup> day of March, 2025.

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Mayor

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Administrator-Clerk



The Corporation of the Township of Dawn-Euphemia

12

RESOLUTION – REGULAR MEETING

Date: March 17, 2025

Moved by:	Seconded by:	Order	Recorded Vote: Vote	
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	_____	A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____	A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____	P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____	M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____	J. Meyer

That this Regular Meeting of Council be hereby adjourned at the hour of \_\_\_\_\_ pm, to meet again for the Regular Meeting of Council on April 7, 2025, at 6:30 pm or at the call of the Chair. *Carried.*