



**Town of Arnprior
Regular Meeting of Council Agenda**

Date: Tuesday, May 24, 2022

Time: 6:30 p.m.

Location: Council Chambers – 105 Elgin Street West, Arnprior

- 1. Call to Order**
- 2. Roll Call**
- 3. Land Acknowledgement Statement**
- 4. Adoption of Agenda (Additions/ Deletions)**
- 5. Disclosures of Pecuniary Interest**
- 6. Question Period**
- 7. Adoption of Minutes of Previous Meeting(s) (Except Minutes of Closed Session)**
 - a) [Regular Meeting of Council – May 9, 2022](#) (Page 1-7)**
 - b) [Special Meeting of Council – May 17, 2022](#) (Page 8-10)**
- 8. Awards/ Delegations/ Presentations**

Presentations

- a) [2021 Financial Statements, Serena Deschamps KPMG](#)
(Page 11-41)**
- b) [Recreation Passport](#), Lucas Power, Program and Events
Coordinator (Page 42-52)**

Delegation

- a) [Darrel O'Shaughnessy, Greater Arnprior Seniors Council \(GASC\)](#) (Page 53-57)**

9. Public Meetings

10. Matters Tabled/ Deferred/ Unfinished Business

11. Staff Reports

- a) **Library Expansion Tender PW-2022-06**, Patrick Foley, Engineering Officer Facilities and Assets, (Page 58-75)
- b) **Request to Purchase Town-owned Lands & Sale and Declaration of Surplus Municipal Lands – Norma Street South**, Payton Hofstetter, Junior Planner (Page 76-82)
- c) **Disconnecting from Work Policy HR-ES-08**, Jennifer Morawiec, GM Client Services, Treasurer (Page 83-86)
- d) **Proclamation – Seniors Month**, Kaila Zamojski, Deputy Clerk (Page 87-89)
- e) **Proclamation – Parks and Recreation Month**, Kaila Zamojski, Deputy Clerk (Page 90-93)
- f) **Proclamation – Pride Week**, Kaila Zamojski, Deputy Clerk (Page 94-96)

12. Committee Reports and Minutes

- a) **Operations Advisory Committee Minutes - March 21, 2022** (Page 97-100)

13. Notice of Motion(s)

14. County Councillor's Report from County Council

15. Correspondence & Petitions

- a) **Correspondence**
 - i. Correspondence Package I-22-May-10
 - ii. Correspondence Package A-22-May-06

16. By-laws & Resolutions

a) By-laws

- i. **By-law Number 7305-22** – Adopt the 2021 Consolidated Audited Financial Statements (Page 101-135)
- ii. **By-law Number 7306-22** – Adopt 2021 Surplus (Shortfall) Funds (Page 136-138)
- iii. **By-law Number 7307-22** – Adopt Policy HR-ES-08 Disconnecting from Work Policy (Page 139-144)

- iv. **By-law Number 7308-22** – Amend Policy HR-ES-06 Hours of Work
Policy Appendix A Full-Time Administration Positions
(Page 145-147)

17. Announcements

18. Media Questions

19. Closed Session

Two (2) matters pursuant to the Municipal Act, 2001 Section 239(2)(b) to discuss a personal matter about an identifiable individual, including municipal or local board employees (Awards and Commemorative Naming)

20. Confirmatory By-law

By-law No. 7309-22 to confirm the proceedings of Council

21. Adjournment

Please note:. Please see the Town's [Website](#) to view the live stream. The meeting will be uploaded to YouTube for future viewing.

The agenda is made available in the Clerk's Office at the Town Hall, 105 Elgin Street West, Arnprior and on the Town's [Website](#). Persons wishing to receive a print item on the agenda by email, fax, or picked up by hand may request a copy by contacting the Clerk's Office at 613-623-4231 ext. 1818. The Agenda and Agenda items will be prepared in an accessible format upon request.

Full Distribution: Council, C.A.O., Managers and Town Administrative Staff

E-mail to: Metroland Media; Oldies 107.7/My Broadcasting Corporation; Valley Heritage Radio; Ottawa Valley Business



**Minutes of Council Meeting
May 9, 2022 6:30 PM**

Town Hall, Council Chambers – 105 Elgin St. W. Arnprior, ON.

Council and Staff Attendance

Council Members Present:

Mayor Walter Stack
County Councillor Dan Lynch
Councillor Ted Strike
Councillor Lynn Grinstead
Councillor Tom Burnette
Councillor Chris Toner
Councillor Lisa McGee

Council Members Absent:

Town Staff Present:

Robin Paquette, CAO
Maureen Spratt, Town Clerk
Kaila Zamojski, Deputy Clerk
Jennifer Morawiec, General Manager,
Client Services/ Treasurer

1. Call to Order

Mayor Walter Stack called the Regular Council Meeting to order at 6:30 PM and welcomed those present.

2. Roll Call

The roll was called, with all Members of Council being present.

3. Land Acknowledgement Statement

Mayor Walter Stack asked everyone to take a moment to acknowledge and show respect for the Indigenous Peoples as traditional stewards of the land we operate on, by stating:

I would like to begin by acknowledging that the land on which we work, and gather is the traditional unceded territory of the Anishinaabe People. This Algonquin Nation have lived on this land for thousands of years, long before the arrival of the European settlers, and we are grateful to have the opportunity to be present in this territory.

4. Adoption of Agenda

Resolution Number 152-22

Moved by Lynn Grinstead

Seconded by Dan Lynch

Be It Resolved That the amended agenda, for the Regular Meeting of Council dated Monday, May 9, 2022 be adopted, with the removal of item number 11 (c) Staff Report - Municipal Grant Application – Renfrew County Senior Games.

Resolution Carried

5. Disclosures of Pecuniary Interest

Councillor Ted Strike declared the following pecuniary interest:

“I have a pecuniary interest in one item for Closed Session being, one (1) matter pursuant to the Municipal Act, 2001 Section 239(2)(e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board (Arnprior OVD Inc. OLT Appeal), due to the proximity of the property in question to my home address.”

Minutes of Council Meeting

6. Question Period

None

7. Adoption of Minutes of Previous Meeting(s)

Resolution Number 153-22

Moved by Lisa McGee

Seconded by Tom Burnette

That the minutes of the Regular Meeting of Council listed under item number 7 (a) on the Agenda be adopted (Regular Meeting of Council – April 25, 2022).

Resolution Carried

8. Awards/Delegations/Presentations

a) Delegations

Ron Warburton, Waterfront Master Plan

Ron Warburton, citizen delegation, provided a presentation to Council outlining the Waterfront Master Plan, as attached in the Agenda Package, and responded to questions.

Members of Council provided comment on various items noted in the presentation including the reduction in the number of years to complete the project, and thanked Mr. Warburton for his presentation.

b) Presentations

Summer Events

The Director of Recreation provided a presentation, as outlined in the Agenda Package, summarizing the 2022 Summer Events that will be taking place in the Town of Arnprior.

Mayor Stack thanked the Director of Recreation for his presentation.

9. Public Meetings

None

10. Matter Tabled/ Deferred/ Unfinished Business

None

11. Staff Reports

a) Patio Extension Policy Amendment – CAO and A/Marketing and Economic Development Officer

Resolution Number 154-22

Moved by Lynn Grinstead

Seconded by Dan Lynch

That Council adopt a by-law to amend By-law 6769-17 to include provisions for the construction of pedestrian sidewalk by-passes.

Resolution Carried

Minutes of Council Meeting

b) Water Leak Policy Adjustment – Manager of Finance

Resolution Number 155-22

Moved by Lisa McGee

Seconded by Tom Burnette

That Council authorize a by-law to repeal By-Law 5923-10 and replace with Policy Number FS-BR-09, a revised Water Leak Adjustment Policy.

Resolution Carried

c) Proclamation – Falun Dafa Day – Deputy Clerk

Resolution Number 156-22

Moved by Dan Lynch

Seconded Lynn Grinstead

That Council proclaim May 13, 2022 as Falun Dafa Day in the Town of Arnprior.

Resolution Lost

12. Committee Reports and Minutes

a) Corporate Services Advisory Committee Minutes – March 7, 2022

Resolution Number 157-22

Moved by Ted Strike

Seconded by Lisa McGee

That Council receive the Corporate Services Advisory Committee Minutes of March 7, 2022 as information.

Resolution Carried

13. Notice of Motions

None

14. County Councillor's Report from County Council

County Councillor Lynch noted the following information from the County of Renfrew:

- The Silver Chain Challenge is on for 2022. The Warden encourages all municipal Members of Council and all residents to register for the challenge and start clocking their kilometres. It is an opportunity to improve our mental and physical health, be more active in our community, and hopefully win bragging rights. More information can be found on the County's website.
- As Paul Moreau has announced his intention to retire, a CAO Recruitment Committee has been struck. Warden Debbie Robinson will chair the committee with members Peter Emon, Jennifer Murphy and Robert Sweet.
- Tina Peplinskie, former journalist with the Pembroke Observer and News, has been hired as the County of Renfrew's new Media Relations and Social Media Coordinator.
- A resolution to approve the hiring of a contract Child Care Supervisor in Group 7 of the Salary Range (\$70,758 to \$80,748) has passed. These wages are paid with the Canada-Wide Early Learning and Child Care (CWELCC) funding.
- A resolution to approve the hiring of one County Planner position has been passed. This position will be in the Planning Division and hired in Group 7 of the County Salary Range.
- A resolution was approved to continue flying the Ukrainian flag at the County Administration Buildings until the end of the current term of council.
- CNL is hosting an Industry Day on June 2, 2022 at CNL's new logistics building, at the entrance to the Chalk River Laboratories.

Minutes of Council Meeting

- Warden Debbie Robinson of Laurentian Valley Township and John Reinwald of Laurentian Hills have both announced they will not be running in the upcoming election.
- The Algonquin Trail is currently being patrolled by the OPP and the Renfrew County All Terrain Vehicle Club Wardens. As a result of these patrols last weekend the following information has been made available. Eight (8) charges were laid by OPP (multiple infractions could have been laid in some instances at the discretion of OPP):
 - 1 x cannabis (truck) McNab
 - 1 x seatbelt (truck) McNab
 - 1 x illegal contraband cigarettes (ORV) McNab
 - 1 x no plate (ORV) Arnprior
 - 2 x chinstraps (ORV) Arnprior
 - 1 x underage passenger (ORV) McNab
 - 1 x improper (no) helmet (ORV) McNab
 - 1 formal recorded warning for a 20 year old (red XMR) who was known in the community as having caused nuisance on roads and trails. (Arnprior)
 - Members of Council noted more monitoring of streets for ATV use is necessary, as this seems to be a growing issue around Town, specifically William Street, John Street, and Madawaska Street/ Boulevard.

15. Correspondence & Petitions

a) Correspondence Package – I-22-MAY-09

Resolution Number 158-22

Moved by Chris Toner

Seconded by Lynn Grinstead

That the Correspondence Package Number I-22-MAY-09 be received as information and filed accordingly.

Resolution Carried

County Councillor Dan Lynch noted the following:

- Page 9 - The Ontario government is investing in a \$1 billion plan, to help seniors and recovering patients stay in the homes they love, over the next three years to further expand home care.
- Page 12 - The Ontario government is launching a new training program, “Better Jobs Ontario”. Anyone looking to train for in-demand work, including those on social assistance, who are self-employed, gig workers, youth, and newcomers to the province, can apply to start learning the skills they need. This training program will pay up to \$28,000 in tuition and other costs for short-duration training programs that allow job seekers to match their skills with the needs of hiring employers in the community. Expanding on the province’s current Second Career Program, more applicants will now be eligible for up to \$500 per week in financial support for basic living expenses.
- Page 42 - AMO Secretary-Treasurer is requesting nominations to the 2022-2024 AMO Board of Directors.
- Page 42 - The Ministry of the Environment, Conservation and Parks has temporarily suspended the need to comply with the requirements under O. Reg. 406/19: On-Site and Excess Soil Regulation that came into effect on January 1, 2022, until January 1, 2023.

Minutes of Council Meeting

- Page 42 - A new regulation sets out pilot parameters to allow electric large quadricycles on roads in Ontario beginning April 21, 2022. Municipalities must opt-in to the pilot program.
 - In response to County Councillor Lynch the CAO noted the Town has not opted into this program as of yet but will continue to monitor this.

16. By-laws & Resolutions

a) By-laws

Resolution Number 159-22

Moved by Lisa McGee

Seconded by Tom Burnette

That the following by-laws be and are hereby enacted and passed:

- i. By-law Number 7300-22 – Amend Licensing By-law (Patio Extension)
- ii. By-law Number 7301-22 – Adopt 2022 Tax Rate
- iii. By-law Number 7302-22 – Adopt Water Leak Adjustment Policy

Resolution Carried

17. Announcements

Councillor Dan Lynch made the following announcements:

- The Men's Shed, is hosting a Dementia workshop at their site on Niemen Street, this Wednesday from 9:30 to 11:30 am.
- A mobile eatery named "King of Munchies" located on Elgin Street will be opening soon.
- The Renfrew County All Terrain Vehicle Club is currently having discussions with Ontario Power Generation and the Town about having access from the trail to Decosta Street. If successful, it will be a bonus to users of the trail for food, fuel, and accommodations.
- There is a Public Hearing dealing with the application to amend its Chalk River laboratories site licence to authorize the construction of a near surface disposal facility from May 30 – June 3, 2022 at the Best Western Conference Centre, in Pembroke.
- Public Request – A firefighter, has lost their Gloucester Fire Department Badge number 142. If found, would you, please drop it off to our local fire department or any other municipal building.
- Thank you to the Lions Club for providing food for the Dementia Awareness Opening Ceremonies on Saturday.

Councillor Lynn Grinstead made the following announcements:

- Dementia workshops are being held all week long, for our community. Visit www.dementiahelp.ca for more information. The Dementia Society is also looking for volunteers in several communities.
- There is a Volunteer Recruitment Fair taking place this Saturday at the Nick Smith Centre. Many organizations are in desperate need of volunteers.

Mayor Walter Stack made the following announcements:

- I attended the grand opening of a new jewellery store on John Street – Dianne Rodger Jewellery. This store is worth taking a visit to.

Minutes of Council Meeting

- Saturday, I attended the opening ceremonies for Dementia Awareness Days. I encourage members of the public and businesses in Town to take advantage of the free training and other events offered this week through the Dementia Society. It is important to learn about the impacts of living with Dementia and the toll it takes on caregivers.
- Arnprior Earth Depot is now open in Arnprior.
- Compliments on the fireworks display that took place this Sunday. It was great and seemed to be greatly attended.

18. Media Questions

None

19. Closed Session

Resolution Number 160-22 (7:51 pm)

Moved by Lisa McGee

Seconded by Tom Burnette

That Council move into Closed Session regarding:

- One (1) matter pursuant to the Municipal Act, 2001 Section 239(2)(b) to discuss a personal matter about an identifiable individual, including municipal or local board employees (Volunteer Award);
- One (1) matter pursuant to the Municipal Act, 2001 Section 239(2)(c) a proposed or pending acquisition or disposition of land by the municipality or local board (Surplus Lands);
- One (1) matter pursuant to the Municipal Act, 2001 Section 239(2)(e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board (Arnprior OVD Inc. OLT Appeal);
- One (1) matter pursuant to the Municipal Act, 2001 Section 239(2)(c) a proposed or pending acquisition or disposition of land by the municipality or local board (Purchase of Land).

Resolution Carried

Resolution Number 161-22 (9:10 pm)

Moved by Chris Toner

Seconded by Dan Lynch

That Council resume to the Regular Meeting of Council.

Resolution Carried

Resolution Number 162-22

Moved by Lynn Grinstead

Seconded by Dan Lynch

That Council Authorize staff to proceed as directed with regards to OLT Appeal.

Resolution Carried

Resolution Number 163-22

Moved by Lisa McGee

Seconded by Tom Burnette

That Council proceed as directed in closed session with regards to surplus lands.

Resolution Carried

Minutes of Council Meeting

Resolution Number 164-22

Moved by Chris Toner

Seconded by Lynn Grinstead

That Council authorize staff to proceed as directed with the purchase of land.

Resolution Carried

Resolution Number 165-22

Moved by Dan Lynch

Seconded by Lynn Grinstead

That Council authorize staff to facilitate the following two awards:

- 2022 Town of Arnprior Volunteer of the Year Award to be presented to Arnold McIntyre; and
- Special Volunteer Recognition Award – COVID-19 to be presented to Maggie Harbert

Resolution Carried

20. Confirmatory By-Law

Resolution Number 166-22

Moved by Lynn Grinstead

Seconded by Chris Toner

That By-law No. 7303-22 being a By-law to confirm the proceedings of the Regular Meeting of Council held on May 9, 2022 be and it is hereby enacted and passed.

Resolution Carried

21. Adjournment

Resolution Number 167-22

Moved by Ted Strike

Seconded by Lisa McGee

That this meeting of Council be adjourned at 9:13 pm.

Resolution Carried

Signatures

Walter Stack, Mayor

Maureen Spratt, Town Clerk



**Minutes of Special Council Meeting
May 17, 2022**

6:30 PM

Council Chambers – 105 Elgin Street West, Arnprior

Council and Staff Attendance

Council Members Present:

Mayor Walter Stack
County Councillor Dan Lynch
Councillor Lynn Grinstead
Councillor Tom Burnette
Councillor Chris Toner
Councillor Lisa McGee

Council Members Absent:

Councillor Ted Strike

Town Staff Present:

Robin Paquette, CAO
Maureen Spratt, Town Clerk
Jennifer Morawiec, GM Client Services /
Treasurer
Payton Hofstetter, Junior Planner

1. Call to Order

Mayor Walter Stack called the Regular Council Meeting to order at 6:35 PM and welcomed those present.

2. Roll Call

The roll was called, with all Members of Council being present with the exception of Councillor Strike.

3. Land Acknowledgement Statement

Mayor Walter Stack asked everyone to take a moment to acknowledge and show respect for the Indigenous Peoples as traditional stewards of the land we operate on, by stating:

I would like to begin by acknowledging that the land on which we work and gather is the traditional unceded territory of the Anishinaabe People. This Algonquin Nation have lived on this land for thousands of years, long before the arrival of the European settlers, and we are grateful to have the opportunity to be present in this territory.

4. Adoption of Agenda

Resolution Number 168-22

Moved by Dan Lynch

Seconded by Lynn Grinstead

Be It Resolved That the agenda, for the Special Meeting of Council dated Tuesday, May 17, 2022, be adopted.

Resolution Carried

5. Disclosures of Pecuniary Interest

None

Minutes of Special Council Meeting

6. Closed Session

Resolution Number 169-22 (6:36 PM)

Moved by Tom Burnette

Seconded by Lisa McGee

That Council meet in closed session to discuss one (1) matter regarding litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board; advice that is subject to solicitor-client privilege, including communications necessary for that purpose pursuant to Section 239 (2)(e)(f) of the Municipal Act, 2001 (Arnprior OVD Inc. OLT appeal)

Resolution Carried

Open Session

Resolution Number 170-22 (6:54 PM)

Moved by Chris Toner

Seconded by Tom Burnette

That Council resume to Open Session.

Resolution Carried

Resolution Number 171-22

Moved by Tom Burnette

Seconded by Lynn Grinstead

That Council authorize the CAO and Municipal Solicitor to proceed with Option 1 identified in Closed Session Report Number 22-05-17-01.

Resolution Carried

At the request of Mayor Stack a recorded vote was taken

Mayor Stack	Yes
County Councillor Lynch	Yes
Councillor Grinstead	Yes
Councillor Burnette	Yes
Councillor Toner	Yes
Councillor McGee	Yes

7. Confirmatory Session

Resolution Number 172-22

Moved by Lisa McGee

Seconded by Tom Burnette

That By-law Number 7304-22 being a By-law to confirm the proceedings of the Special Meeting of Council held on May 17, 2022 be and it is hereby enacted and passed.

Resolution Carried

Minutes of Special Council Meeting

8. Adjournment

Resolution Number 173-22

Moved by Lynn Grinstead

Seconded by Lisa McGee

That this meeting of Council be adjourned at 6:55 p.m.

Resolution Carried

Signatures

Walter Stack, Mayor

Maureen Spratt, Town Clerk

Town of Arnprior

Audit Findings Report
for the year ended December 31, 2021

KPMG LLP

Licensed Public Accountants

Prepared as of May 17, 2022 for the Council Meeting
on May 24, 2022

kpmg.ca/audit



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KPMG contacts

The contacts at KPMG in connection with this report are:



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Our refreshed Values

What we believe



We do what is right.



We never stop learning and improving.



We think and act boldly.



We respect each other and draw strength from our differences.



We do what matters.

Audit highlights

Purpose of this report¹

The purpose of this Audit Findings Report is to assist you, as a member of Council, in your review of the results of our audit of the consolidated financial statements (“financial statements”) as at and for the year ended December 31, 2021 for the Corporation of the Town of Arnprior (the “Town”).

Changes from the audit plan

There have been no significant changes regarding our audit plan.

Status of the audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- obtaining evidence of Council’s approval of the financial statements;
- receipt of signed management representation letter; and
- completion of subsequent event review procedures.

We will update the Council, and not solely the Mayor, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.

Significant risks and other significant matters

There are no significant findings to communicate related to significant risks or other significant matters.

See page 12.

Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

See page 13.

Uncorrected differences

During our audit, we did not identify any differences which remain uncorrected.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

Independence

We are independent with respect to the Town, in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

¹ This Audit Findings Report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Financial Statement Highlights

	2021	2020
Assets		
Financial assets:		
Cash and cash equivalents	\$ 20,333,728	\$ 12,339,049
Taxes receivable	689,152	786,549
User charges receivable	679,181	618,224
Accounts receivable	1,012,896	783,761
Long-term investments (note 3)	1,022,933	987,436
	23,737,890	15,515,019
Liabilities		
Financial Liabilities:		
Accounts payable and accrued liabilities	1,898,185	868,197
Accrued landfill closure and post closure (note 5)	1,688,731	1,632,605
Prepaid property taxes	112,261	119,061
Deferred revenue obligatory reserve funds (note 4)	6,004,813	2,272,996
Deferred revenues	802,662	426,346
Long-term liabilities (note 6)	12,113,368	14,178,610
	22,620,020	19,497,815
Net financial assets (debt)	1,117,870	(3,982,796)
Non-financial assets:		
Tangible capital assets (note 13)	100,860,793	100,253,142
Tangible capital assets - Library (note 13)	129,519	25,819
Inventories	85,502	106,854
Prepaid expenses	5,400	5,400
Total non-financial assets	101,081,214	100,391,215
Contingent liabilities (note 12)		
Commitments (note 11)		
Accumulated municipal equity (note 7)	\$ 102,199,084	\$ 96,408,419

Financial Assets:

- Strong cash position
- Tax collections improved from the prior year
- Accounts receivable increase was due to HST rebate increases related to capital projects

Financial Liabilities:

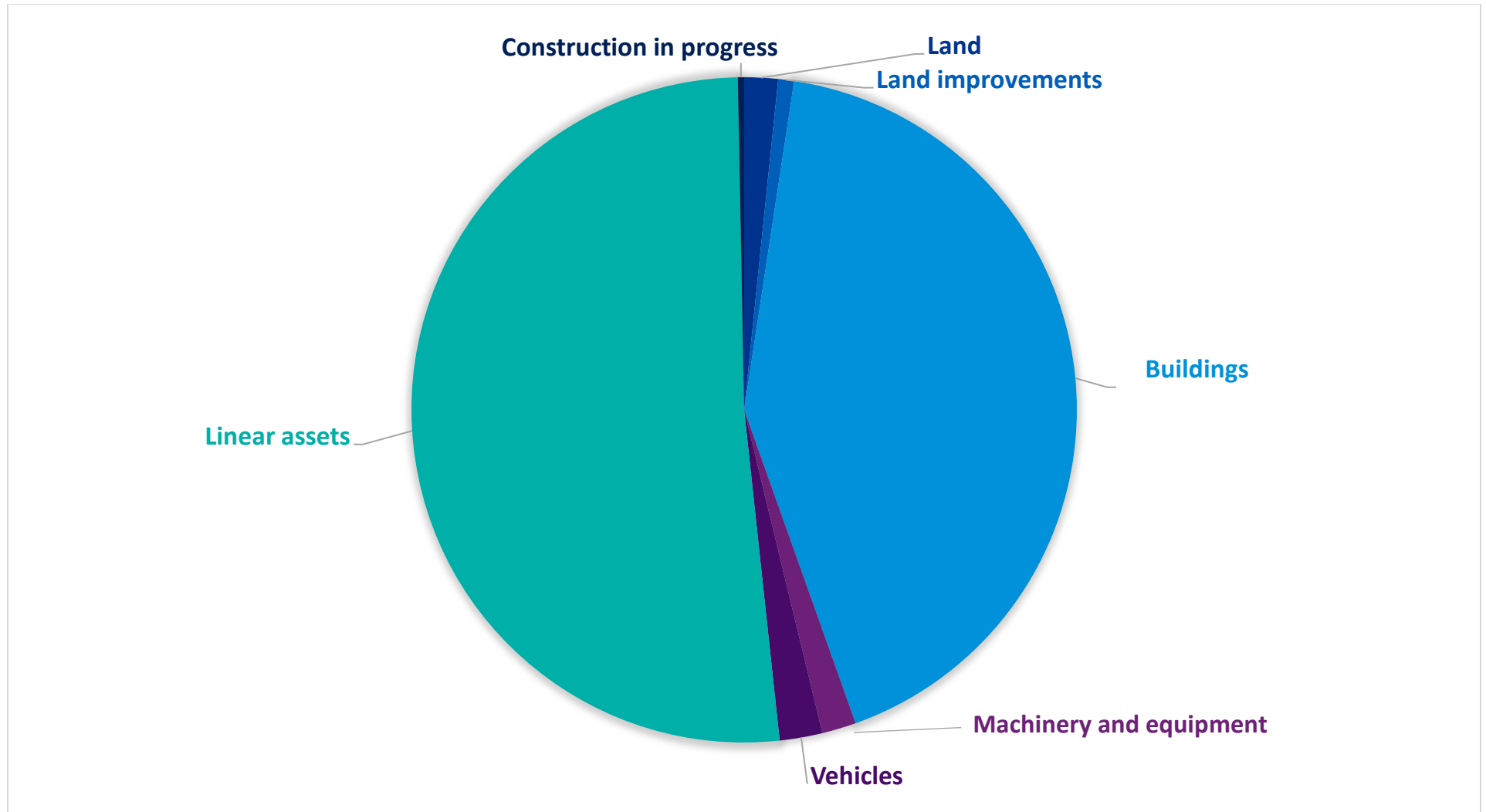
- Increase in accounts payable – largely attributable to outstanding amounts for ongoing capital projects
- No new loans

Non-financial assets:

- Tangible capital assets: additions of \$3.7 million offset by \$2.9 million of amortization
- Key additions:
 - Alicia Street reconstruction
 - Nick Smith Centre Parking Lot
 - Water Tower

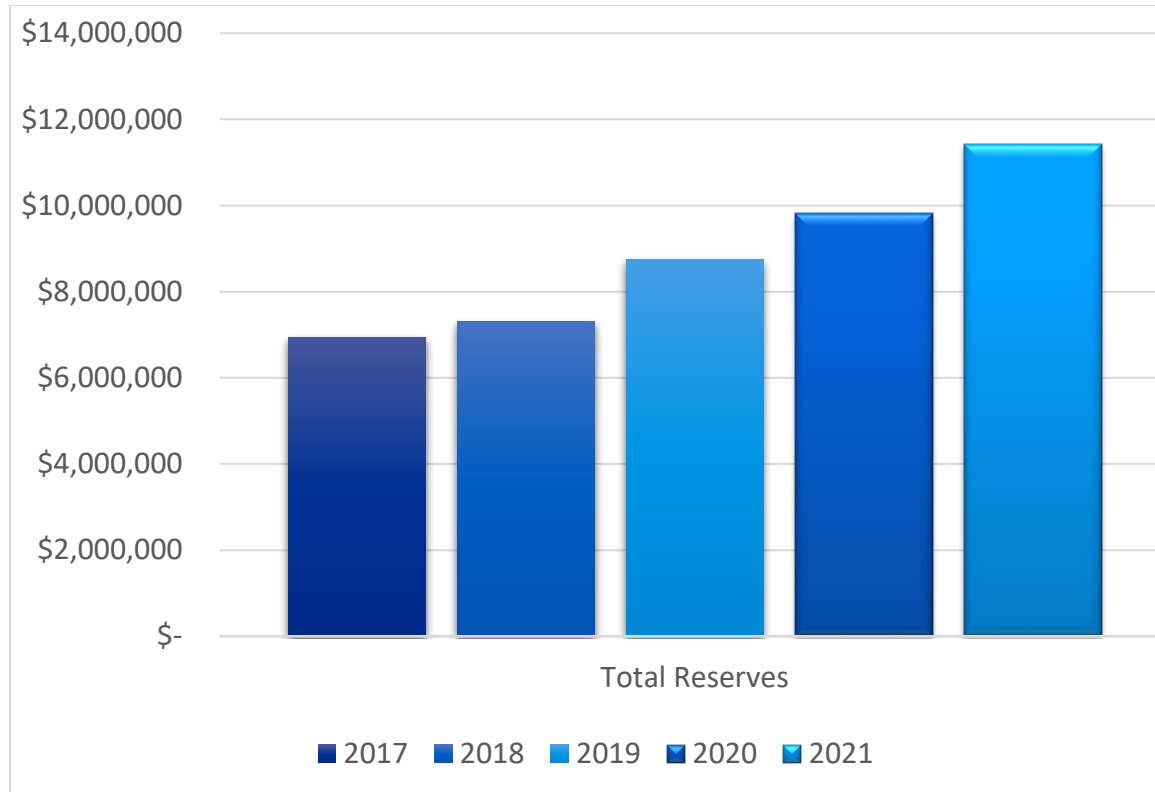
Financial Statement Highlights (continued)

Net Book Value of Tangible Capital Assets



Financial Statement Highlights (continued)

Total Reserves



Key changes in 2021:

- \$120,000 increase to Working Capital
- \$720,000 increase to Capital Reserve
- \$350,000 increase to Winter Control

Financial Statement Highlights (continued)

	Budget 2021 (note 15)	2021	2020
Revenue:			
Property taxation	\$ 10,933,433	\$ 11,036,619	\$ 10,609,606
User charges	6,470,910	6,488,429	6,105,724
Government transfers	4,614,481	4,371,492	3,488,318
Licenses and permits	190,000	853,487	259,094
Investment income	58,500	49,824	77,964
Penalties and interest on taxes	159,000	156,855	140,629
Provincial offenses	32,000	24,838	34,624
Other	4,000	4,000	321,634
Total revenue	22,462,324	22,985,544	21,037,593
Expenses (note 14):			
General government	2,260,060	2,047,313	2,193,492
Protection to persons and property	3,086,274	3,085,157	3,060,300
Transportation services	2,964,672	2,633,931	2,592,621
Environmental services	6,513,236	5,238,682	6,100,693
Social and health services	206,100	235,361	234,310
Recreation and cultural services	3,869,727	3,609,233	3,135,740
Planning and development	361,600	345,202	211,481
Total expenses	19,261,669	17,194,879	17,528,637
Annual surplus	3,200,655	5,790,665	3,508,956
Accumulated municipal equity, beginning of year	96,408,419	96,408,419	93,110,472
Adjustment to municipal equity (note 17)	-	-	(211,009)
Accumulated municipal equity, end of year	\$ 99,609,074	\$ 102,199,084	\$ 96,408,419

Revenue:

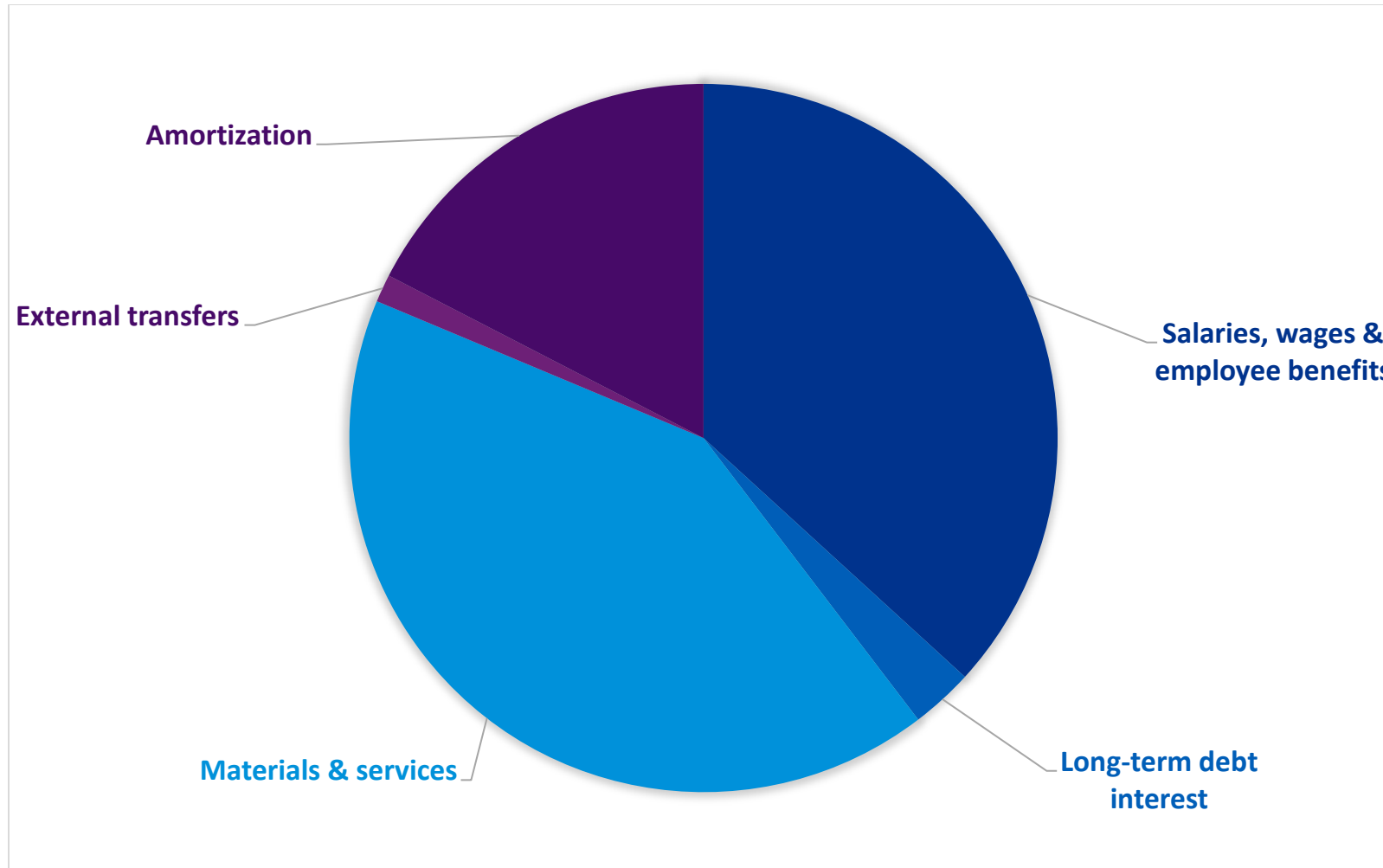
- Increase largely driven by property taxes and government grants

Expenses:

- Stable year over year except for recreation which saw increases in activity after Covid closures the prior year, and a reduction in environmental services due to a reduction in minor capital expenditures in the current year
- Segmented disclosure in notes to the financial statements shows expenses by category (no significant changes year over year)

Financial Statement Highlights (continued)

Operating expenses



Financial Statement Highlights (continued)

Five-Year Review (Unaudited)

Statistics	2021	2020	2019	2018	2017
Population (Statistics Canada)	9,629	8,795	8,795	8,795	8,795
Number of Households (MPAC)	4,306	4,271	4,244	4,211	4,157

Taxable Assessment (000's)	2021	2020	2019	2018	2017
Residential and farm	882,358	862,118	841,463	812,925	783,417
Commercial and industrial	104,452	104,602	98,815	97,290	96,408
Total	986,810	966,720	940,278	910,215	879,825

Commercial, industrial as % of assessment	10.58%	10.82%	10.51%	10.69%	10.96%
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Rates of Taxation	2021	2020	2019	2018	2017
Residential:					
For general municipal purposes	0.89	0.87	0.86	0.85	0.83
For county purposes	0.37	0.37	0.37	0.37	0.38
For school board purposes	0.15	0.15	0.16	0.17	0.18
Total	1.41	1.39	1.39	1.39	1.39

Multi-Residential (total)	1.72	1.70	1.67	1.64	1.61
Commercial (total)	1.60	1.58	1.56	1.53	1.50
Industrial (total)	2.51	2.49	2.46	2.44	2.40

Tax Arrears	2021	2020	2019	2018	2017
Percentage of current levy (<10%)	4.78%	5.43%	5.82%	5.71%	8.97%

Taxes Transferred (000's)	2021	2020	2019	2018	2017
County	4,211	4,035	3,938	3,771	3,625
School Boards	2,234	2,550	2,603	2,634	2,718
Total	6,445	6,585	6,541	6,405	6,343

Financial Statement Highlights (continued)

Five-Year Review (Unaudited)

Revenues (000's)	2021	2020	2019	2018	2017
Taxation and payments in lieu	11,036	10,610	9,983	9,532	9,100
Government transfers	2,589	2,523	2,270	1,442	2,770
Fees and service charges	7,341	6,365	6,637	6,646	6,871
Other	237	332	245	1,024	277
Revenues related to capital assets	1,782	1,208	1,784	1,245	1,881
Total	22,985	21,038	20,919	19,889	20,899

Expenditures (000's)	2021	2020	2019	2018	2017
Operations	17,194	17,529	19,069	17,795	17,878
Amortization	2,995	3,681	4,247	3,294	3,253
Total	20,189	21,210	23,316	21,089	21,131

Net Financial Assets (Net Debt)	2021	2020	2019	2018	2017
% of Operating Revenue (>20%)	5.27%	-19.82%	-46.46%	-68.36%	-71.24%
% of Taxation and User Charges (>50%)	10.13%	-37.03%	-95.10%	-140.23%	-148.04%

Financial Statement Highlights (continued)

Five-Year Review (Unaudited)

Long Term Debt	2021	2020	2019	2018	2017
Net long term debt (000's)	12,113	14,179	16,594	18,947	19,895
Long term debt charges (000's)	2,554	3,026	2,995	2,929	3,079
Total annual repayment limit (000's)	4,187	4,187	4,086	3,947	4,087
Long term debt per household	2,813	3,319	3,910	4,499	4,786
Debt charges (000's)					
Tax-supported	1,475	1,948	1,917	2,003	2,148
Rate-supported	1,079	1,079	1,078	926	931
Municipal Equity (000's)	2021	2020	2019	2018	2017
Surplus and Reserves	13,322	12,895	7,834	6,572	7,829
Invested in capital assets	88,877	86,100	85,276	84,688	82,814
Asset consumption ratio	34.74%	33.61%	31.89%	29.87%	28.52%
Reserves as % of operating expenses (20%)	66.48%	56.17%	45.85%	41.03%	38.54%

Financial Statement Highlights (continued)

Five-Year Review (Unaudited)

Financial Indicators	2021	2020	2019	2018	2017
Sustainability					
Financial assets to liabilities	1.0494	0.7957	0.5903	0.4325	0.4301
Financial assets to liabilities (excluding long-term debt)	2.26	2.92	2.51	3.11	2.57
Long term debt to tangible capital assets	11.99%	14.14%	16.29%	18.28%	19.37%
Capital reserves to accumulated amortization	11.71%	10.98%	10.02%	11.44%	10.60%
Flexibility					
Debt charges to total operating revenue (<5%)	12.05%	15.27%	15.65%	16.03%	16.41%
Total operating revenue to taxable assessment	2.14%	2.05%	2.04%	2.01%	2.17%
Working capital to operating expenses (>10%)	3.38%	2.66%	2.25%	2.41%	2.17%
Vulnerability					
Operating government transfers to operating	20.62%	12.72%	11.86%	7.89%	14.49%
Total government transfers to total revenues	19.02%	16.46%	15.96%	11.35%	14.39%

Audit risks and results

We highlight our significant findings in respect of **significant financial reporting risks**, as well as any additional significant financial reporting risks identified.

Significant financial reporting risk	New or changed?	Estimate?
Fraud risk from management override of controls	No	No

Our response

Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities.

We took the following steps to address this risk as required under professional standards:

- Evaluated the design and implementation of controls surrounding journal entries and other adjustments;
- Determined criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments made at the end of the reporting period.

Significant findings

We did not uncover any issues during performance of the procedures described above.

Control deficiencies

Consideration of internal control over financial reporting

A significant deficiency in internal control over financial reporting (“ICFR”) is a deficiency, or combination of deficiencies, in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.

In planning and performing our audit, we considered ICFR relevant to the Town’s preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

Significant deficiencies

We have not identified any significant deficiencies.

Other observations

We identified certain other observations related to processes in place at the Town. These have been provided separately to management.

Uncorrected and corrected audit misstatements

Materiality for fiscal 2021 was set at \$350,000 which translated into an audit misstatement posting threshold of \$17,500. As such, all misstatements identified during the audit greater than \$17,500 have been recorded on our summary of adjustments and differences.

Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and Council that all identified adjustments or differences be corrected, if any.

Uncorrected audit misstatements

There were no uncorrected audit misstatements.

Corrected audit misstatements

The management representation letter includes all misstatements identified as a result of the audit, communicated to management and subsequently corrected in the financial statements.

Significant accounting policies and practices



Initial selections

There were no new significant accounting policies and practices that were selected and applied during the period:



Changes

There were no changes to significant accounting policies and practices. As a result, there was no impact on the financial statements.



Future Implementation

The most significant pronouncement in the near term relates to Asset Retirement Obligations (“AROs”) that will be applicable for fiscal 2023. We will be available to provide Town the assistance they may require to properly implement this new accounting standard as management prepares for the transition.



Significant qualitative aspects of accounting policies and practices

There are no items to report.

Appendices

Content

Appendix 1: Other required communications

Appendix 2: KPMG's system of quality control

Appendix 3: Technology in the Audit

Appendix 4: Audit and Assurance Insights



Appendix 1: Other required communications

Auditors' Report

The conclusion of our audit is set out in our draft auditors' report as attached.

Representations of management

In accordance with professional standards, a copy of the management representation letter is provided to Council. The management representation letter is attached for your review.

Audit Quality in Canada

The reports available through the following links were published by the Canadian Public Accountability Board to inform audit committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2020 Annual Inspections Results](#)

Draft auditors' report

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Arnprior

Opinion

We have audited the consolidated financial statements of the Corporation of the Town of Arnprior (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2021;
- the consolidated statement of operations and accumulated surplus for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies (Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations 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 “**Auditors’ Responsibilities for the Audit of the Financial Statements**” section of our auditors’ report.

We are independent of the Entity 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.

Other Matter – Comparative Information

The financial statements as at and for the year ended December 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 25, 2021.

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

Management is responsible for the preparation and fair presentation of the 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 Entity’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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

May 24, 2022

Management representation letter

KPMG LLP
Chartered Professional Accountants
22 Wilson St W
Perth, Ontario K7H 2M9
Canada

May 24, 2022

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as “financial statements”) of the Corporation of the Town of Arnprior (“the Entity”) as at and for the period ended December 31, 2021.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

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

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated October 28, 2021, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of Council and committees of Council that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
 - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Misstatements:

- 11) We approve the corrected misstatements identified by you during the review described in **Attachment II**.

Non-SEC registrants or non-reporting issuers:

- 12) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission (“SEC”) Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

Robin Paquette, Chief Administrative Officer

Jennifer Morawiec, General Manager, Client Services/Treasurer

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II – Summary of Audit Misstatements Schedules

Summary of Corrected Audit Misstatements

<u>Description</u>	<u>Statement of Financial Position effect¹</u>			<u>Statement of Operations effect¹</u>
	<u>Assets</u>	<u>Liabilities</u>	<u>Accumulated Surplus</u>	
	\$	\$	\$	\$
Audit misstatements greater than \$15,000 individually				
Dr. Cash	679,464	-	-	-
Cr. Accounts payable and accrued liabilities To reclassify outstanding cheques to accounts payable.	-	(679,464)	-	-
Dr. Salaries	-	-	-	114,134
Cr. Municipal Equity To correct transfer from reserve entry.	-	-	(114,134)	-
TOTAL CORRECTED AUDIT MISSTATEMENTS	679,464	(679,464)	(114,134)	114,134

¹ Debit (Credit)



Appendix 2: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

'Perform quality engagements' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define **'audit quality'** as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.



Doing the right thing. Always.

Appendix 3: Technology in the Audit

We continue to utilize technology to enhance the quality and effectiveness of the audit.

Technology	Areas of the audit where Advance Technology routines were used	Results and insights
KPMG Clara Client Collaboration	We utilized our online data transfer site; allowing us to track, update and share electronic information securely and efficiently.	Enabled the audit team and management to complete the audit remotely with minimal disruption.
Journal Entry Analysis	We utilized KPMG application software (IDEA) to evaluate the completeness of the journal entry population through a roll-forward of all accounts. We utilized computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing.	There were no issues or anomalies identified as a result of the performance of these procedures.

Appendix 4: Audit and Assurance Insights

Our latest thinking on the issues that matter most to Audit Committees, Councils and Management.

Featured insight	Summary	Reference
Accelerate 2022	The key issues driving the audit committee agenda in 2022	Learn more
Audit Committee Guide – Canadian Edition	A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada	Learn more
Unleashing the positive in net zero	Real solutions for a sustainable and responsible future	Learn more
KPMG Audit & Assurance Insights	Curated research and insights for audit committees and boards.	Learn more
Board Leadership Centre	Leading insights to help board members maximize boardroom opportunities.	Learn more
KPMG Climate Change Financial Reporting Resource Centre	Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.	Learn more
The business implications of coronavirus (COVID 19)	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	Learn more
	KPMG Global IFRS Institute - COVID-19 financial reporting resource center.	Learn more
Momentum	A quarterly Canadian newsletter which provides a snapshot of KPMG's latest thought leadership, audit and assurance insights and information on upcoming and past audit events – keeping management and board members abreast on current issues and emerging challenges within audit.	Sign-up now
Current Developments	Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.	Learn more
KPMG Learning Academy	Technical accounting and finance courses designed to arm you with leading-edge skills needed in today's disruptive environment.	Learn more



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KPMG member firms around the world have 227,000 professionals, in 146 countries.





ARNPRIOR
• WHERE THE RIVERS MEET •

Recreation Passport

Lucas Power
Program and Events Coordinator

Meeting Date: May 24, 2022

Background

June is Recreation & Parks Month

- A movement that promotes the benefits of recreation and parks for physical, social, and environmental health.
- Promote local programs and events, parks and facilities that are available for all citizens to enjoy.
- Raise awareness for the role recreation programs and park spaces play as a pathway to individual, community, and environmental well-being.



Background

ParticipACTION Community Better Challenge

- Town of Arnprior received a grant through ParticipACTION in the amount of \$1,100.00
- Offering barrier free recreation activities for all to participate
- Track your personal physical activity minutes on the ParticipACTION App and join the Town of Arnprior team giving the municipality the chance to be crowned Canada's most active community and win \$100,000.00.



Background

The Silver Chain Challenge

- The Silver Chain Challenge is a friendly competition between a growing number of participating communities from across Eastern Ontario to inspire and promote more active, safer and healthier communities.
- From June 1-30, residents of participating municipalities can register and create an account at the Silver Chain Challenge website, then log kilometers – whether walking, biking running or wheeling on trails and roads around their communities.
- Residents can find more information and register for this initiative at www.silverchainchallenge.ca





Recreation Passport

What is it?

- A campaign to foster a strong mental, social, and physical lifestyle through barrier free activities.
- Pick up a free 'passport' from the Nick Smith Centre or Town Hall and collect stamps for every activity attended/completed. Passports will also be at Town tent at Priorpalooza (June 4).
- Every 4 activities completed is one ballot in the draw for the list of prizes.



Recreation Passport

Schedule of Activities

June 4 – Attend Priorpalooza

June 5 – Flag Rugby*

June 8 – Beach Volleyball

June 10 – Swimming*

June 11 – Water Polo*

June 13 – Badminton

June 15 – Park Fitness*

June 17 – Dance with Nature

June 18 – Walk and Roll on the Trail

June 18 – Wheelchair Basketball*
(TBA)

June 20 – Pickleball

June 24 – Broomball*

June 25 – Ice Skating

June 26 – Sledge Hockey*

June 28 – Yoga*

Anytime – Use the Lending Hub

* Programs require pre-registration at www.arnprior.ca/registration

Program Locations

These activities will take place at the following locations:

- Robert Simpson Park
- Nick Smith Centre
- Sullivan Rink of Dreams
- McLean Ball Diamonds
- Algonquin Trail





Partners

Program Partners

- Ottawa Ospreys Rugby Football Club
- Ottawa Titans (Water Polo)
- Susan Whitelock Dance Studio
- Mountain Road Homestead
- Ottawa Valley Cycling and Active Transportation Alliance (OVCATA)
- Ottawa Carleton Wheelchair Sports Association (OCWSA)
- Broomball Ontario
- Sledge Hockey Eastern Ontario
- Bring it On!



Prizes

Every four completed activities gives you one ballot to win one of the following prizes:

1. ½ Day Pontoon boat rental from White Lake Marina
2. ½ Day Jon Boat rental from White Lake Marina
3. Full day unmotorized boat rental (canoe, kayak, SUP) from White Lake Marina
4. 1 hour of bowling at Steelheads and Strikes
5. \$100.00 Gift Card to Gilks Sports and Promo



Campaign Information

Important to Note:

- Residents can find full campaign information at www.arnprior.ca/recpassport or by scanning the QR Code in the passport.
- Each event can also be found in the events calendar of the Town's website.
- Anyone can register and participate in the campaign programming but only Arnprior residents will qualify to win a prize.
- Passports can be returned to the Nick Smith Centre or Town Hall by July 10.

Questions?



• WHERE THE RIVERS MEET •

May 4th, 2022

CHRISTIAN EDUCATION CENTRE (CEC) ARNPRIOR
NON-PROFIT COMMUNITY SERVICE COOPERATIVE-LIKE CONSORTIUM

We have been working very hard to find a new home for both the Senior's Active Living Centre (SALC) and Men's Shed Programs for over one year now and have determined that the CEC located in Arnprior is a good choice moving forward and available.

We believe the if the CEC property is brought up-to-date and up-to-code it would be a perfect Community Hub to operate the SALC and Men's Shed Programs, including other Health Services, advancing Culture and Arts, as well as preserving a Historic and Natural site in the Greater Arnprior Region. Hence, the development of a proposed Non-Profit Community Service Cooperative-like Consortium to own and operate the CEC.

Currently, we have Expressions of Interest from the Town of Arnprior, Grace - Saint Andrews United Church (the property owners), Arnprior Regional Health (ARH), and Sullivan & Son Construction who are interested in purchasing and operating the CEC moving forward.

NEXT STEPS:

1. A total expenditure amount of \$35,000 will be required to complete both the Hazardous Substance Report, and engaging an Architect which, if agreed, would be shared by members of the proposed Cooperative.
2. A meeting with our proposed business partners, as soon as possible to discuss the details as outlined in the main report and consider Item#1.
3. The formation of a Non-Profit Community Service Cooperative-like Consortium with clearly defined inputs and responsibilities.
4. The formation of a Board of Directors to help facilitate the Hazardous Substance Report, the engagement of an Architect, and consider the purchase and operation of the CEC moving forward.

April 17th, 2022

CEC CONSORTIUM PROPOSAL

As you know, we have been working very hard to find a new home for both the SALC and Men's Shed Programs for over one year now. In fact, we have outgrown both our current SALC and Men's Shed locations. In addition to that, the future of our Men's Shed Program at our existing location is dubious.

We have looked at several options to effectively house both Programs and have determined that the Christian Education Centre (CEC) located in Arnprior is a good choice moving forward and available. There are no other properties large enough and available unless we build one of our own.

We believe that if the CEC is properly brought up-to-date and up-to-code, it would be a perfect Community Hub to operate the SALC and Men's Shed Programs, including other Health Services, advancing Culture and Arts, as well as preserving a Historic and Natural site in our Community. In other words, it could become a vital purpose Charity for the benefit of our Community.

As a result, we are proposing the development of a Non-Profit Community Service Cooperative-like Consortium to own and operate the CEC moving forward.

Essentially, a joint ownership of the property and a Board of Directors who would oversee and direct the policies, expenditures, and the operation of the Cooperative moving forward.

At this time, we have expressions of interest from;

1. Town of Arnprior who are interested in pursuing further discussions. Mayor Stack believes and shares our convictions that the CEC is a Community Landmark, strategically situated, and well equipped to effectively accommodate a host of Community Programs and Services, including Youth activities.

2. The Townships of McNab/Braeside. Mayor Tom Peckett is open to further discussions and consultation, and see's the SALC and Men's Shed Programs continuing to grow and prosper within the Greater Arnprior Region.
3. Grace - Saint Andrews United Church. The United Church are the owners of the property and have agreed, through a Letter of Intent (LOI) to being part of the Cooperative and the 1st Mortgage Holder if required. They are also interested in assisting with the operation of the facility.
4. ARH have expressed interest at our February 2022 meeting in having further discussions with respect to how the Cooperative will be formed, our expectations of the them as a potential business partner, and what potential financial and liability expectations are for the CEC procurement and renovation costs.
5. Sullivan & Son Construction have expressed real interest in being part of the Cooperative and providing the necessary renovations to the CEC.

On Wednesday, April 6th I joined members of Sullivan & Son Construction and Elders from Grace - Saint Andrews United Church on a tour and preliminary inspection of the CEC.

Sullivan & Son Construction have proposed, and I agree;

1. That we move forward, as soon as possible with the development of a Hazardous Substance Report which must be provided or completed prior to the Construction Budgets or Construction starting.

This is crucial to determine whether all Hazardous containing substances must be removed, or if they can be safely contained.

A Budgetary Estimate for this work will be \$10,000 which will include a Building Survey, Sampling, Lab Analysis, and a full Report.

2. The engagement of an Architect to facilitate design wants and needs, but also to ensure compliance with Building Codes and Municipal requirements.

A Budgetary Estimate for this work will be \$25,000 depending on how far things need to go with the Hazardous Substance Abatement.

This expenditure will cover initial wants and needs, sessions with user groups, CAD Drawings for budgetary use, coordination and management of Structural, Mechanical and HVAC design, as well as cover the engagement of a Structural Engineer to assess the west wall.

This is a logical sequence of events that needs to take place if the procurement of the CEC is to take place.

A total expenditure amount of \$35,000 will be required to complete both the Hazardous Substance Report, and engaging an Architect which, if agreed, would be shared by members of the Cooperative moving forward.

3. NEXT STEPS

3.1 That we arrange a meeting with our proposed business partners, as soon as possible, to discuss the details as outlined in this Report.

3.2 The formation of a Non-Profit Community Service Cooperative-like Consortium with clearly defined inputs and responsibilities.

3.3 The formation of a Board of Directors to help facilitate the Hazardous Substance Report and the engagement of an Architect. Sullivan & Son

Construction have agreed to help facilitate this work through their partners and strategic alliances.

4. THE ASK

Will the Town of Arnprior and the Townships of McNab/Braeside consider participating in our proposed Non-Profit Community Service Cooperative-Like Consortium to own and operate the Christian Education Centre (CEC) in Arnprior to accommodate the SALC and Men's Shed Programs, as well as other local Community Programs and Services as a Community Hub, and help preserve the CEC as a Historic and Natural Site in our Communities.

And, as a first and next step, will you agree to share the \$35,000 - (\$7,000 Each) costs with us for the completion of both the Hazardous Substance Report, and engaging an Architect as soon as possible please Walter and Tom.



Town of Arnprior Staff Report

Subject: Library Expansion Tender PW-2022-06

Report Number: 22-05-24-01

Report Author and Position Title: John Steckly, GM Operations & Patrick Foley, Engineering Officer

Department: Operations

Meeting Date: May 24, 2022

Recommendations:

That Council not proceed with the current tender award for an extension to the Arnprior Public Library building (PW 2022-06).

That Council direct staff to form a joint committee between Library and Town staff to consider alternative options to obtain additional usable space for the Arnprior Public Library including consideration of an increased Arnprior Public Library building expansion footprint to meet future growth requirements.

Background:

Based on the projected growth within the Town of Arnprior at the time, the 2018 Development Charges Background Study, included a provision for additional library space with the expansion cost estimated at \$162,700 and to be completed before 2026.

The Arnprior Public Library (APL) began investigating options for building an expansion onto the existing structure. APL felt that their capacity was being stretched by the Town's rapid growth and further complications brought by the global pandemic.

The overall goal of this project from an APL operational standpoint is to:

- Increase capacity during and after the pandemic
- Create additional meeting space
- Provide space that can be used for events without moving as much furniture
- Create an outdoor space for programming and general use

In anticipation of the need, APL has spent reserves and donations to pay for pre-planning of hydro easement relocation costs (2016 - \$1,187), conceptual drawings (2019 - \$8,808), geotechnical surveys (2020 - \$10,113), and shovel ready architectural plans (2020 - \$35,177) to accommodate a proposed expansion of the structure.

In early 2019, the APL had Dreessen Architects provide concept designs for a combined project with both the building addition and an internal re-configuration on the main floor to provide an additional 1200 square feet of public access space. In addition to the design work, a class C Budget from MB Ford Construction (via Dreessen Architects) was provided in amount of \$390,500 for the entire renovation (both addition and internal renovation). In 2019 APL presented this project to Council (see Appendix A).

In 2020, conceptual designs were developed by Architects DCA and presented to the Arnprior Library Board who approved financing a full set of architectural drawings from the same design consultant. APL worked with Architects DCA to refine the design to be a 40 square meter (430 square feet) addition to the ground floor of the structure. From this addition, patrons would be able to exit to an outdoor patio area. Extending the basement was discovered to be prohibitively expensive due to existing conditions. The new space would be used to increase overall capacity, provide a partitionable indoor programming space and provide an outdoor space for public use. A preliminary construction estimate, dated July 31, 2020, from MP Lundy Construction Inc. projected a total project cost of \$687,142 including a 5% contingency.

Estimated Project Costs	\$687,142
Less: Development Charges	\$146,430
<u>Less: Library Reserves Committed</u>	<u>\$172,367</u>
Shortfall	\$368,345

In August 2021, an application was submitted for Federal Government grant funding in the amount of \$368,345 to fund the remaining unsecured financial portion for the project. In January 2022, notice was received that the application was successful. It should be noted however that the funding is contingent on a completion date of March 31, 2023. Appendix B includes the grant application expansion project financial breakdown.

In January 2022, the Town's engineering branch became involved in the design phase of the project, working with APL and Architects DCA to make small cost saving changes and increase accessibility of the design. Architects DCA were tasked with creating tender-ready documents which were then published as part of the Request for Tender (RFT) package. Costs accrued to date that are billable to the Town total \$12,250 plus HST.

Discussion:

Tender Results

Staff published the Request for Tender (RFT) package to Merx.com on March 18, 2022 where they remained open to the public until April 27, 2022. Tender submissions were as follows:

Company	Tender Price	HST	Total
BDA Inc.	\$1,191,150.44	\$154,849.56	\$1,346,000.00
Jumec Construction Inc.	\$1,167,811.70	\$151,815.52	\$1,319,627.22
Premium Construction	\$1,177,000.00	\$153,010.00	\$1,330,010.00
Renokrew	\$1,042,800.00	\$135,564.00	\$1,178,364.00

Staff reviewed the tenders to ensure that they match the requirements, as originally declared in the RFT package. During the tender process, it was discovered that Enbridge natural gas lines were not accommodated in the earlier design process. Town staff has been working directly with Enbridge to relocate service lines independent of this agreement. The anticipated cost of service relocation is \$3,450.72. In addition to the construction costs, added costs of \$51,750 will be required for further architect / engineering work throughout the project.

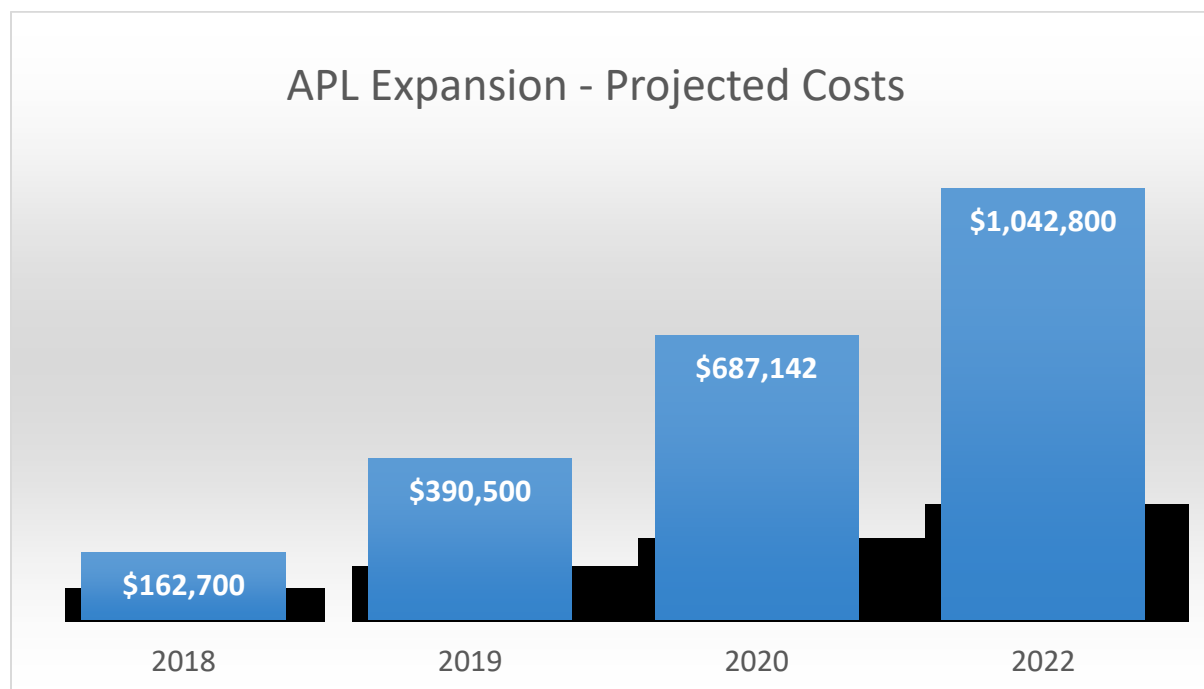
Budget Shortfall

The most competitively priced bid for the project was received from Renokrew priced at \$1,042,800 plus HST. Accommodating for the amounts in proposals submitted by Architects DCA and Enbridge, the total projects costs total \$1,117,264.80 after net HST thus there is a projected budget shortfall of \$430,122.80 as follows:

Total Cost	\$ 1,117,264.80
<u>Total Funding</u>	\$ (687,142.00)
	\$ 430,122.80

This shortfall may be attributed to various factors (timelines, project scope, supply chains, inflation). Almost all supply channels have now been affected by the global pandemic, supply chain disruptions, labour shortages and increasing fuel costs. The Construction Price Index reflects a 17.2% increase in costs since January of 2021. Additionally, this project is to be supported by micropiles drilled down to bedrock (approximately 8 meters) which is expensive and time consuming in terms of standard construction practices. The building addition encompasses almost all components of a new build construction project though only requires materials purchased in small quantities, resulting in a loss of economies of scale. The tight timeline stipulated by the grant was likely a major factor driving increased costs as well.

Budget Projections Review



In 2018, the Library Building Expansion project to address growth needs was included in the Development Charges Background Study at an estimated cost of \$162,700.

In 2019, conceptual designs were issued with a general budget value of \$390,500, however at this point, the scope of the project was increased to include renovation of 400 square feet of interior space and construction of an addition to both the main floor and basement level at 400 square feet per level. At 1200 square feet of usable space added, this project estimate can be broken down to an approximate cost of \$325 per square foot.

In 2020, the new estimate provided by MP Lundy Construction had a projected cost of \$687,142 however this estimate only included the main floor addition of 430 square foot. This value can be broken down to \$1,598 per square foot including landscaping.

Now in 2022, with a tendered construction bid of \$1,042,800, the cost breaks down to \$2,425 per square foot.

As the tender bids are significantly (52%) over the 2020 estimated budget, staff recommend that Council consider this project to ensure that (a) value-for-money exists; and (b) there are not reasonable alternative avenues to obtain the ultimate project goal (expanded space for library services).

Does Value-for-Money Exist?

The APL expansion project cost estimates have grown considerably over the last four years with the current tender bid of \$1,042,800 (pre-hst) being more than 6 times the original cost estimate in the 2018 Development Charges Background Study for the building expansion of \$162,700.

In addition, it is important to note that the 2019 cost projection of \$390,500 was for an expanded project where the goal was to gain an additional 830 square feet of usable space for the Library. This included two separate parts – an internal main floor reconfiguration (estimated to generate an additional 400 square foot of usable space) and the building expansion (additional 430 square foot of space). The 2022 tender bid of \$1,042,800 does not include the main floor reconfiguration and is only for the 430 square foot building expansion plus outdoor patio.

The tender bid currently includes an estimated value of \$43,000 for outdoor landscaping. When consultant and Enbridge fees are added and the landscaping is subtracted from the bid, the 430 square foot building addition would cost \$2,498 per square foot. This is considered to be very high cost in relation to the value rendered. As a point of reference, the Altus Group (reputable building cost consultant) *2022 Canadian Cost Guide* indicates the cost to build a Library in Ottawa should be approximately \$360-555 per square foot based on complexity of scope.

Another point of reference that should be noted is that the Town's insurer valued the reconstruction of the entire existing library facility at \$2,895,300 in 2021. This amounts to approximately \$400 per square foot of above grade structure (or \$202 per square foot overall).

Are there Alternative Ways to Obtain Usable Space for Library Services?

Based on the stated goals of the APL to achieve additional capacity and event space, staff suggest that there may be alternative ways to configure the library space within the existing footprint to achieve this goal in the short term, as was suggested in the early iterations of the project. Meanwhile staff could continue to investigate future expansion proposals which would optimize use of the facility for years to come.

The Town currently operates its library services out of 14,266 sq.ft. of library space. The 2018 Development Charges Background Study calculated that over the past 10 years (2008-2017) the average level of service was 1.82 sq.ft. of space per capita. Using 2021 census data, this would reduce to 1.48 sq ft of space per capita. There is no doubt that with the growing population that the library will require additional space for library services. The Town is undergoing a Development Charges review and update in 2022 and it is anticipated that a revised expansion project will be included, with updated values, to better reflect realistic construction costs.

An important point of concern is that the current expansion design, once built, will limit the capacity for future expansion of the structure in this area. The additional 430 sq ft may not be sufficient to handle growing demands on the facility in the longer term. The building was constructed in 1990 and is anticipated to have a lifecycle of approximately 80 years. Limiting growth of the footprint of the structure at this stage in its lifecycle could contribute to significantly higher costs in the coming years.

Based on the above analysis, staff are recommending that the current project be paused to consider alternative options to obtain additional usable space for library services and plan for a future, larger building expansion, with appropriate levels of Development Charges in place.

Options:

1. Continue with project as is and award the tender.

Council may choose to award this project, as the tender bids received were obtained through a competitive bid process, to Renokrew in the amount of \$1,178,364.00 (incl. HST) with the shortfall of \$430,122.80 being funded from Capital Expenditure Reserve Fund. It is important to note that this shortfall is equivalent to over a 4% municipal tax rate increase. Staff do not recommend this option for the reasons outlined in this report, particularly that it provides limited additional 430 square feet of internal usable space at a very high cost and limits any future building expansion for additional population growth.

2. Re-tender the project.

Council may choose to direct staff to go back out to tender, however a significant aspect of the project would need to be added or altered to avoid tendering for the same scope of work. Retendering at this time is not recommended as it would take time to redesign the scope of the project, making it impossible to meet the grant funding project completion deadline of March 31, 2023.

3. Not award the current project tender and consider alternative options to obtain additional usable space and plan for a future, larger building expansion.

Staff's recommendation is to not award the tender but to direct staff to work with the library staff to consider different alternatives to gain usable spaces including but not limited to consideration of the main floor reconfiguration or proceeding with the outside patio space as a separate project. Alternative designs may lead to a request for re-allocation of grant funding, consideration of future grant or increased development charge funding as part of the current development charges update to ensure growth pays for the additional space.

Policy Considerations:

These projects were tendered in accordance with Section 6.3 Request for Tender of the Town of Arnprior's Procurement Policy.

Strategic Plan Visions:

- Sustainable financial model with sound fiscal responsibility and accountability to create efficiencies and synergies, balance tax and non-tax revenue, and manage debt effectively
- Built infrastructure to support future development
- Have access to the services and supports that promote well-being, health and safety, providing a superior quality of life through recreation and cultural amenities, sufficient health care and community services for all ages

Financial Considerations:

The total budget for this project as set out in the successful grant application was \$687,142 and was proposed to be funded as follows:

- Federal Grant Funding \$368,345
- Arnprior Public Library Board Reserves \$172,367
- Town of Arnprior Development Charges \$146,430

Final Budget Costs:

Item	Cost
General Contractor (Supply & Construct)	1,042,800.00
Design Consultants (Architect & Engineers)	51,750.00
Enbridge Natural Gas Relocation	3,391.04
Net HST (1.76%)	19,323.76
Total	1,117,264.80

The most competitively priced bid for the project was received from Renokrew priced at \$1,042,800 plus HST. Accommodating for the amounts in proposals submitted by Architects DCA and Enbridge, the total projects costs total \$1,117,264.80 after net HST thus there is a projected budget shortfall of \$430,122.80 as follows:

Total Cost	\$ 1,117,264.80
<u>Total Funding</u>	<u>\$ (687,142.00)</u>
	\$ 430,122.80

Meeting Dates:

1. February 28, 2022 - Council meeting passing bylaw directing CAO to enter into funding agreement with the Government of Canada.

Consultation:

- Arnprior Public Library CEO & APL Board Member

Documents:

1. Appendix A: 2019 APL Expansion Project
2. Appendix B: Grant Application – Expansion Project Financial Breakdown
3. Appendix C: Visual Design References

Signatures

Reviewed by Department Head: John Steckly, General Manager, Operations

Reviewed by General Manager, Client Services/Treasurer: Jennifer Morawiec

CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt



ARNPRIOR PUBLIC LIBRARY EXPANSION REPORT

Background

Expansion / renovation plans

Funding sources

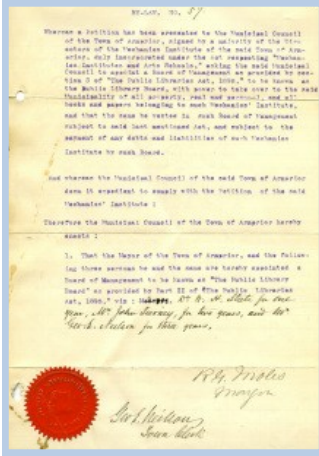
Request for project endorsement
from Town of Arnprior

Request for support in applying for
Trillium Capital Investment Stream

April 2019

Arnprior Public Library

Here We Grow Again!



1895 By-law that creates the Arnprior Public Library, making it one of the oldest public libraries in the province.



1895- 1967 From Mechanics' Institute to Public Library located in the Arnprior Town Hall, Elgin Street.



1967-1991 Centennial project brought the library into the DA Gillies Building with the Museum situated on the second floor.

In the late 1980's the community supported the concept of a new library building with a campaign for which the citizens and businesses of Arnprior McNab/Braeside raised in excess of \$450,00 towards the project.

Construction began in 1990 with the official opening in 1991.

Expansion into the lower level was started in April 2010 with official opening ceremony in October 2010.

This \$650,000 renovation was funded by successful Federal/Provincial grant applications and contributions from the Bert Gaumond Reserve Fund in addition to the Town's Reserve Fund for library expansion.



The Arnprior Public Library has a rich history. Through the decades it has met the needs of the growing community of Arnprior, McNab/Braeside. It has seen many transitions and upgrades. Technology has driven many of the changes and the library now serves as a true community hub.

To that end, it is now evident the library needs to meet those new demands with some innovative renovation design.

The library sees more than 98,000 annuals visits. Quiet spaces for reading, tutoring and small group meetings are sorely lacking; space for library programming is in constant struggle with the need of community groups requiring meeting space and office space could be better utilized.

Planning and Foresight

At the start of Downtown Revitalization along Madawaska Street, the Library Board took advantage of Hydro's plan to upgrade the transformer box located at the east end of the building.



The Board paid for the survey to move the hydro easement thereby paving the way for future expansion of the building in the only direction where renovations were possible.

Guided by the Board's Strategic Plan, the Board sought input from the architectural firm involved in the 2010 renovation. In early 2019, Dreessen Architects provided concept designs for an internal re-configuration and an extension providing a total of 1200 sq ft. of public access. In addition to the design work, the Dreessen team provided a class C Budget amount of \$390,000 for the entire renovation.



In keeping with the existing style of the building, the addition would measure 18X24, ensuring the existing evergreen planted 30 years ago would not be affected by the extension.

Natural light in the main library would be maintained. The new space on the main floor could be used for general seating (which currently is in high demand due to volume of visits to the library; as well as programming (art lessons, author visits and more).

The addition includes a sunken garden area allowing for natural light for the lower level extension. The downstairs renovation would afford several much-needed small meeting spaces.

The Concept

An outdoor patio provides additional space and a bridge between the revitalized downtown and the waterfront trails leading to Robert Simpson Park. Additionally, it offers an inviting entrance to the downtown core.



The patio allows for library programming to be taken out- of-doors.

It also provides an inviting setting near the green-space, complete with library WiFi access.

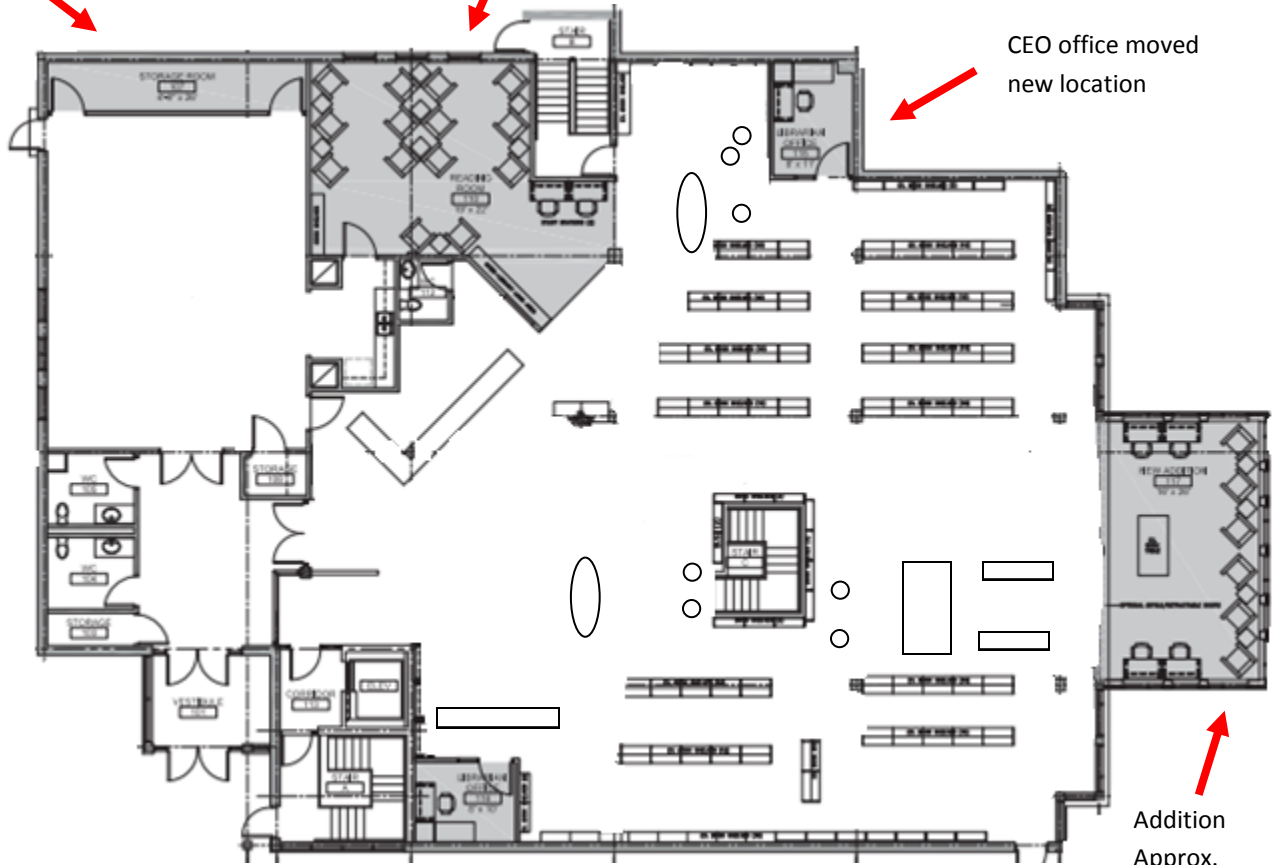


Internal Renovations - Main Level

Storage space carved out of community

Quiet Reading Room created by removing existing office walls.
Added public footprint: 400 sq. ft.

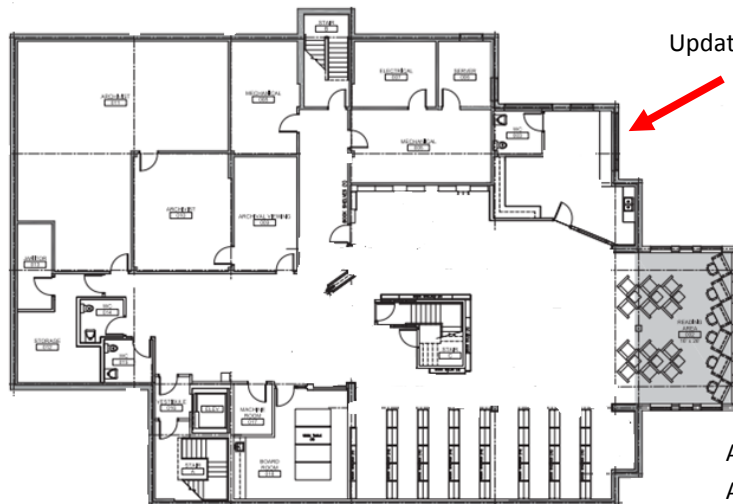
CEO office moved new location



Youth Services Librarian office relocated to the Children's area.

Addition
Approx.
400 sq. ft.
on main
level

Lower Level



Update office space

Additional lower level space
Approximately 400 sq. ft

Financial Implications

As of April 2019 , the Board has received a Class C Budget from MB Ford Construction (via Dreessen Architects) in the amount of \$390,500 for both facets of the proposed renovation / expansion.

Based on the preliminary drawings and scope of work provided on March 18, 2019, we offer the following Class C Budget for the Arnprior Library.

- Provide supervision, general labour and project management.
- Provide demolition to minor areas as noted in the existing library.
- Provide demolition and shoring to wall along Grid Line 8.
- Provide excavation and backfill to new addition and landscape areas.
- Create Garden area including retaining wall.
- Replace flooring in shaded areas only.
- Provide new drywall partitions as noted on drawings for storage room, Work room, Reading room, and two librarian rooms.
- Construct new addition, including new HVAC distribution and electrical requirements.
- All plumbing to remain as is, elevator is assumed to be existing.

All of the above for the Class C Budget amount of..... 390,500.00 plus HST.

To replace flooring throughout the existing space, please allow an additional \$75,000.00, based on replacing with carpet tile.

Financial Breakdowns

Library reserves

Bert Gaumond Bequest	\$ 39,277
Norma Hall Bequest	\$ 17,703
Reserve for Future Development	\$ 15,000
Scharf Family Charitable Trust	\$100,000 *
Development Charges (Facilities)	\$146,430
Total	\$318,410

* The Board has a MOU with the Trust administrators for a contribution of \$20,000 each year for the next 5 years for this capital expansion.

Trillium Capital Investment Stream - deadline June 12, 2019.

Maximum available \$150,000

Rationale for Trillium Funding

The Arnprior Public Library has never applied for Trillium Funding. With major community fundraising efforts currently underway by Arnprior Regional Health and Teachers Against Poverty, the Board feels confident in making a successful bid for library expansion funding which would benefit the community as a whole and not infringe on the fundraising efforts of other current projects.

Respectfully submitted by Arnprior Public Library Board , April 2019.



21 Madawaska Street
 Arnprior ON K7S 1R6
 613-623-2279 ph | 613-623-0281 fx



www.arnpriorlibrary.ca
library@arnpriorlibrary.ca
twitter.com/arnpriorlibrary

ARNPRIOR PUBLIC LIBRARY BOARD

EXPANSION PROJECT FINANCIAL BREAKDOWN

The Arnprior Public Library Board has committed the following reserves for the Library Expansion Project:

Gaumond Bequest	\$ 39,663
Jack Lammert Reserve	\$ 10,000
Norma Hall Bequest	\$ 17,704
D. Macklem Reserve	\$ 5,000
Scharf Family Charitable Trust (as per MOU attached)	\$ 100,000

Library Board Contribution **\$ 172,367**

Town of Arnprior Development Charges **\$ 146,430**

Total local funding \$ 318,797

Preliminary Construction estimate
\$ 687,142

Arnprior Public Library Board Notes to the Financial Statements		
December 31, 2020		
4. Accumulated Surplus		
Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:		
	2020	2019
	\$	\$
Surplus		
Invested in tangible capital assets	25,819	21,135
Reserves		
Future development	7,903	10,705
Jack Lammert reserve	10,000	---
Norma Hall bequest	17,704	17,704
D. Macklem	5,000	5,000
Adult programs	12,341	12,341
Gaumond bequest	39,663	39,663
Programs	3,466	3,466
Books	6,665	6,665
Scharf Family Charitable Trust	82,322	46,042
Total Reserves	185,064	141,586
Accumulated Surplus	210,883	162,721

The Library Board has already committed the following to the Expansion Project:

2016 Hydro Easement Survey	\$ 1,187
2019 Conceptual Plans	\$ 8,808
2020 Geotechnical Survey	\$ 10,113
2020 Full Drawings	\$ 35,177

Total expenditure to date \$ 55,285

Itemized reserves from 2020 Audited Financial Statements

Appendix C: Visual Design References

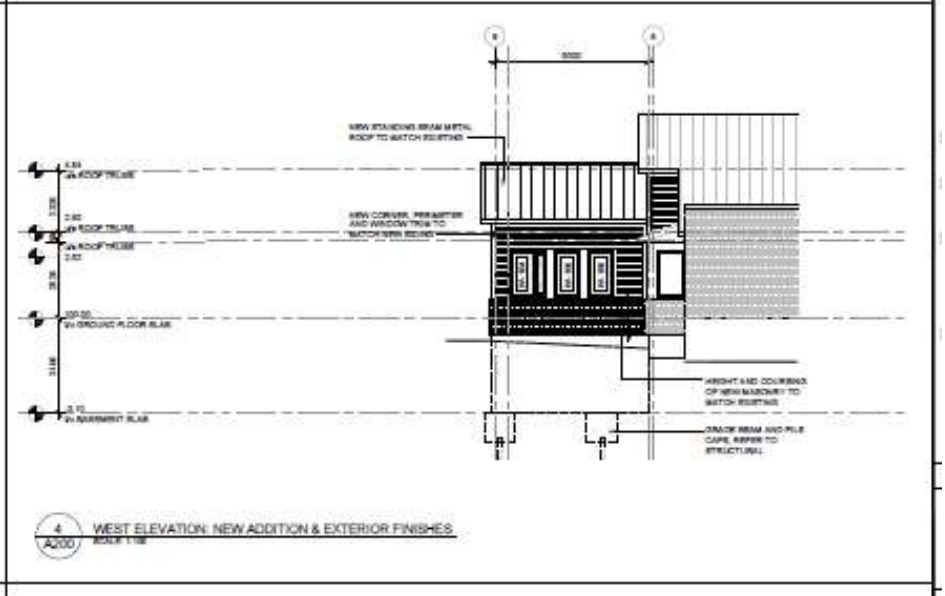
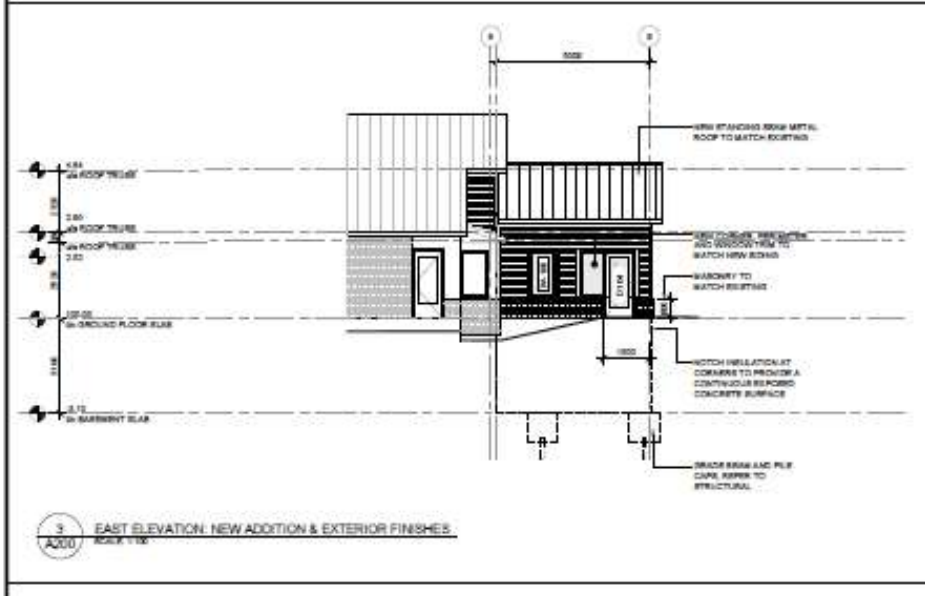
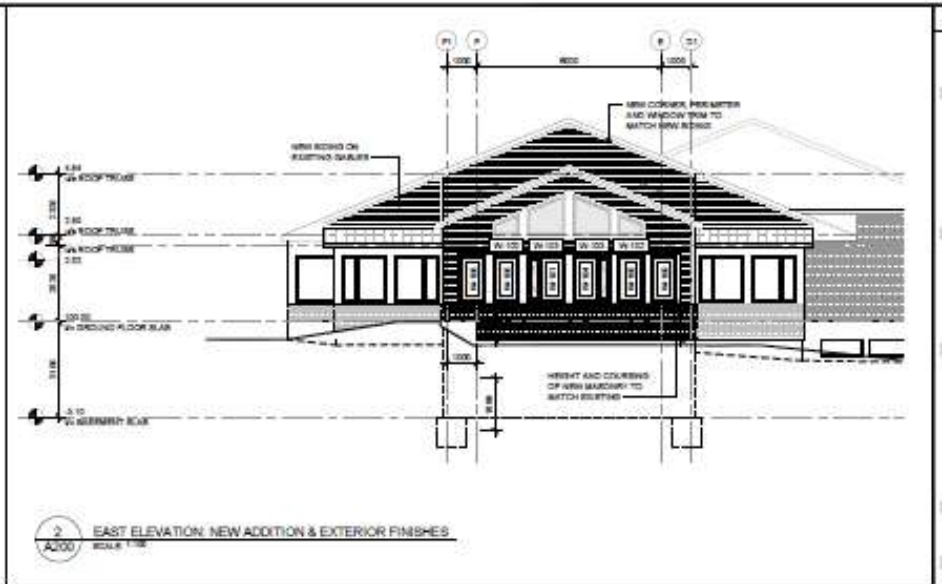
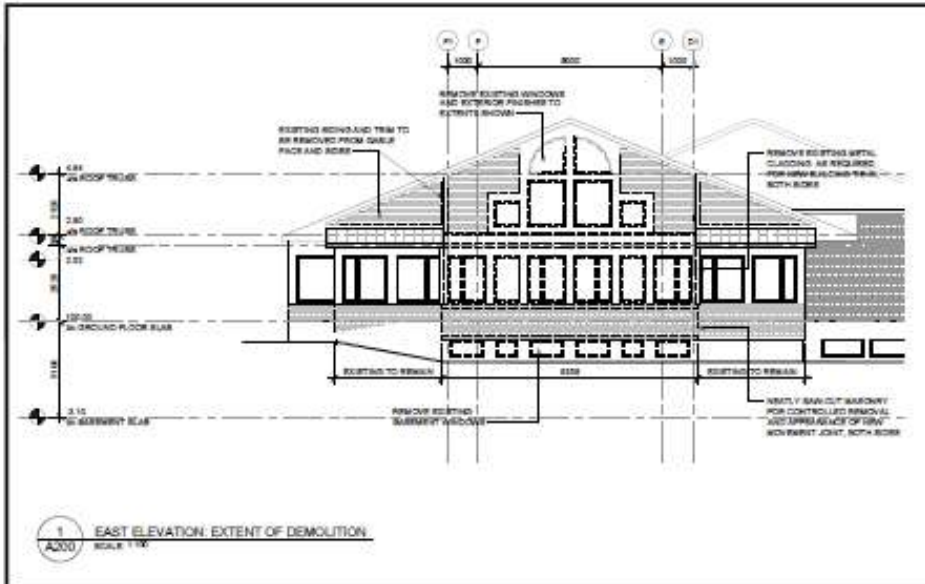


Proposed Location



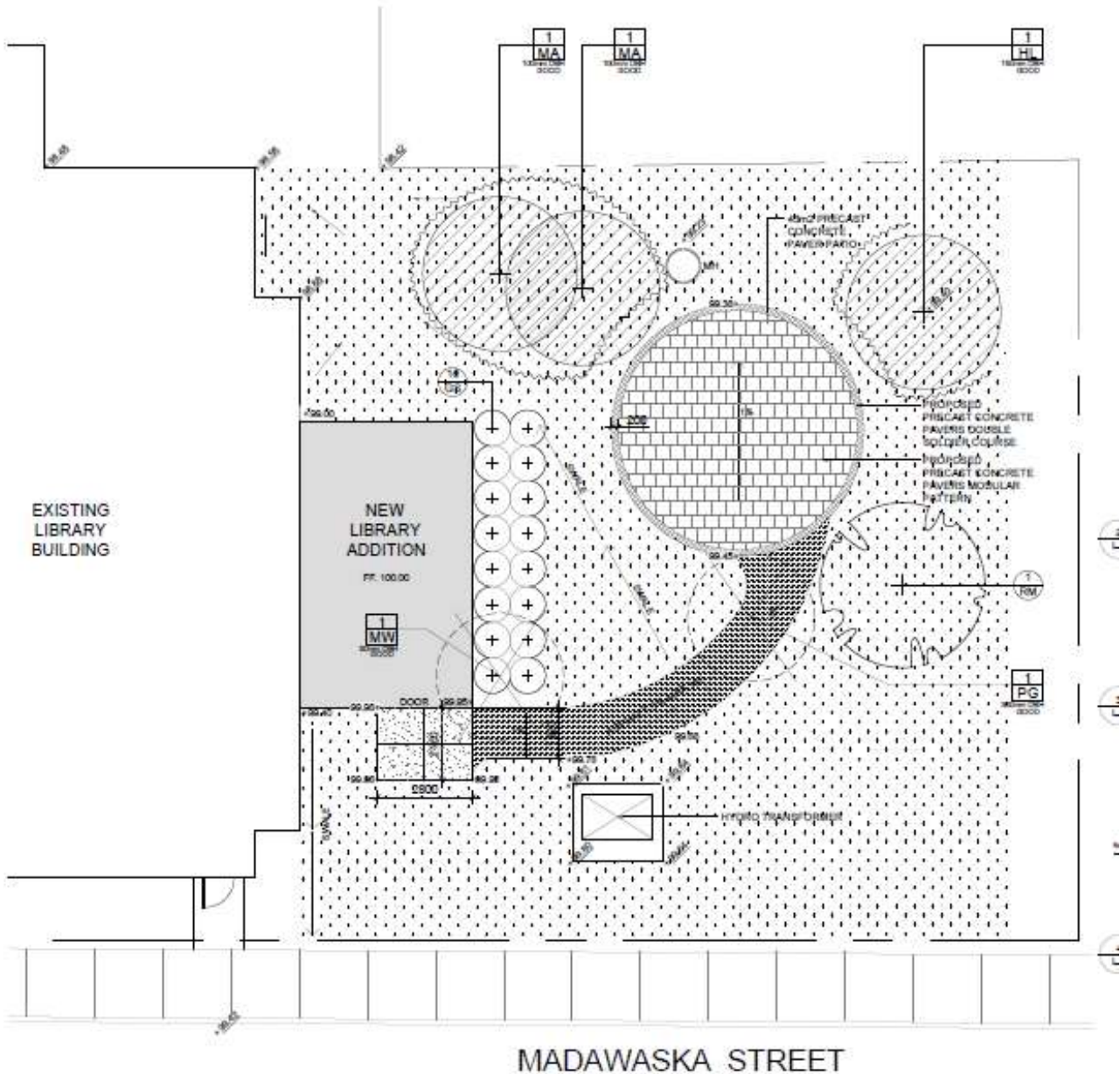


Design





Design





Town of Arnprior Staff Report

Subject: Request to Purchase Town-owned Lands & Sale and Declaration of Surplus Municipal Lands – Norma Street South

Department: Community Services Branch

Report Number: 22-05-24-02

Report Author: Payton Hofstetter, Junior Planner

Meeting Date: May 24th, 2022

Recommendations:

That Council receive report number 22-05-24-02 Sale and Declaration of Surplus Municipal Lands – Norma Street South; and

That Council declare lands identified as Part 1 and the remainder of Part 2 on Registered Plan 49R-12945, as surplus lands to the Town of Arnprior; and

That Council, in its sole discretion, identify the following methods for the disposal of surplus lands:

- Disposal of non-viable land by direct sale/negotiation with set value of \$1/ft²;

And That Council direct staff to provide notice of Council's intention of the sale and disposal of lands in accordance with Section 6.6 of Policy AS-CP-14 Sale and Disposition of Land.

Background:

Policy AS-CP-14 Sale and Disposal of Land outlines the following process for the disposal of lands:

- **Declaration of Surplus Lands:** Before land may be disposed of, Council shall declare the subject lands to be surplus to the needs to the municipality and determine if the lands are viable or non-viable. The declaration of lands as surplus does not obligate the Town to dispose of such lands, Council may rescind the declaration any time prior to the completion of the disposal.

Viable lands are lands that can be granted a building permit. Non-viable lands are lands that are potential liability to the Municipality and/or are determined to be of a size, shape or nature for which there is no general demand. This includes land for which a building permit cannot be granted because either it is landlocked, or because it is of insufficient size and shape to permit development unless developed in conjunction with abutting land.

- **Method of Disposal Identification:** Council shall determine the method of disposal of the surplus lands by:
 - o Direct sale/negotiation
 - o Request for Tender (RFT)
 - o Listing with a real estate agent/broker
 - o Land exchange

- **Public Notice:** Notice of Council's intent to dispose of the surplus lands is required to be posted on the Town's website and in the local newspaper at least 10 days before Council may adopt a by-law authorizing the sale of land. Should submissions or concerns be received by Council, they shall be considered by Council in an open public meeting.

- **Offer Evaluation, Acceptance of Offer:** All bids, proposals and offers are required to be presented to Council, unless directed otherwise. Council shall pass a by-law authorizing the disposition and directing the Mayor and Clerk to execute an Agreement of Purchase and Sale, in consultation with the Town Solicitor.

The purchaser is responsible for all costs including the completion of a survey and legal costs.

The Town has received an expression of interest for former CN Trail lands through the submission process outlined in the policy. The intent of this report is to seek direction from Council on the declaration of certain lands as surplus, whether the surplus lands are viable or non-viable and the method of disposal.

Discussion:

Norma Street South (Part 1 and remainder of Part 2 on RP 49R-12945)

Official Plan Designation: Established Residential Area

Zoning: Open Space (OS)

Area: (735~m²) with frontage along Norma Street S and Charlotte St S

Key Features: part of the old CN Trail



Figure 1. Subject Lands in Orange

Staff received a complete application for a Proposal to purchase Town-Owned Lands (Schedule 'B' in Policy AS-CP-14 Sale and Disposition of Land) on April 8th, 2022, from Ellard Rueckwald. The applicant is looking to purchase the subject lands to merge with the abutting property highlighted in blue in Figure 1 (described as Part 1 of Registered Plan 49R-14553), in order to build a single-detached dwelling.

Should Council declare these lands surplus and identify them as non-viable, staff recommend direct sale/negotiation to dispose of the subject lands.

Through direct sale/negotiation, Council may direct staff to seek a valuation for the parcel in the form of a letter of opinion or as it is understood that the land was formally used for a railway line, Council may not require a valuation if sold to an owner of abutting land as proposed. It is understood previously that Town of Arnprior has conveyed lands for \$1/ft² when conveying previous railway line lands; Council may direct staff to seek an update to this value to reflect current land costs.

The requirement for no valuation is consistent with O. Reg 815/94 which permits a Council to sell land formally used for railway branch lines without obtaining an appraisal if sold to an owner of land abutting the former railway line.

The trail access would not be maintained on the property, should the property be conveyed. Pedestrian access can still be provided for trail users continuing down William Street West or Alicia Street.

Direction required from Council:

- 1) Viability of lands: viable or non-viable
- 2) Method of disposal: direct sale/negotiation or land exchange or RFT or listing with real estate agent
- 3) Property valuation: Valuation or set value per area

In consultation with the Operations Department and the Recreation Department no concerns were raised by staff.

Options:

Council may choose to deem the subject lands surplus, determine the method of disposal, and set the property valuation for land to be disposed of. Staff recommend that the subject lands be deemed surplus, and Council set the method for disposal and valuation. Where no valuation is required because land was formerly used for railways lines and sold to an owner of abutting land, staff recommend that the value be set at \$1/ft² of land to be conveyed.

Up until Council has adopted a by-law authorizing the sale of lands, Council may rescind a decision to declare lands surplus or determine an alternative format for the methods of disposal and valuation.

Policy Considerations:

AS-CP-14 Sale and Disposal of Land Policy.

Financial Considerations:

None.

Meeting Dates:

1. None

Consultation:

- CAO, GM Operations, Director of Recreation
- Public notice is required to be provided prior to Council authorizing the sale of land

Documents:

1. Key Plan
2. Attachment #1: Photos of the site

Signatures

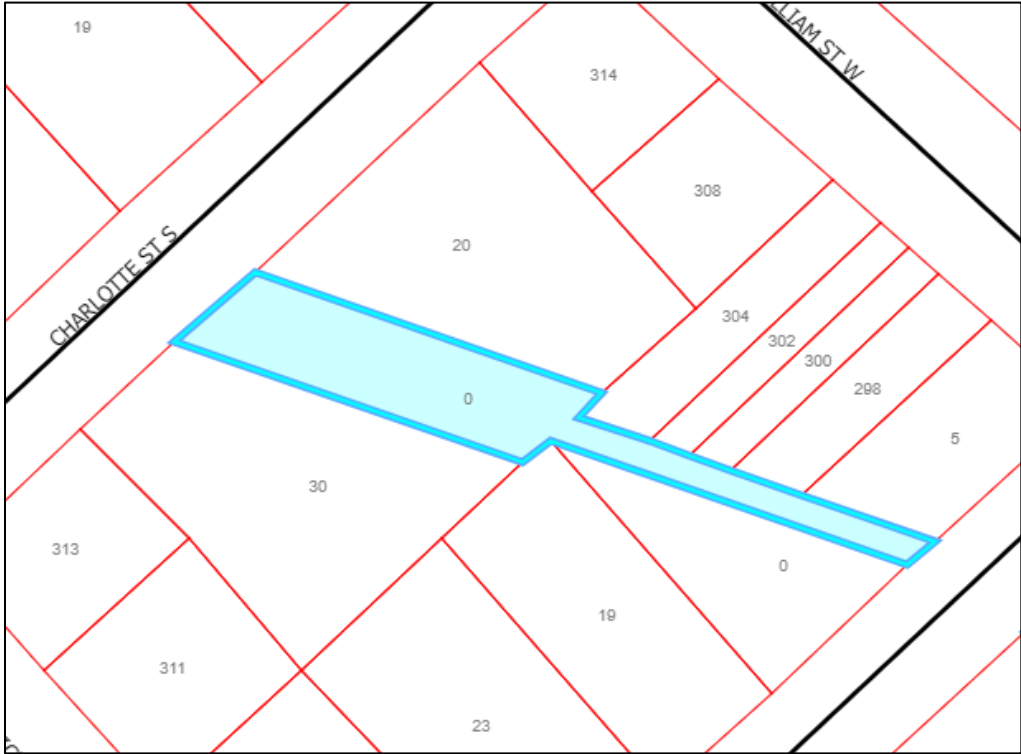
Reviewed by Department Head: Robin Paquette

Reviewed by General Manager, Client Services/Treasurer: Jennifer Morawiec

CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt

Attachment 1: Key Plan



Attachment 2: Photos of the Site



View from Norma Street South



View from Charlotte Street South



Town of Arnprior Staff Report

Subject: Disconnecting from Work Policy

Report Number: 22-05-24-02

Report Author and Position Title: J. Morawiec, GM Client Services/Treasurer

Department: Client Services

Meeting Date: May 24, 2022

Recommendations:

That Council authorize a by-law adopting a Disconnecting from Work Policy HR-ES-08 and that the policy be issued to all staff in accordance with the requirements under the *Employment Standards Act, 2000 (ESA)*.

That Council authorize a by-law amending the Hours of Work Policy HR-ES-06 to include an updated Appendix A: Full-Time Administration Positions Chart.

Background:

Employers that employ 25 or more employees are required to have a written policy on disconnecting from work in place for all employees by June 1, 2022. These requirements were added to the *Employment Standards Act, 2000 (ESA)* on December 2, 2021.

The *ESA* however does not require an employer to create a new right for employees to disconnect from work and be free from the obligation to engage in work-related communications as employee rights under the *ESA* to not perform work are already established through other *ESA* rules; i.e. breaks, eating periods, public holidays, vacation with pay.

The *ESA* requirements relating to a Disconnecting from Work policy include:

- The written policy on disconnecting from work must apply to all of the employer's employees in Ontario.
- The policy must include the date prepared and the date any changes were made to the policy.

- Employers must provide a copy of the written policy to its employees within 30 calendar days of the policy being prepared or the policy being changed.
- The employer must also provide a copy of the written policy to any new employees within 30 calendar days of the new employee being hired.

The ESA does not actually specify the information the employer must include in the policy nor does it specify that the policy must be a particular length. The employer determines the content of the policy itself. Also the employer is not required to have the same policy for all its employees. The employer can have a single policy that applies to all employees, or its policy can contain different policies for different groups of employees.

Discussion:

The Town of Arnprior sees employee health and well-being as priorities while working and while away from work. We are committed to increasing overall employee health and wellness and providing employees with a positive work-life balance. The Disconnecting from Work policy is intended to promote that ideal by specifically detailing the Town's expectations related to disconnecting from work for employees.

When disconnecting from work, employees should refrain from performing their job duties and work-related task and should respect co-workers' time away from work as well. To facilitate disconnecting from work, employees are encouraged to manage workloads and productivity, communicate clear boundaries between work and personal lives, and take scheduled breaks and accrued time off for rest, relaxation, and personal pursuits.

Workload and Productivity

The policy outlines strategies for employees struggling to manage their workloads, including support from managers to evaluate priorities and due dates. The policy also provides time management tactics to help employees maximize their productivity during their workday as working additional hours does not always equate to higher productivity.

Communication

The Disconnecting from Work policy does not change any already established requirement for communications outside regular working hours, such as standby, call-out, road patrols, fire calls or responding to emergencies as part of the Emergency Control Group for the Town of Arnprior.

The policy outlines the different communication expectations for various categories of staff and outlines strategies for helping manage communication boundaries such as setting expectations for e-mail response times, setting your online status to "away" or "out of office" and use of scheduling tools to send communications at a specified time during work hours.

Breaks and Time Off

Breaks are provided in accordance with employment standards and are intended to provide employees with time to recharge and enable them to work productively during regular working hours. Employees should take any scheduled breaks during their shift and use that time to disconnect from work.

Town of Arnprior understands the importance for our employees to have personal time off. Employees are encouraged to use their accrued paid vacation time in full every year and should take the time for rest, relaxation, and personal pursuits. Employees are not obligated to complete work-related activities during scheduled time off. Time management, however, is the responsibility of employees and scheduled time off should not interfere with deadlines. Managers shall work with employees to delegate job-specific duties that must be completed while the employee is on vacation to maintain workflow and productivity.

Overtime

Due to the nature of municipal services, the Town recognizes that in order to meet operational requirements some employees will, from time to time, be required to work beyond their normal hours of work. In these instances, the Town has in place the Hours of Work Policy (By-Law 6388-14), which outlines fair and appropriate compensation for employee's time while being mindful of the Town's accountability to the general public to provide quality services in an effective and efficient manner. The Hours of Work Policy distinguishes between employees who are not subject to hours of work, eating periods and overtime pay provisions of the ESA and those who are. An update to the listing of positions, Appendix A of the Hours of Work Policy is recommended to reflect any recent organizational position changes.

Options:

Council could choose to amend the draft Disconnecting from Work policy to include additional expectations or clarifications as it pertains to disconnecting from work for municipal employees.

Policy Considerations:

By-Law 6388-14 - Hours of Work Policy HR-ES-06
Employment Standards Act, 2000

Financial Considerations:

There are no direct financial implications for implementing the Disconnecting from Work policy. The policy is intended to complement the policies and procedures the Town already has in place for being a workplace of choice and creating a positive work-life balance for employees.

Meeting Dates:

Corporate Services Advisory Committee – May 2, 2022 Meeting

Consultation:

N/A

Documents:

[HR-ES-08 Disconnecting from Work Policy \(DRAFT\)](#)

Signatures

Reviewed by Department Head: Jennifer Morawiec

Reviewed by General Manager, Client Services/Treasurer: Jennifer Morawiec

CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt



Town of Arnprior Staff Report

Subject: Proclamation – June 2022 Seniors Month

Report Number: 22-05-24-04

Report Author and Position Title: Kaila Zamojski, Deputy Clerk

Department: Client Services

Meeting Date: May 24, 2022

Recommendations:

That Council proclaim June 2022 as Seniors Month in the Town of Arnprior.

Background:

Assessment of the Proclamation Request from the Town of Arnprior Proclamations Policy No. ADMIN-C-2.05

Section 5.1 – Charitable or Non-Profit Organization	Not Applicable
Section 5.2 – Request received two (2) weeks prior to event	Yes
Section 5.2.1 – Name and Address of Organization	Ministry for Seniors and Accessibility 777 Bay Street, College Park – 5 th Floor Toronto, ON M7A 1S5
Section 5.2.2 – Contact Person’s Name	Ministry for Seniors and Accessibility
Section 5.2.3 – Name of Proclamation and Duration	Seniors Month June 2022
Section 5.2.4 – Appropriate Wording for Proclamation	Yes
Section 5.2.5 – Request Flag to be flown/ flag raising ceremony	No
Section 5.3.1 – Does not promote any commercial business	Complies

**Assessment of the Proclamation Request from the Town of Arnprior
Proclamations Policy No. ADMIN-C-2.05**

Section 5.3.2 – Does not promote hatred or illegal activity	Complies
Section 5.3.3 – Does not contain inappropriate statements	Complies

Documents:

1. Proclamation Document – Seniors Month – June 2022

Signatures

Reviewed by Department Head: Jennifer Morawiec

Reviewed by General Manager, Client Services/Treasurer: Jennifer Morawiec

CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt



Town of Arnprior Proclamation

Seniors' Month

June 2022

Whereas Seniors' Month is an annual nation-wide celebration; and

Whereas Seniors have contributed and continue to contribute to the life and vibrancy of this community; and

Whereas Seniors continue to serve as leaders, mentors, volunteers, and important and active members of this community; and

Whereas June is Seniors Month in Ontario, and it is a time when we recognize our amazing older adults and the many contributions they have made in our communities; and

Whereas the 2022 theme for Seniors Month in Ontario is [Stay Active](#), [Connected](#) and [Safe](#); and

Whereas the Greater Arnprior Seniors Council (GASC) will be working with the Seniors Active Living Centre (SALC) to provide increased programming for Seniors in our community, throughout the month of June.

Therefore be it resolved that I, Walter Stack, Mayor, do hereby proclaim the month of June 2022 as "**Seniors' Month**" in the Town of Arnprior and encourage all citizens to recognize and celebrate the accomplishments of our seniors.

Walter Stack, Mayor



Town of Arnprior Staff Report

Subject: Proclamation – June 2022 – Recreation and Parks Month

Report Number: 22-05-24-05

Report Author and Position Title: Kaila Zamojski, Deputy Clerk

Department: Client Services

Meeting Date: May 24, 2022

Recommendations:

That Council proclaim June 2022 as Recreation and Parks Month in the Town of Arnprior.

Background:

Assessment of the Proclamation Request from the Town of Arnprior Proclamations Policy No. ADMIN-C-2.05

Section 5.1 – Charitable or Non-Profit Organization	Not Applicable
Section 5.2 – Request received two (2) weeks prior to event	Yes
Section 5.2.1 – Name and Address of Organization	Town of Arnprior 105 Elgin Street West, Arnprior ON
Section 5.2.2 – Contact Person’s Name	Lucas Power, Program & Events Coordinator
Section 5.2.3 – Name of Proclamation and Duration	Recreation and Parks Month June 2022
Section 5.2.4 – Appropriate Wording for Proclamation	Yes
Section 5.2.5 – Request Flag to be flown/ flag raising ceremony	No
Section 5.3.1 – Does not promote any commercial business	Complies

**Assessment of the Proclamation Request from the Town of Arnprior
Proclamations Policy No. ADMIN-C-2.05**

Section 5.3.2 – Does not promote hatred or illegal activity	Complies
Section 5.3.3 – Does not contain inappropriate statements	Complies

Documents:

1. Proclamation Document – Recreation and Parks Month – June 2022

Signatures

Reviewed by Department Head: Jennifer Morawiec

Reviewed by General Manager, Client Services/Treasurer: Jennifer Morawiec

CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt



Town of Arnprior Proclamation

Recreation and Parks Month

June 2022

Whereas, in the Town of Arnprior, we are fortunate to have a variety of recreation and parks systems providing countless recreational opportunities for residents and visitors from around the world; and

Whereas, recreation enhances quality of life, balanced living and lifelong learning; helps people live happier and longer; develops skills and positive self-image in children and youth; develops creativity; and builds healthy bodies and positive lifestyles; and

Whereas, recreational participation builds family unity and social capital; strengthens volunteer and community development; enhances social interaction; creates community pride and vitality; and promotes sensitivity and understanding to cultural diversity; and

Whereas, parks, open space and trails provide active and passive outdoor recreation opportunities, help maintain clean air and water; and promotes stewardship of the natural environment; and

Whereas, recreation, therapeutic recreation and leisure education are essential to the rehabilitation of individuals who have become ill or disabled, or disadvantaged, or who have demonstrated anti-social behavior; and

Whereas, the benefits provided by recreation programs, services and parks, and open space, reduce healthcare and social service costs; serve to boost the economy, economic renewal and sustainability; enhance property values; attract new business; increase tourism; and curb employee absenteeism; and

Whereas the Town of Arnprior is participating in the [ParticipACTION Community Better Challenge](#), a national physical activity initiative that encourages Canadians to get active in search of Canada's Most Active Community; and

Whereas organizations, schools, sports groups, recreation centres and workplaces can participate in the challenge by tracking the group activities they organize on the Community Better Challenge website from June 1st-30th; and

Whereas the Town of Arnprior's Recreation Department has also created a campaign called 'Recreation Passport', available at the Nick Smith Centre, that includes 12 barrier free activities that the community can engage in to stay active.

Therefore be it resolved that I, Walter Stack, Mayor, do hereby proclaim the month of June 2022 as "**Recreation and Parks Month**" in the Town of Arnprior and encourage all citizens to recognize the benefits and values of Recreation and Parks in Arnprior and participate in the many activities taking place this month and throughout the year.

Walter Stack, Mayor



Town of Arnprior Staff Report

Subject: Proclamation – June 20-26, 2022 Pride Week

Report Number: 22-05-24-06

Report Author and Position Title: Kaila Zamojski, Deputy Clerk

Department: Client Services

Meeting Date: May 24, 2022

Recommendations:

That Council proclaim June 20-26, 2022 as Pride Week in the Town of Arnprior.

Background:

Assessment of the Proclamation Request from the Town of Arnprior Proclamations Policy No. ADMIN-C-2.05

Section 5.1 – Charitable or Non-Profit Organization	Not Applicable
Section 5.2 – Request received two (2) weeks prior to event	Yes
Section 5.2.1 – Name and Address of Organization	Pflag Canada Website: www.pflagrenfrewcounty.ca Facebook Group: https://www.facebook.com/groups/pflagRC
Section 5.2.2 – Contact Person's Name	Sophie Smith-Doré , Arnprior Chapter Lead
Section 5.2.3 – Name of Proclamation and Duration	Pride Week June 20-26, 2022
Section 5.2.4 – Appropriate Wording for Proclamation	Yes
Section 5.2.5 – Request Flag to be flown/ flag raising ceremony	Yes

**Assessment of the Proclamation Request from the Town of Arnprior
Proclamations Policy No. ADMIN-C-2.05**

Section 5.3.1 – Does not promote any commercial business	Complies
Section 5.3.2 – Does not promote hatred or illegal activity	Complies
Section 5.3.3 – Does not contain inappropriate statements	Complies

Documents:

1. Proclamation Document – Pride Week June 20-26, 2022

Signatures

Reviewed by Department Head: Jennifer Morawiec

Reviewed by General Manager, Client Services/Treasurer: Jennifer Morawiec

CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt



Town of Arnprior Proclamation

Pride Week

June 20-26, 2022

Whereas the Town of Arnprior strives to be a safe, welcoming and inclusive community for all; and

Whereas the Pride rainbow flag is an important symbol of hope and acceptance for 2SLGBTQ+ youth and adults who continue to face stigma, discrimination, isolation and bullying in their home, workplaces and community spaces, simply for being who they are; and

Whereas this puts 2SLGBTQ+ individuals at elevated risk of mental-health issues, substance abuse, homelessness and suicide; and

Whereas the Pride Flag sends a message that Renfrew County and the Town of Arnprior is a safe and welcoming place for all; and

Whereas flying the rainbow flag at Town Hall during Pride Week symbolizes the Town's celebration of diversity and support for the 2SLGBTQ+ community.

Therefore be it resolved that I, Walter Stack, Mayor proclaim the week of June 20 – 26, 2022 "**Pride Week**" in the Town of Arnprior. I encourage all citizens to take note of this special week and consider what steps we can take to make our community a safe and inclusive place for all, regardless of sexual orientation, gender identity, or gender expression.

Walter Stack, Mayor



**Minutes of Operations Advisory Committee Meeting
March 21, 2022
6:30 PM
Electronic Participation – Via Zoom**

Committee and Staff Attendance

Committee Members Present:

Chair Dan Lynch
Vice Chair Chris Toner
David Coreau, Committee Member
John Shane, Committee Member

Committee Members Absent:

Emily Laprade, Committee Member
Philip MacLeod, Committee Member

Town Staff Present:

Kaila Zamojski, Deputy Clerk
John Steckly, General Manager, Operations
Rick Desarmia, Fire Chief
Cory Nicholas, Deputy Fire Chief

Also Present:

OPP Inspector, Dawn Ferguson

1. Call to Order

Chair Dan Lynch called the Operations Advisory Committee meeting to order at 6:30 PM and welcomed those present.

2. Roll Call

The roll was called, with all Members of the Committee being present, except Committee Members Emily Laprade and Phil MacLeod.

Chair Dan Lynch noted that Citizen Member Emily Laprade has resigned from being a member of the Operations Advisory Committee.

3. Land Acknowledgement

Chair Dan Lynch asked everyone to take a moment to acknowledge and show respect for the Indigenous Peoples as traditional stewards of the land we operate on, by stating:

I would like to begin by acknowledging that the land on which we work and gather is the traditional unceded territory of the Anishinaabe People. This Algonquin Nation have lived on this land for thousands of years, long before the arrival of the European settlers, and we are grateful to have the opportunity to be present in this territory.

Minutes of Operations Advisory Committee Meeting

4. Adoption of Agenda

Resolution No. 034-21

Moved by John Shane

Seconded by David Coreau

Be It Resolved That the agenda for the Operations Advisory Committee Meeting of dated Monday, March 21, 2022, be adopted.

Resolution Carried

5. Disclosures of Pecuniary Interest

None

6. Adoption of Minutes of Previous Meeting(s)

Resolution No. 035-21

Moved by Chris Toner

Seconded by David Coreau

That the Operations Advisory Committee approve the minutes listed under item no. 6(a) on the Agenda (Operations Advisory Committee – November 15, 2021).

Resolution Carried

7. Presentations/ Delegations

a) OPP Statistics – OPP Inspector

Resolution No. 036-21

Moved by John Shane

Seconded by David Coreau

That the Operations Advisory Committee receive the OPP Statistical Report as information.

Resolution Carried

OPP Inspector Ferguson provided an overview statistical report, attached as Appendix A and forming part of these minutes.

At the request of the Committee, OPP Inspector Ferguson provided some information surrounding the Freedom Convoy Protest situation. She noted that the OPP were brought in to assist the Ottawa Police, and all hours spent on this will be billed provincially, not municipally.

Committee Members provided comment, with the following being a summary:

- The grant received for the Mental Health worker to support OPP mental health related calls is approximately worth \$137,000 and will allow the OPP to hire one position temporarily for one year. The job advertisement was posted this morning and will be for the whole detachment area.
- There is a concern over the 500 hours logged for gas station drive-offs. The OPP Inspector noted that they are keeping an eye on it, but this may see an increase as well with increases at the pumps. They are trying to work with the gas station owners to have better processes for having to pay first prior to being able to pump gas and having appropriate cameras in place.
- The Opioid Crisis is not going away, and will continue to be an OPP priority.

Minutes of Operations Advisory Committee Meeting

b) Fire Department Update & Information Regarding Firefighter Certification Regulation–Fire Chief

Resolution Number 037-21

Moved by Chris Toner

Seconded by David Coreau

That the Operations Advisory Committee receive the Fire Department Update Presentation and information regarding Firefighter Certification Regulation, for information.

Resolution Carried

The Fire Chief provided a Fire Department Update presentation, which included an overview of the proposed new Firefighter Certification Regulation.

Committee Members provided comment, with the following being a summary:

- A request was made for the next statistical report to provide a percentage (%) based on the population, versus just number of calls, as the population has grown.
- The Fire Department has been provided funding from Enbridge Gas in the past for training, and will continue to look into any grants available to assist with training and/or carbon-monoxide/ smoke alarm purchases/ awareness campaigns.
- A question regarding emergency lighting requirements for condo buildings was brought up, with the Fire Chief noting this is the responsibility of the property owner to maintain these and ensure they are in working order. It is looked at when the building is built, as it falls under the Ontario Building Code. Once the building is built the Fire Department would make sure all lighting is maintained, as this would be a Fire Code violation if there were not enough lights or they were not in working order.

c) Emergency Management Planning Committee – Deputy Fire Chief

The Deputy Fire Chief provided a verbal update on the Emergency Management Planning Committee, noting that the Operations Advisory Committee is no longer acting in this capacity, being the “Emergency Management Program Committee. Council moved this responsibility to a “Emergency Management Planning Committee” being made up of senior staff members. The Deputy Fire Chief further noted this does not impact the Operations Advisory Committee as a whole from acting in its other capacities.

Resolution Number 038-21

Moved by John Shane

Seconded by David Coreau

That the Operations Advisory Committee accept the Emergency Management Planning Committee Update presentation as information.

Resolution Carried

Minutes of Operations Advisory Committee Meeting

d) 2022 Capital Projects Operations Department – General Manager, Operation

Resolution No. 039-21

Moved by Chris Toner

Seconded by David Coreau

That the Operations Advisory Committee receive the 2022 Capital Projects Operations Department presentation as information.

Resolution Carried

The General Manager, Operations provided an overview of the 2022 Capital Projects in the Operations Department, and responded to questions.

Committee members provided comment, with the following being a summary:

- Pot holes were discussed, noting that the process seen throughout Town, is not consistent, and should be done with more care, as a Committee Member felt the pot holes were being covered but not tamped down or filled properly. The General Manager, Operations noted that staff have tampers and the resources to fill pot holes, but drainage and water do play a part in the holes coming back or not staying properly filled.
- The road by the Catholic Church was discussed, with a Committee Member asking when this could be paved, as it is in rough shape. The General Manager, Operations noted this is on the Town's radar, and they will look at this closer and look at the available budget for this year, if any, to see if it can be fit into this year's road rehabilitation.
- The streets being fully reconstructed this year will only have one sidewalk and the other side of the street will have only a curb.
- Library extension will be a highlight for the start of the waterfront trail, and maybe the Town should look at starting the trail rehabilitation at the Library.
- Malloch Road Cemetery columbarium first phase will be completed this year as a capital project.
- The Town is currently sitting at approximately 45% of the budget spent for Winter Maintenance for 2022.

8. Matters Tabled/ Deferred/ Unfinished Business

None

9. Staff Reports

None

10. New Business

None

11. Adjournment

Resolution No. 040-21

Moved by David Coreau

Seconded by John Shane

That this meeting of Council be adjourned at 7:49 pm.

Resolution Carried

**The Corporation of the
Town of Arnprior**

By-Law Number 7305-22

Being a By-Law to adopt and execute the Audited Consolidated Financial Statements for the year ending December 31, 2021.

Whereas, pursuant to Section 294.1 of the *Municipal Act*, 2001, S.O. as amended, a municipality shall for each fiscal year, prepare annual consolidated financial statements for the municipality in accordance with generally accepted accounting principles for local governments as recommended from time to time by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants; and

Whereas, at the May 24th, 2022 Meeting of Council, the Town Municipal Auditors, KPMG, delivered the draft 2021 Consolidated Financial Statements to the Council of the Town of Arnprior and presented an overview and highlights of the statement in the audit findings report; and

Therefore the Council of the Town of Arnprior enacts as follows:

- 1. That** the Consolidated Financial Statements for the Corporation of the Town of Arnprior for the year ending December 31, 2021 be adopted.
- 2. That** this By-law shall become effective immediately upon the passing thereof.

Enacted and Passed this 24th day of May, 2022.

Walter Stack, Mayor

Maureen Spratt, Clerk

Consolidated Financial Statements of

**CORPORATION OF THE
TOWN OF ARNPRIOR**

Year ended December 31, 2021

DRAFT

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Financial Statements

Year ended December 31, 2021

Page

Management's Responsibility for the Consolidated Financial Statements

Independent Auditors' Report

Consolidated Financial Statements:

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Corporation of the Town of Arnprior (the Town) are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of significant accounting policies are described in note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

Robin Paquette
CAO

Jennifer Morawiec
General Manager, Client Services/Treasurer

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Arnprior:

Opinion

We have audited the consolidated financial statements of the Corporation of the Town of Arnprior (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2021;
- the consolidated statement of operations and accumulated municipal equity for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations 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 “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

We are independent of the Entity 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.

Other Matter – Comparative Information

The financial statements as at and for the year ended December 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 25, 2021.

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

Management is responsible for the preparation and fair presentation of the 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

(date)

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Assets		
Financial assets:		
Cash and cash equivalents	\$ 20,333,728	\$ 12,339,049
Taxes receivable	689,152	786,549
User charges receivable	679,181	618,224
Accounts receivable	1,012,896	783,761
Long-term investments (note 3)	1,022,933	987,436
	<u>23,737,890</u>	<u>15,515,019</u>
Liabilities		
Financial Liabilities:		
Accounts payable and accrued liabilities	1,898,185	868,197
Accrued landfill closure and post closure (note 5)	1,688,731	1,632,605
Prepaid property taxes	112,261	119,061
Deferred revenue obligatory reserve funds (note 4)	6,004,813	2,272,996
Deferred revenues	802,662	426,346
Long-term liabilities (note 6)	12,113,368	14,178,610
	<u>22,620,020</u>	<u>19,497,815</u>
Net financial assets (debt)	1,117,870	(3,982,796)
Non-financial assets:		
Tangible capital assets (note 13)	100,860,793	100,253,142
Tangible capital assets - Library (note 13)	129,519	25,819
Inventories	85,502	106,854
Prepaid expenses	5,400	5,400
Total non-financial assets	<u>101,081,214</u>	<u>100,391,215</u>
Contingent liabilities (note 12)		
Commitments (note 11)		
Accumulated municipal equity (note 7)	<u>\$ 102,199,084</u>	<u>\$ 96,408,419</u>

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

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Statement of Operations and Accumulated Municipal Equity

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	2021	2020
Revenue:			
Property taxation	\$ 10,933,433	\$ 11,036,619	\$ 10,609,606
User charges	6,470,910	6,488,429	6,105,724
Government transfers	4,614,481	4,371,492	3,488,318
Licenses and permits	190,000	853,487	259,094
Investment income	58,500	49,824	77,964
Penalties and interest on taxes	159,000	156,855	140,629
Provincial offenses	32,000	24,838	34,624
Other	4,000	4,000	321,634
Total revenue	22,462,324	22,985,544	21,037,593
Expenses (note 14):			
General government	2,260,060	2,047,313	2,193,492
Protection to persons and property	3,086,274	3,085,157	3,060,300
Transportation services	2,964,672	2,633,931	2,592,621
Environmental services	6,513,236	5,238,682	6,100,693
Social and health services	206,100	235,361	234,310
Recreation and cultural services	3,869,727	3,609,233	3,135,740
Planning and development	361,600	345,202	211,481
Total expenses	19,261,669	17,194,879	17,528,637
Annual surplus	3,200,655	5,790,665	3,508,956
Accumulated municipal equity, beginning of year	96,408,419	96,408,419	93,110,472
Adjustment to municipal equity (note 17)	—	—	(211,009)
Accumulated municipal equity, end of year	\$ 99,609,074	\$ 102,199,084	\$ 96,408,419

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

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	2021	2020
Annual surplus	\$ 3,200,655	\$ 5,790,665	\$ 3,508,956
Amortization of tangible capital assets	3,676,124	2,994,809	3,681,089
Acquisition of tangible capital assets	(4,411,618)	(3,706,160)	(2,285,350)
Disposal (acquisition) of supplies inventories	—	—	196,511
Disposal of inventories of supplies	—	21,352	16,679
Adjustment to municipal equity	—	—	(211,009)
Change in net debt	2,465,161	5,100,666	4,906,876
Net financial assets, beginning of year	(3,982,796)	(3,982,796)	(8,889,672)
Net financial assets (debt), end of year	\$ (1,517,635)	\$ 1,117,870	\$ (3,982,796)

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

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Operating activities:		
Annual surplus	\$ 5,790,665	\$ 3,508,956
Item not involving cash:		
Non-consolidated of Airport	—	(211,009)
Amortization of tangible capital assets	2,994,809	3,681,089
Change in non-cash operating working capital:		
Taxes receivable	97,397	(10,213)
User charges receivable	(60,957)	(63,818)
Accounts receivable	(229,135)	147,946
Accrued landfill closure and post closure	56,126	54,154
Accounts payable and accrued liabilities	1,029,988	(670,573)
Prepaid property taxes	(6,800)	(2,730)
Deferred revenues - obligatory reserve funds (note 4)	3,731,817	899,501
Inventories	21,352	16,679
Long-term investments	(35,497)	(28)
Deferred revenues	376,316	(64,224)
Net change in cash from operations	13,766,081	7,285,730
Capital activities:		
Acquisition of tangible capital assets	(3,706,160)	(2,285,350)
Disposal of tangible capital assets	—	196,511
	(3,706,160)	(2,088,839)
Financing activities:		
Repayment of long-term debt	(2,065,242)	(2,416,052)
Increase in cash	7,994,679	2,780,839
Cash, beginning of year	12,339,049	9,558,210
Cash and cash equivalents, end of year	\$ 20,333,728	\$ 12,339,049

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

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements

Year ended December 31, 2021

The Town of Arnprior (the 'Town') was incorporated in 1892 (previously incorporated as a village in 1862) and assumed its responsibilities under the authority of the Provincial Secretary. The Town operates as a lower tier government in the County of Renfrew, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

1. Significant accounting policies:

The consolidated financial statements of the Town are the representations of management and have been prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Basis of consolidation:

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

- Arnprior Cemetery Board
 - Business Improvement Area Committee
 - Arnprior Library Board

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

(b) Basis of accounting:

- (i) The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.
- (ii) Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus (deficit), provides the change in net financial assets for the year.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

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

(c) Taxation and related revenues:

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

(d) Tangible capital assets:

Tangible capital assets are recorded at historical cost or where historical cost records were not available, other methods determined to provide a best estimate of historical cost and accumulated amortization of the assets. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Land	
Land improvements	
Buildings	20 to 75
Machinery and equipment	5 to 20
Vehicles	10 to 20
Linear assets	30 to 80

Amortization is in the year after acquisition. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(d) Tangible capital assets (continued):

The Town has a capitalization threshold of \$10,000 for vehicles and equipment and \$20,000 for linear assets and buildings so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operations reasons.

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

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

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

(e) Leases:

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

(f) Inventories and prepaid expenses:

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

(g) Cash and cash equivalents:

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

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(h) Government transfers:

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

(i) Deferred revenue:

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

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

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

(j) Investments:

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

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

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(k) Landfill closure and post-closure liabilities:

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

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

(l) Liability for contaminated sites:

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

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

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

(m) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. Significant estimates include the liabilities for landfill closure and post closure costs.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

2. Operations of the school boards and County of Renfrew:

During 2021, the Town collected and made property tax transfers including payments in lieu of property taxes, to the County of Renfrew and School Boards as follows:

	School boards	County
Property taxes	\$ 2,233,339	\$ 4,183,180
Taxation from other governments	941	28,513
	\$ 2,234,280	\$ 4,211,693

3. Long-term investments:

Long-term investments, which consist of guaranteed investment certificates are recorded on the Consolidated statement of financial position at cost plus accrued interest. Interest rates range between 0.60% to 2.70% with maturity dates between May 2022 and June 2025. They have a market value of \$1,103,268 at December 31, 2021 (2020 - \$998,380).

4. Deferred revenue:

A requirement of public sector accounting principles of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenues. This requirement is in place as Provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

4. Deferred revenue (continued):

The balances in the obligatory reserve funds of the Town are summarized below:

	Federal gas tax	Development charges	Recreational land	Total
Balance, beginning of year	\$ 10,590	\$ 2,071,765	\$ 190,641	\$ 2,272,996
Government grants	547,082	–	–	547,082
Contributions from developers	–	4,643,485	300,000	4,943,485
Interest	1,011	20,777	1,515	23,303
Utilization of funds	(278,935)	(1,503,118)	–	(1,782,053)
Balance, end of year	\$ 279,748	\$ 5,232,909	\$ 492,156	\$ 6,004,813

5. Landfill closure and post-closure liability:

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

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, treatment and monitoring of leachate, monitoring ground water and surface water, gas monitoring and recovery, and ongoing maintenance of various control systems, drainage systems and final cover. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-five year period using the best information available to management. Future events will result in changes to the estimated total expenses, capacity used or total capacity and the estimated liability and will be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure monitoring activities using an assumed rate of 2.86% (2020 - 2.86%) for inflation and a discount factor of 3.14% (2020 - 3.14%). The estimated total landfill closure and post-closure expenses are estimated to be \$3,600,714 (2020 - \$3,600,714). The Town currently has one active landfill site. The estimated liability for these expenses is recognized as the landfill sites' capacity is used. Included in liabilities at December 31, 2021 is an amount of \$1,688,731 (2020 - \$1,632,605) with respect to landfill closure and post-closure obligations recognized to date.

The estimated average remaining capacity of the landfill sites is 18% (2020 - 19%) of the total estimated capacity and the estimated average remaining life of the landfill sites is 22 years (2020 - 21 years), after which the period for post-closure care is estimated to be 25 years.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

6. Long-term liabilities:

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

	2021	2020
Total long-term liabilities incurred by the municipality bear interest at rates that range between 2.33% and 4.94%, with due dates between October 2024 and July 2031. Amounts outstanding at the end of the year total:	\$ 12,113,368	\$ 14,178,610

- (b) Principal due on net long-term liabilities from general municipal revenues and user fees is summarized as follows:

2022	\$ 1,286,205
2023	1,337,069
2024	1,390,117
2025	1,324,857
2026	1,218,273
Thereafter	5,556,847
	\$ 12,113,368

- (c) Interest expense on long term liabilities in 2021 amounted to \$489,650 (2020 - \$610,178).

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

7. Municipal equity:

	2021	2020
Investment in tangible capital assets:		
Tangible capital assets	\$ 100,990,312	\$ 100,278,961
Long-term debt	(12,113,368)	(14,178,610)
	88,876,944	86,100,351
Unrestricted surplus	3,580,111	2,128,625
Unfunded landfill closure (note 6)	(1,688,731)	(1,632,605)
Reserves (Schedule 1)	2,896,138	2,587,083
Reserve funds (Schedule 1)	8,534,722	7,224,965
Total accumulated municipal equity	\$ 102,199,184	\$ 96,408,419

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

8. Trust funds:

Trust funds administered by the Town amounting to \$796,532 (2020 - \$771,741) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the Town for the benefit of others, they are not presented as part of the Town's financial position or financial activities.

9. Pension contributions:

The Town makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Town does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

The amount contributed to OMERS was \$385,055 (2020 - \$379,783) for current services and is included as an expense on the consolidated statement of operations and accumulated municipal equity classified under the appropriate functional category. Contributions by employees were a similar amount.

10. Contractual obligations:

- (a) There is no contract for policing services. The Town is provided police services by the Ontario Provincial Police under Section 5.1 of the Police Services Act. The annual charges are determined based on base costs and calls for service, overtime, prisoner transport, cleaning and accommodation. The amount paid in 2021 for police services was \$1,761,063 unreconciled, however there was an adjustment for the 2019 reconciliation of annual costs of \$36,767 that increased the police services usage to \$1,797,830 (2020 \$1,786,692 plus 2018 reconciliation of \$29,266).
- (b) The Town has negotiated a multi-year contract with Tomlinson Environmental Services for the operation and supervision of the Solid Waste Disposal Site. The contract commenced September of 2016 and will end August 2023. The Town is committed to payment of \$298,451 in 2021 (2020 \$305,280) including the net HST that the municipality pays.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

10. Contractual obligations (continued):

- (c) The Town has entered into a multi-year contract with Topps Environmental Solutions (803836 Ontario Inc.) for the collection of recycling. The contract commenced August 3, 2020 and is for a three year period with the option of two one year extensions. The Town's annual commitment is estimated at \$192,279 however, annual charges under the contract are determined based on the number of households and is adjusted annually for inflation and fuel surcharges. The 2021 payments for recycling collection were \$191,066 (2020 - \$347,773).
- (d) The Town has entered into a multi-year contract with Topps Environmental Solutions (803836 Ontario Inc.) for the collection of solid waste. The contract commenced March 13, 2017 and is for a five year period with the option of two one year extensions. The Town's annual commitment is estimated at \$156,652 however, annual charges under the contract are determined based on the number of households and is adjusted annually for inflation and fuel surcharges. The 2021 payments for garbage collection were \$145,552 (2020 - \$139,981).
- (e) The Town has entered into an agreement with Halton Recycling Ltd. doing business as (dba) Emterra Environmental for the processing and marketing of recyclable materials. The contract commenced August 3, 2020 and is for a three year period with the option of two one year extensions. The Town's annual commitment is estimated at \$69,073 however the annual charges are determined based on tonnage and is adjusted annual for inflation and revenue shares. The 2021 net payments were \$47,113 (2020 - \$26,221 for 5 months).

11. Commitments:

The Town is a member of the Municipalities Benefit Committee (MBC) which is an employee group benefits plan arranged through Manulife to share in the financial risk of extended health and dental benefits. In the event that a deficit position is incurred, the Town must repay their pro-rata share of the deficit through a lump sum deposit or an increase in future annual premiums collected through the monthly billed rates. No such assessments have been made to December 31, 2021. In the case of a surplus position, upon full funding of the claims fluctuation reserve (DFR), the surplus is transferred to a deposit account held by Manulife on the MBC's behalf. The surplus funds in the deposit account are to be used to fund premium requirements, enhancements to the benefit plan or fund future deficits. If the Town of Arnprior leaves the MBC, the Town forfeits its right to any surplus. There are no distributions to or receivables from the MBC plan at December 31, 2021.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

12. Contingent liabilities:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2021, management believes that the Town has valid defences and appropriate reserves and insurance coverages in place.

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

13. Tangible capital assets:

Cost	Balance at December 31, 2020	Transfers and additions	Disposals and adjustments	Balance at December 31, 2021
Land	\$ 1,650,155	\$ –	\$ –	\$ 1,650,155
Land improvements	1,426,254	39,896	–	1,466,150
Buildings	69,843,506	146,638	787,146	70,777,290
Machinery and equipment	4,793,226	357,701	–	5,150,927
Vehicles	3,363,050	161,455	–	3,524,505
Linear assets	69,713,169	2,161,948	–	71,875,117
Construction in progress	258,485	838,522	(787,146)	309,861
Total	\$ 151,047,845	\$ 3,706,160	\$ –	\$ 154,754,005

Accumulated amortization	Balance at December 31, 2020	Amortization and adjustments	Transfers, and disposals	Balance at December 31, 2021
Land improvements	\$ 619,141	\$ 70,733	\$ –	\$ 689,874
Buildings	26,263,798	1,936,443	–	28,200,241
Machinery and equipment	2,679,260	799,103	–	3,478,363
Vehicles	1,264,611	162,234	–	1,426,845
Linear assets	19,942,074	26,296	–	19,968,370
Total	\$ 50,768,884	\$ 2,994,809	\$ –	\$ 53,763,693

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

13. Tangible capital assets (continued):

	Net book value 2020	Net book value 2021
Land	\$ 1,650,155	\$ 1,650,155
Land improvements	807,113	776,276
Buildings	43,579,708	42,577,049
Machinery and equipment	2,113,966	1,672,564
Vehicles	2,098,439	2,097,660
Linear assets	49,771,095	51,906,747
Construction in progress	258,485	309,861
Total	\$ 100,278,961	\$ 100,990,312

14. Segmented information:

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

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

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

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

- (i) General government is comprised of Council and administration and is responsible for the overall governance and management of the Municipality.
- (ii) Protection to persons and property is comprised of police, fire and other protective services.
- (iii) Transportation is comprised of roads including parking, signs and signals, streetlights and the maintenance of roads of the Municipality.
- (iv) Environmental services includes water supply and distribution, wastewater treatment and waste and recycling services.
- (v) Health services includes the management and maintenance of cemeteries and long term care funding.
- (vi) Recreational and cultural services includes parks and recreation, culture and libraries.
- (vii) Planning and development services are comprised of managing development for residential and business interest, as well as infrastructure and parks.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

14. Segmented information (continued):

2021	Salaries, Wages and Employee Benefits	Debenture Debt Interest	Materials and Services	External Transfers	Amortization	Total
General Government						
Governance	\$ 180,985	\$ -	\$ 17,738	\$ -	\$ -	\$ 198,723
Corporate management & Program Support	1,124,244	-	599,214	13,000	112,132	1,848,590
Protection to Persons and Property						
Fire	516,100	33,359	253,555	-	164,122	967,136
Police	-	-	1,767,693	-	-	1,767,693
Protective inspection	201,372	-	148,956	-	-	350,328
Transportation						
Roadways	650,294	3,460	293,311	60,000	1,008,950	2,016,015
Street lighting	-	4,262	75,543	-	-	79,805
Winter control	124,435	-	413,676	-	-	538,111
Environmental						
Waterworks & Sewer	1,124,127	448,569	1,399,714	-	1,406,064	4,378,474
Waste management	64,655	-	795,553	-	-	860,208
Health Services						
Cemetaries	75,162	-	60,199	-	-	135,361
Long-term care	-	-	-	100,000	-	100,000
Recreation and Cultural Services						
Parks	218,442	-	121,242	-	-	339,684
Recreation Program	1,264,248	-	732,442	-	262,176	2,258,866
Library	399,152	-	290,197	-	41,365	730,714
Museum	167,290	-	91,679	21,000	-	279,969
Planning and Development						
Planning and zoning	214,381	-	106,444	24,377	-	345,202
Total expenses	\$ 6,324,887	\$ 489,650	\$ 7,167,156	\$ 218,377	\$ 2,994,809	\$ 17,194,879

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

14. Segmented information (continued):

2020	Salaries, Wages and Employee Benefits	Debenture Debt Interest	Materials and Services	External Transfers	Amortization	Total
General Government						
Governance	\$ 177,608	\$ -	\$ 19,271	\$ -	\$ -	\$ 196,879
Corporate management & Program Support	921,762	-	956,938	-	117,913	1,996,613
Protection to Persons and Property						
Fire	543,005	37,090	222,393	-	186,704	989,192
Police	-	-	1,801,549	-	-	1,801,549
Protective inspection	124,606	-	144,953	-	-	269,559
Transportation						
Roadways	559,653	16,619	331,255	-	1,011,208	1,918,735
Street lighting	361	5,349	61,534	-	-	67,244
Winter control	135,742	-	470,900	-	-	606,642
Environmental						
Waterworks & Sewer	994,789	551,120	1,344,929	-	2,091,217	4,982,055
Waste management	76,166	-	1,042,472	-	-	1,118,638
Health Services						
Cemetaries	74,698	-	59,612	-	-	134,310
Long-term care	-	-	-	100,000	-	100,000
Recreation and Cultural Services						
Parks	159,040	-	78,799	-	-	237,839
Recreation Program	1,072,306	-	900,583	-	268,951	2,241,840
Library	369,211	-	49,497	-	5,096	423,804
Museum	114,382	-	57,875	-	-	172,257
Airport	-	-	-	60,000	-	60,000
Planning and Development						
Planning and zoning	122,700	-	88,781	-	-	211,481
Total expenses	\$ 5,446,029	\$ 610,178	\$ 7,631,341	\$ 160,000	\$ 3,681,089	\$ 17,528,637

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

15. Budget figures:

The 2021 approved budget was prepared on a cash based approach with a reconciliation to a budget based on Public Sector Accounting Standards. The cash based approach includes capital expenses, repayment of long term debt and transfers to and from reserves which are removed in the year end consolidated statement of operations and accumulated municipal equity. The revenues attributable to these items continue to be included in the consolidated statement of operations and accumulated municipal equity, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited consolidated financial statements.

	Budget 2021
Total revenues	\$ 22,462,324
Total expenses	(19,261,669)
Annual surplus	3,200,655
Amortization	3,676,124
Funds available	6,876,779
Capital expenses	(4,411,618)
Principal repayments	(2,065,242)
Increase in operating surplus	\$ 399,919
Allocated as follows:	
Net transfers to reserves	\$ 511,771
Current year deficit	(111,852)
	\$ 399,919

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

16. Impact of COVID-19 pandemic:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian, Ontario and municipal governments, enacting emergency measures to combat the spread of the virus. The pandemic has had significant operational and financial impacts as a result of social and market disruption.

The Town continues to experience impacts of the pandemic in the 2021 fiscal year.

Impacts have been mitigated by associated funding and other cost saving measures. The outcome and time frame for a recovery from the pandemic is unknown, and therefore it is not practicable to estimate and disclose its financial effect on future operations at this time.

17. Comparative information:

The comparative information included the proportionate consolidated of the Arnprior Airport. The consolidated financial statements do not include the proportionate consolidation of the Arnprior Airport for the 2020 year due to the change in control of the Airport Commission.

Municipal equity, January 1, 2020	
As previously report	\$ 93,110,472
Arnprior Airport	
Share of reserves	(26,844)
Share of surplus	(184,165)
	<u>(211,009)</u>
Restated Municipal equity, January 1, 2020	<u>\$ 92,899,463</u>

CORPORATION OF THE TOWN OF ARNPRIOR

Schedule 1: Continuity of Reserves and Reserve Funds

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 15)	2021	2020
Net transfers from (to) other funds			
Transfers from operations	\$ 5,606,287	\$ 6,168,604	\$ 5,123,338
Interest	–	72,169	70,650
Transfers from capital acquisitions	(5,094,516)	(4,621,961)	(4,125,096)
Total net transfers	511,771	1,618,812	1,068,892
Reserves and reserve fund balances, change in year	511,771	1,618,812	1,068,892
Reserves and reserve fund balances, beginning of year	9,812,048	9,812,048	8,743,156
Reserves and reserve fund balances, end of year	\$ 10,323,819	\$ 11,430,860	\$ 9,812,048
Composition of Reserves and Reserve Funds			
		2021	2020
Reserves set aside for specific purposes by Council:			
Reserves set aside for specific purposes by Council			
Working capital		\$ 589,912	\$ 464,432
Contingency		467,927	574,623
Building		470,083	389,178
Marketing		65,000	100,000
Policing		124,999	124,999
Winter control		760,350	410,347
Elections		30,103	22,603
Economic development		8,989	12,686
Grants		22,182	216,460
Waste		135,834	81,584
		2,675,379	2,396,912
For capital purposes:			
Business improvement area		6,354	6,354
Library		214,405	183,817
		220,759	190,171
Reserve funds:			
Capital landfill		1,881,025	1,817,418
Parking lot		(139,588)	(153,848)
Museum		72,693	83,846
Water		87,393	(578,695)
Wastewater		187,810	416,593
Capital		6,293,477	5,574,013
JA Gaumond		45,308	45,050
Cemetery		106,604	20,588
Total reserves and reserve funds		\$ 11,430,860	\$ 9,812,048

Financial Statements of

**CORPORATION OF THE
TOWN OF ARNPRIOR**
TRUST FUND

Year ended December 31, 2021

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Arnprior:

Opinion

We have audited the financial statements of the trust fund of the Corporation of the Town of Arnprior (the "Entity"), which comprise:

- the statement of financial position as at end of December 31, 2021
- the statement of financial activities for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity 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.

Other Matter - Comparative Information

The financial statements as at and for the year ended December 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 25, 2021.

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

Management is responsible for the preparation and fair presentation of the 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

(Date)

CORPORATION OF THE TOWN OF ARNPRIOR

TRUST FUND

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	Cemetery care and maintenance	Neilson Trust	Total 2021	Total 2020
Assets:				
Cash	\$ -	\$ 32	\$ 32	\$ 32
Investments	719,709	52,000	771,709	752,560
Accrued interest receivable	216,254	-	216,254	207,072
Due from Town of Arnprior	24,791	-	24,791	19,148
	<u>\$ 960,754</u>	<u>\$ 52,032</u>	<u>\$ 1,012,786</u>	<u>\$ 978,812</u>
Liabilities and Fund Balance:				
Due to Arnprior Municipal				
Cemetery	\$ 216,254	\$ -	\$ 216,254	\$ 207,071
Fund balance	744,500	52,032	796,532	771,741
	<u>\$ 960,754</u>	<u>\$ 52,032</u>	<u>\$ 1,012,786</u>	<u>\$ 978,812</u>

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

CORPORATION OF THE TOWN OF ARNPRIOR

TRUST FUND

Statement of Financial Activities

Year ended December 31, 2021, with comparative information for 2020

	Cemetery care and maintenance	Neilson Trust	Total 2021	Total 2020
Revenue:				
Investment income	\$ 9,181	\$ –	\$ 9,181	\$ 19,275
Care and maintenance	24,791	–	24,791	19,148
	33,972	–	33,972	38,423
Expenses:				
Cemetery maintenance	9,181	–	9,181	19,275
Net revenue	24,791	–	24,791	19,148
Fund balance, beginning of year	719,709	52,032	771,741	752,593
Fund balance, end of year	\$ 744,500	\$ 52,032	\$ 796,532	\$ 771,741

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

CORPORATION OF THE TOWN OF ARNPRIOR

TRUST FUND

Notes to Financial Statements

Year ended December 31, 2021

1. Significant accounting policies:

(a) Reporting entity:

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

Expenses are reported on the cash basis of accounting with the exception of administrative expenses which are reported on the accrual basis of accounting, which recognizes expenses as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

DRAFT

**The Corporation
Town of Arnprior**

By-law Number 7306-22

A by-law to allocate the 2021 Surplus/(Shortfall) Funds.

Whereas pursuant to Section 8 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, a municipality's powers shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues, and;

Whereas pursuant to Section 290 (4) (g) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, provides that a municipality may provide for such reserve funds as the municipality considers necessary, and;

Whereas Council passed By-law 6779-18, as amended, being a Reserve and Reserve Fund policy, and;

Whereas Council has embraced the Pay-as-you-go financial accounting model, including estimated contribution levels to Reserve and Reserve Funds in the annual operating budget; and

Whereas the net contributions to Reserve and Reserve Funds for 2021 is greater than the estimated forecast further increasing Reserve and Reserve Fund balances; and

Whereas Council deems it expedient to allocate the 2021 Surplus/(Shortfall) in accordance with the Town's Reserve and Reserve Fund Policy.

Therefore the Council of the Corporation of the Town of Arnprior hereby enacts as follows:

1. **That** the 2021 budgeted contributions to Reserves and Reserve funds, as per attached Schedule A, be adjusted to reflect the 2021 surplus/(shortfall).
2. **That** the 2021 General Taxation Surplus of \$452,453 be allocated as follows:
 - a. To the following Reserves and Reserve Funds to bring them towards meeting the requirements set out in the Reserve and Reserve Fund Policy including set minimum balances and consistency with the required funding set out in the Long Range Capital Forecast:
 - i. \$289,511 to the Levy Stabilization Reserve
 - ii. \$70,446 to the Cemetery Reserve
 - iii. \$20,000 to the Marketing & Economic Development Reserve
 - iv. \$72,496 to the Working Capital Reserve
3. **That** this by-law shall come into force and effect on the day of its passing.

Enacted and **Passed** this 24th day of May, 2022.

Walter Stack, Mayor

Maureen Spratt, Clerk

Appendix A

Schedule of 2021 Reserve and Reserve Funds Contributions

RESERVE & RESERVE FUNDS	Budgeted Contributions from Operating	Actual Contributions from Operating	Surplus / (Shortfall)
Election Reserve	\$ 7,500	\$ 7,500	\$ -
Parking Lot Reserve	15,100	15,100	-
Museum Reserve	5,000	5,000	-
Marketing & Economic Development	15,000	15,000	-
Winter Control	90,000	389,292	299,292
Cemetery Reserve	5,900	(30,634)	(36,534)
Building Reserve	-	615,738	615,738
Capital Expenditure Reserve Fund	3,089,594	3,089,594	-
Water Reserve Fund	1,026,041	1,368,515	342,474
Wastewater Reserve Fund	396,500	488,003	91,503
Landfill Reserve Fund	51,000	51,000	-
Waste Management Reserve	54,250	116,146	61,896
Grants (Gas Tax)	850,402	1,118,550	268,148
General Taxation Surplus	-	-	452,453
TOTAL Contributions	\$ 5,606,287	\$ 7,248,804	\$ 2,094,970

**The Corporation of the
Town of Arnprior**

By-law Number 7307-22

A by-law to adopt Policy HR-ES-08 Disconnecting from Work Policy.

Whereas Section 8 of the Municipal Act, 5.0., c.25 provides broad authority on municipalities to enable municipalities to govern their affairs as considered appropriate and to enhance the municipality's ability to respond to municipal issues; and

Whereas under *Employment Standards Act, 2000 (ESA)* on December 2, 2021 added requirements that employers that employ 25 or more employees on January 1, 2022 have until June 2, 2022 to have a written policy on disconnecting from work in place; and

Whereas Council of the Corporation of the Town of Arnprior deems it desirable to establish a disconnecting from work policy for employees of the Corporation.

Therefore, the Council of the Town of Arnprior enacts as follows:

1. **That** Policy HR-ES-08 Disconnecting from Work attached as Appendix 'A' be established;
2. **That** any by-laws and/or resolutions inconsistent with the provisions herein are repealed; and
3. **That** this By-law shall come into force and effect on the day of its passing.

Enacted and passed this 24th day of May, 2022.

Signatures:

Walter Stack, Mayor

Maureen Spratt, Town Clerk



The Town of Arnprior Corporate Policies and Procedures Manual

Policy Name: Disconnecting from Work

Policy Manual Section:

Human Resources – Employment Standards

Policy Number: HR-ES-08

Effective Date: May 24, 2022

Revision Date: N/A

By-law Number: 7307-22

Organizational Coverage: All employees

1.0 Policy Statement

The Town of Arnprior understands that due to work-related pressures, the current landscape of work, or the working environment, employees may feel obligated to frequently perform their job duties outside their normal working hours. Work-related pressure and feeling an inability to disconnect from the job can lead to stress and deterioration of mental and physical health. This policy has been established to support employee wellness, minimize excessive sources of stress, and ensure that employees feel they can disconnect from their work outside their regular working hours.

2.0 Purpose

This policy has been established to support employee health and well-being as priorities while working and while away from work. The Town of Arnprior is committed to increasing overall employee health and wellness and providing employees with a positive work–life balance. This policy is intended to promote that ideal by specifically detailing the company’s expectations related to disconnecting from work.

3.0 Scope

This Policy applies to all Town employees and should be read in conjunction with the Hours of Work Policy HR-ES-02.

4.0 Responsibility

4.1 The Human Resources Officer is responsible for:

- Communicate the policy to all staff.
- Provide guidance on policy compliance and assist employees with strategies for communication, workload management and productivity.

4.2 Managers are expected to:

- Lead by example by adhering to this policy.
- Support employees with strategies for communication, workload management and productivity.
- Encourage employees to take scheduled breaks and accrued leave.

4.3 Employees are expected to:

- Adhere to this policy and disconnect from work when appropriate.
- Respect the wishes of others with respect to disconnecting from work.
- Consult your supervisor or manager if you are struggling to disconnect from work.
- Work cooperatively with the supervisor or manager to understand expectations with respect to disconnecting from work.

5.0 Definitions

Employee: For the purpose of this Policy, this term shall be used to refer to all employees, including full-time, part-time, term, casual and any other employee as included under the Ontario Employment Standards Act, 2000 (herein after “ESA”).

Disconnecting from Work: means not engaging in work-related communications, including emails, telephone calls, video calls or sending or reviewing other messages, to be free from the performance of work.

Management / Professional: shall be defined as permanent full-time employees who are in supervisory position, and/or who are not subject to hours of work, eating periods, nor the overtime pay provisions of the ESA as amended. A full listing of Management/Professional positions are included in the Hours of Work Policy.

Non-Management / Professional: shall be defined as employees that do not meet the definition of management / professional, are in non-supervisory positions and who are subject to hours of work, eating periods and overtime pay provisions of the ESA as amended.

Regular Working Hours: means the time agreed to by an employee, as stated in their employment contract, or collective bargaining agreement, when they are meant to complete work for the Town of Arnprior.

6.0 Guidelines

6.1 Disconnecting from Work

Employees are entitled and encouraged to disconnect from work outside regular working hours as part of a positive work-life balance. When disconnecting from work, employees should stop performing their job duties and work-related tasks and should respect co-workers' time away from work as well.

To facilitate disconnecting from work, employees are encouraged to manage workloads and productivity, communicate clear boundaries between work and personal lives, and take scheduled breaks and accrued time off for rest, relaxation, and personal pursuits.

6.2 Workload and Productivity

The Town of Arnprior understands that employees may want or need to work outside their regular working hours to meet a time-sensitive deadline or to attend to an urgent matter or emergency. It is important however that employees should not regularly or frequently work outside their scheduled hours to complete or catch up on work.

Employees who cannot manage their workload during their regular working hours should meet with their direct manager to evaluate their workload, priorities, and due dates. Managers will work with employees to come up with a solution to ensure:

- The current workload does not result in the employee working excess hours and does not contribute to additional stress or burnout;
- Normal job duties can be completed during regular working hours; and
- Employees can remain productive and meet company goals and objectives.

It is important to note however that working additional hours does not always equate to higher productivity. Employees need to ensure they are maximizing their productivity during their workday. Examples of time management tactics that can help with productivity include:

- Blocking off periods in your schedule and calendar to complete specific tasks or address communication;
- Working with your manager to organize work in order of priority or importance;
- Breaking down projects and tasks into manageable chunks;
- Minimizing interruptions by setting online status to “busy” or “do not disturb;”

- Trying to have at least one dedicated workday per week without meetings (where possible); and
- Setting goals to work continuously for a specified period before taking a break or responding to communication.

6.3 Communication

This policy does not preclude or change any already established requirement for communications outside regular working hours, such as standby, call-out, road patrols, fire calls or responding to emergencies as part of the Emergency Control Group for the Town of Arnprior.

Non-Management / Professional employees should not feel obligated to send or respond to work-related communication outside regular working hours. The Town of Arnprior may occasionally send general communication to employees when they are not working, such as on an employee's day off or scheduled vacation. Employees are not expected to respond to any company communication when not at work, apart from unforeseen circumstances, such as an emergency.

Management / Professional employees may be required to send or respond to work-related communication outside regular working hours to meet the responsibilities of their position or to address time-sensitive or urgent matters.

Strategies to help manage communication boundaries include:

- Setting expectations for e-mail response times.
- Set your online status to "away", "out of office", "do not disturb" or "offline" when appropriate.
- Schedule breaks or time-off in your calendar.
- Avoid using work e-mail for unrelated communication or personal correspondence.
- If composing a communication message outside regular working hours, consider using a scheduling tool to send the communication at a specified time during work hours, such as the start of the next work day.

6.4 Breaks and Time Off

Breaks are provided in accordance with employment standards and are intended to provide employees with time to recharge and enable them to work productively during regular working hours. Employees should take any scheduled breaks during their shift and use that time to disconnect from work.

The Town of Arnprior understands the importance for our employees to have personal time off. Employees are encouraged to use their accrued paid vacation time in full every year and should take the time for rest, relaxation, and personal pursuits. Employees are not obligated to complete work-related activities during scheduled time off. Knowing that, time management is the responsibility of employees and scheduled time off should not interfere with deadlines. Managers shall work with employees to delegate job-specific duties that must be completed while the employee is on vacation to maintain workflow and productivity.

Employees should not be reluctant to take vacation due to workload, unless there are limitations or restrictions because of a due date, project priority, scheduling conflict, or unforeseen circumstance that prevent an employee from taking a vacation at a specific time, in which case managers will assist in determining appropriate actions to take to meet deadlines and accommodate time off requests whenever possible.

6.4 Overtime

Due to the nature of municipal services, the Town of Arnprior will have business needs that requires employees to work overtime. Overtime should be approved and scheduled in advance. It may be requested by the employee or required in certain situations to ensure work is completed; however, non-management / professional employees should not work overtime unless directed by their manager.

For unionized employees, direction regarding overtime is included in the Collective Bargaining Agreement. For non-unionized employees, please refer to the Hours of Work Policy for guidelines on overtime including attendance at Council and/or Committee meetings.

7.0 Resources

[Ontario - Your Guide to Employment Standards Act - Written Policy Disconnecting from Work Employment Standards Act, 2000](#)

**The Corporation of the
Town of Arnprior**

By-law Number 7308-22

A by-law to amend Policy HR-ES-06 Hours of Work Policy to include an updated Appendix A: Full-Time Administration Positions Chart.

Whereas Section 8 of the Municipal Act, 5.0., c.25 provides broad authority on municipalities to enable municipalities to govern their affairs as considered appropriate and to enhance the municipality's ability to respond to municipal issues; and

Whereas the Hours of Work Policy HR-ES-06 Appendix A requires an update to reflect new positions or amended position titles for the Town of Arnprior.

Therefore, the Council of the Town of Arnprior enacts as follows:

1. **That** Policy HR-ES-06 Hours of Work Policy be amended to replace Appendix A: Full-Time Administration Positions Chart with an updated chart attached hereto; and
2. **That** any by-laws and/or resolutions inconsistent with the provisions herein are repealed; and
3. **That** this By-law shall come into force and effect on the day of its passing.

Enacted and passed this 24th day of May, 2022.

Signatures:

Walter Stack, Mayor

Maureen Spratt, Town Clerk

Hours of Work Policy (HR-ES-06)
Appendix “A” Full-Time Administrative Positions Chart

Category	Position Titles
Full-Time	<ul style="list-style-type: none"> • Accounts Clerk • Cashier Receptionist/AR • Building Inspector • Chief Building Official • Engineering Officer, Civil • Engineering Officer, Facilities and Assets • Engineering Officer, Environmental • Client Services Administrative Assistant • Recreation Administrator • Finance Officer (Payroll & Special Projects) • Finance Specialist (Taxation & A/P) • Marketing & Economic Development Officer • Client Services Coordinator • Junior Planner • Town Planner • IT Support Coordinator
Management/Professional	<ul style="list-style-type: none"> • Chief Administrative Officer • General Manager, Client Services/Treasurer • General Manager, Operations • Director of Recreation • Fire Chief • Deputy Fire Chief • Fire Prevention/Protection Officer • Human Resources Officer • Manager of Finance • Museum Curator • Operations Supervisor • Program and Events Coordinator • Aquatics and Facility Services Supervisor • Supervisor, Roads and Services • Town Clerk • Deputy Clerk • Water Works Supervisor

Notes:

- For further clarity, the “Management/Professional” positions are not subject to the hours of work, eating period, and overtime pay provisions as noted in the following: [O. Reg. 285/01, s. 4\(1\)\(b\)](#), [O. Reg. 285/01, s. 8\(b\)](#)

- The Human Resources Officer is not subject to the hours of work, eating period, and overtime pay provisions as noted above due to the “*power of effective recommendation*” that falls within the positions responsibilities. Reference: Ontario Labour Relations Board decisions in [Tri Roc Electric Ltd., \[2003\]](#), and [Bowes \[2004\]](#).
- The Fire Prevention/Protection Officers are not subject to the hours of work, eating period, and overtime pay provisions as noted in the following: [Fire Prevention and Protection Act, 1997, O. Reg. 285/01, s. 4\(1\)\(a\)](#), [O. Reg. 285/01, s. 8\(a\)](#)