



Town of Arnprior
Regular Meeting of Council Agenda

Date: Monday, May 8, 2023

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 – April 24, 2023](#)** (Page 1-9)
- 8. Awards / Delegations / Presentations**
 - a) **Delegations**
 - i. **[2022 Audit Findings Report](#) and [Draft 2022 Consolidated Audited Financial Statements](#), KPMG (Page 10-46)**
 - b) **Presentations**
 - i. **[Summer Program and Events Overview](#)**, Lucas Power, Programs and Events Coordinator (Page 47-66)
- 9. Public Meetings**
- 10. Matters Tabled / Deferred / Unfinished Business**
- 11. Notice of Motion(s)**

12. Staff Reports

- a) **2022 Operating Surplus / Shortfall Allocations**, Jennifer Morawiec, GMCS/Treasurer (Page 67-71)
- b) **Award Tender No. PW-2023-07 (Road Rehabilitation Projects – Cranston, Smolkin, Maple and Gardner Streets)**, Ryan Wall, Engineering Officer (Page 72-74)
- c) **Awarding of Tender No. PW-2023-08 (Daniel Street Intersection Realignment and Culvert Replacement)**, Ryan Wall, Engineering Officer (Page 75-78)
- d) **Sale and Declaration of Surplus Municipal Lands (Edey Street)**, Robin Paquette, CAO (Page 79-83)
- e) **Fire Department Aerial Ladder Truck Repair**, Rick Desarmia, Fire Chief (Page 84-87)
- f) **Draft Plan of Subdivision 47-T-22002-Norma, Ida and Charlotte Street Extensions (2427450 Ontario Inc.)**, Alix Jolicoeur, Manager of Community Services / Planner (Page 88-99)
- g) **Request to Reinstate Joint Use Agreement from Township of McNab/Braeside**, Robin Paquette, CAO (Page 100-105)
- h) **Proclamation – Parks and Recreation Month**, Oliver Jacob, CSC (Page 106-108)
- i) **Proclamation – Seniors Month**, Oliver Jacob, CSC (Page 109-111)
- j) **Proclamation – Pride Month June 2023**, Oliver Jacob, CSC (Page 112-115)

13. Committee Reports and Minutes

- a) **Mayor's Report**
- b) **County Councillor's Report**
- c) **Committee Reports and Minutes**

14. Correspondence & Petitions

- a) **Correspondence**
 - i. Correspondence Package I-23-May-09

15. By-laws & Resolutions

- a) **By-laws**
 - i. **By-law Number 7381-23** – Adopt 2022 Consolidated Audited Financial Statements (Page 116-148)
 - ii. **By-law Number 7382-23** – Adopt 2022 Operating Surplus Funds Allocation (Page 149-151)

- iii. **By-law Number 7383-23** – 2023 Tax Rates (Page 152-154)
- iv. **By-law Number 7384-23** – Appoint Oliver Jacob as Acting Deputy Clerk (Page 155)
- v. **By-law Number 7385-23** – Award Tender No. PW-2023-07 (2023 Road Rehabilitation Projects) (Page 156)
- vi. **By-law Number 7386-23** – Award Tender No. PW-2023-08 (Daniel-Edey-Galvin Street Intersection Realignment and Culvert Replacement) (Page 157-158)

16. Announcements

17. Media Questions

18. Closed Session

One (1) matter(s) regarding a proposed or pending acquisition of land by the Municipality or local board pursuant to Section 239(2)(c) of the Municipal Act, 2001, as amended (Tax Sale).

19. Confirmatory By-law

By-law No. 7377-23 to confirm the proceedings of Council

20. 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
April 24, 2023 6:30 PM
Town Hall, Council Chambers – 105 Elgin St. W. Arnprior, ON.**

Council and Staff Attendance

Council Members Present (In-Person):

Mayor Lisa McGee
County Councillor Dan Lynch
Councillor Tom Burnette
Councillor Chris Toner
Councillor Chris Couper
Councillor Billy Denault

Council Members Present (Electronic):

Council Members Absent:
Councillor Lynn Grinstead

Town Staff Present

Robin Paquette, CAO
Maureen Spratt, Town Clerk
Jennifer Morawiec, GM Client Services /
Treasurer
Graeme Ivory, Director of Recreation
Emily Stovel, Manager of Culture/Curator
Oliver Jacob, Client Services Coordinator

1. Call to Order

Mayor Lisa McGee 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 with the exception of Councillor Grinstead.

3. Land Acknowledgement Statement

Mayor Lisa McGee 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 137-23

Moved by Dan Lynch

Seconded by Tom Burnette

Be It Resolved That the amended agenda for the Regular Meeting of Council dated Monday, April 24, 2023, be adopted.

Resolution Carried

5. Disclosures of Pecuniary Interest

None

6. Question Period

None

Minutes of Council Meeting

7. Adoption of Minutes of Previous Meeting(s)

Resolution Number 138-23

Moved by Chris Couper

Seconded by Billy Denault

That the minutes of the Regular Meeting of Council listed under Item 7 (a) on the Agenda be adopted.

Resolution Carried

8. Awards/Delegations/Presentations

Delegation

- i. Re-engaging Community-Council Dialogue on Cell Tower-Related Concerns. Janneka Beeksma advised the delegation in attendance wishes to re-engage community-council dialogue on cell tower-related concerns. Beeksma requested that Council develop and implement a by-Arnrior, for Arnrior protocol, with input from the community that takes into account the collective and individual community needs, a protocol that can cooperate with industry and communications requirements while not sacrificing other needs of the town and its residents. The presentation is attached as Appendix A, and forms part of these minutes.

9. Public Meetings

None

10. Matter Tabled/ Deferred/ Unfinished Business

None

11. Notice of Motions

None

12. Staff Reports

- a) Recreation User Fees and Charges

Resolution Number 139 -23

Moved by Billy Denault

Seconded by Chris Couper

That Council adopt a by-law implementing the proposed changes to Schedule K – Recreation Facility Use & Programs of the User Fees and Charges By-law; and

That Council authorize staff to implement policies and procedures for a costing model for Hybrid User Groups.

Resolution Carried

- b) Request for Enforcement Assistance – Gillies Grove Nature Reserve

Resolution Number 140-23

Moved by Dan Lynch

Seconded by Tom Burnette

That Council authorizes by-law enforcement of off-leash dogs in Gillies Grove Nature Reserve.

Resolution Carried

Minutes of Council Meeting

- c) Municipal Grants Application – Arnprior & District NeighbourLink Fountain
Resolution Number 141-23
Moved by Billy Denault
Seconded by Chris Couper
That Council approve the grant request submitted by the Arnprior & District NeighbourLink Fountain for \$3,000 to be funded from Municipal Grants Account (1-5-7600-6999); and

Further That Council approves the in-kind support (single) request waiving the landfill voucher fees for 15 landfill vouchers (total value of \$50.00) for the Arnprior & District NeighbourLink Fountain.

Resolution Carried

Mayor McGee vacated the chair at 7:23 p.m.
Mayor McGee returned to the chair at 7:26 p.m.

- d) Proclamation – Emergency Preparedness Week (May 7 to 13, 2023)
Resolution Number 142-23
Moved by Tom Burnette
Seconded by Chris Toner
That Council proclaim May 7th to 13th, 2023 as Emergency Preparedness Week in the Town of Arnprior.

Whereas Emergency Preparedness Week is a national awareness initiative that has taken place annually since 1996; and

Whereas Emergency Preparedness Week encourages Canadians to take three simple steps to become better prepared to face a range of emergencies:

1. Know the risks
2. Make a Plan
3. Get an Emergency Kit; and

Whereas this awareness initiative is a collaborative event undertaken by the provincial and territorial emergency management organizations supporting activities at the local level in conjunction with Public Safety Canada and partners; and

Whereas the Town of Arnprior Fire Prevention Office has been raising awareness throughout the community in support of Emergency Preparedness Week; and

Now Therefore, I, Lisa McGee, Mayor of Arnprior, do hereby proclaim May 7-13, 2023 as Emergency Preparedness Week in the Town of Arnprior, and encourage all residents to learn more about preparing for an emergency (know the risks, make a plan, get an emergency kit) and understand the importance of emergency preparedness.

Resolution Carried

- e) Proclamation – International Day against Homophobia and Transphobia (May 17th, 2023)
Resolution Number 143-23
Moved by Chris Couper
Seconded by Dan Lynch

Minutes of Council Meeting

That Council proclaim May 17th, 2023 as International Day against Homophobia and Transphobia in the Town of Arnprior.

Whereas the Canadian Charter of Rights and Freedoms and the Ontario Human Rights Code recognizes that no one can be discriminated against on the basis of sexual orientation or gender identity or expression;

Whereas Ontario is a society open to everyone, including lesbian, gay, bisexual and trans people (LGBTQ+) and to all other people who identify with sexual diversity and the multiplicity of gender identities and expressions;

Whereas, despite recent efforts towards greater inclusion of LGBTQ+ people, homophobia and transphobia are still present in modern society;

Whereas May 17th is the International Day against Homophobia and Transphobia, and the date is recognized as such in many countries;

Now Therefore, I, Lisa McGee, Mayor of Arnprior, do hereby proclaim May 17, 2023, as the International Day Against Homophobia and Transphobia in the Town of Arnprior, and encourage all residents to act to address homophobia and transphobia when they see it while also recognizing the many contributions that LGBTQ+ peoples make to bolster our local community every day.

Resolution Carried

f) Proclamation – First Responders Day, May 1st, 2023

Resolution Number 144-23

Moved by Dan Lynch

Seconded by Chris Couper

That Council proclaim May 1st, 2023 as First Responders Day in the Town of Arnprior.

Whereas Bill 15, “An Act to Proclaim First Responders Day” was adopted by the Legislature of Ontario on December 10th, 2013 designating May 1st of each year as ‘First Responders Day’ in the Province of Ontario; and

Whereas First Responders are those men and women who, in the early stages of an emergency, are responsible for the protection and preservation of life, property, evidence and the environment; and

Whereas First Responders include police officers, firefighters, paramedics, medical evacuation pilots, dispatchers, nurses, doctors, emergency medical technicians, military personnel, road maintenance personnel and emergency managers; and

Whereas First Responders are both volunteers and professionals who dedicate their lives to public service, and whose skills often make the difference between life and death; and

Whereas the services, dedication and commitment of First Responders deserves to be recognized and honoured; and

Minutes of Council Meeting

Whereas the Town of Arnprior employs or contracts the services of many First Responders;

Now Therefore, I, Lisa McGee, Mayor of Arnprior, do hereby proclaim May 1st, 2023 as “First Responders Day” in the Town of Arnprior and urge all residents to thank those men and women who have dedicated their lives to keeping our community and homes safe and protected.

Resolution Carried

13. Council Committee Reports and Minutes

a) Mayors Report

Mayor McGee reported on the following:

- Attendance at two sessions, on April 19th, with Ken Foulds, Re/fact Consulting on Housing Needs Assessment. The first session with developers and the second with community groups. Mayor McGee noted she was very pleased with the great engagement and thoughtful dialogue.
- Along with County Councillor Lynch, Councillor Toner, County of Renfrew representatives attended MetaLigna to see their affordable housing options.
- Enjoyed hosting a grade 5/6 class from AJ Charbonneau. Following a presentation there was thoughtful input, comments and questions about park planning, sidewalk snow removal and what it is like to be Mayor.

b) County Councillors Report

County Councillor Lynch reported the following from Renfrew County Council:

- Echoed Mayor’s comments that county staff, including Craig Kelly, Jason Davis, Laura Lepine, David Wybou and Melissa Marquardt along with Mayor McGee, Councillor Toner, Lindsay Wilson, Oliver Jacob, Josie Scott and Darrel O’Shaughnessy visited MetaLigna on Wednesday, April 26, 2023.
- Darrell O’Shaughnessy will be making a presentation to County Council dealing with the Men’s Shed.
- Beginning May 1, 2023 ATV’s are permitted on the Algonquin Trail.

14. Correspondence & Petitions

a) Correspondence Package – I-23-APR-08

Resolution Number 145-23

Moved by Billy Denault

Seconded by Dan Lynch

That the Correspondence Package Number I-23-APR-08 be received as information and filed accordingly.

Resolution Carried

County Councillor Lynch noted the following items:

- Page 3 - The Ontario government is investing an additional \$202 million annually in homelessness prevention programs to help those experiencing or at risk of homelessness and to support community organizations delivering supportive housing. With this increase the total yearly funding for this program is \$700 million.
- Page 6 – Ontario is to appoint an additional 40 adjudicators and hire five staff to improve service standards and continue to reduce active applications and decision timeframes at the Landlord and Tenant Board.

Minutes of Council Meeting

- Page 11 – The increased income eligibility threshold has been amended to: a four-person household with a before-tax income of \$84,872, or a couple with a before-tax income of \$60,014, for support through the Energy Affordability Program. Customers can also access the Low-Income Energy Assistance Program and receive up to \$600 in emergency assistance if they are behind on their electricity or natural gas bill and face having their service disconnected.
- Page 22 – Customers with Renfrew Hydro, effective May 01, 2023, can opt-in to a new Ultra-Low Overnight price that provides consumers with more ways to keep costs down, save money and take control of their energy bills.
- Page 26 - Ontario Provincial Parks will have 57 parks available for the day-use reservation service. Visitors can purchase their advance daily vehicle permit online at reservations@ontarioparks.com Walk-up permits will continue to be sold, subject to availability.

b) Correspondence Package – A-23-APR-07

Resolution Number 146-23

Moved by Billy Denault

Seconded by Chris Toner

That the Correspondence Package Number A-23-APR-07 be received and that the recommendation(s) outlined be brought forward for Council’s consideration.

Resolution Carried

15. By-laws & Resolutions

By-laws

Resolution Number 147-23

Moved by Dan Lynch

Seconded Tom Burnette

That the following by-law be and is hereby enacted and passed:

- By-law Number 7379-23 – Amend 2023 User Fees and Charges By-law (Schedule K – Recreation Fees)

County Councillor Lynch requested a recorded vote.

Councillor Denault	Yes
Councillor Couper	Yes
Councillor Toner	Yes
Councillor Burnette	Yes
County Councillor Lynch	Yes
Mayor McGee	Yes

Resolution Carried

Resolutions

Request for Support –Town of Essex – Municipal Tax Sale Proceeds

Resolution Number 148-23

Moved by Billy Denault

Seconded by Chris Toner

That the Council of the Corporation of the Town of Arnprior receive the correspondence from the Town of Essex;

Minutes of Council Meeting

Whereas, prior to the enactment of the Modernizing Ontario’s Municipal Legislation Act, 2017, Section 380(6) of the Municipal Act allowed for a municipality to retain surplus proceeds from tax sales within their jurisdiction; and,

Whereas the public tax sale process is burdensome to municipalities who invest a considerable amount of time and money recovering these proceeds for the potential sole benefit of the Crown in right of Ontario;

Therefore Be It Resolved That Council support the resolution passed by the Council of the Town of Essex urging the Government of Ontario to reinstate previous pre-2017 legislation that permitted a Municipality to apply for and retain the surplus proceeds from a tax sale in their jurisdiction; and,

Further That a copy of this resolution be sent to Steve Clark, Minister of Municipal Affairs and Housing; Peter Bethlenfalvy, Minister of Finance; Renfrew-Nipissing-Pembroke MPP John Yakabuski; the Association of Municipalities of Ontario (AMO); and all municipalities in the County of Renfrew.

Resolution Carried

Municipal Grant Application: Arnprior Optimistic Women’s Club – Waive Rental Fees for Nick Smith Centre Community Hall (Trivia Night)

Resolution Number 149-23

Moved by Chris Couper

Seconded by Tom Burnette

That Council of the Corporation of the Town of Arnprior receive the Municipal Grant Policy Application from the Arnprior Optimistic Women’s Club; and

Whereas the Arnprior Optimistic Women’s Club is an eligible community organization under the Municipal Grants Policy;

Therefore Be It Resolved That Council supports the Arnprior Optimistic Women’s Club request by providing in-kind support through waiving the rental fees for the Nick Smith Centre Community Hall (value of approximately \$450.00) for their Trivia Night event to be held on May 12th, 2023;

Further That the Arnprior Optimistic Women’s Club be advised that it is mandatory to carry sufficient liability insurance and have the Town of Arnprior added as an additional insured for the event.

Resolution Carried

16. Announcements

County Councillor Lynch made the following announcement(s):

- The Arnprior Community Choir will be performing at Glad Tidings Church on May 12, 2023 at 7:30 p.m. and on May 13th, 2023 at 2:00 p.m.
- The Lionettes “Share the Wealth” tickets are sold out and the draw will be held on May 2, 2023
- Thank you to the community for their support in looking a missing child on April 20th. As well, thank you to Councillor Couper for the information provided on “What’s Up Arnprior”

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Councillor Toner made the following announcement(s):

- Thank you to the many residents for participating in Earth Day, tidying up the parks and trails. In particular, it was wonderful to see two young couples, new to town, less than one year, picking up garbage in a town they now call home. Again, thank you all for a job well done.

Councillor Denault made the following announcement:

- A reminder that the Next Cultural Night Market planning meeting is scheduled for May 4, 2023, at 6:00 p.m.

Councillor Couper made the following announcement:

- Reiterated County Councillors' Lynch announcement on the missing youth. Within three hours the mother's post reached 110,000 people. It speaks to the power of our community. Thank you to all residents who collectively came together in search of the missing youth.

17. Media Questions

None

18. Closed Session

Resolution Number 150-23 (7:46)

Moved by Chris Couper

Seconded by Tom Burnette

That Council meet in closed session pursuant to discuss One (1) matter to discuss a personal matter about an identifiable individual including municipal or local board employees pursuant to Section 239(b) of the Municipal Act, 2001, as amended. (Senior of the Year); Three (3) matter(s) regarding a proposed or pending acquisition of land by the municipality or local board pursuant to Section 239(2)(c) of the Municipal Act, 2001, as amended. (Tax Sale); and One (1) matter to discuss a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board pursuant to Section 239(2)(k) of the Municipal Act, 2001, as amended. (Bylaw Enforcement)

Resolution Carried

Resolution Number 151-23 (9:07 p.m.)

Moved by Dan Lynch

Seconded by Tom Burnette

That Council resume to Open Session

Resolution Carried

Resolution Number 152-23

Moved by Dan Lynch

Seconded by Tom Burnette

That Council direct staff to facilitate the presentation of Senior(s) of the Year.

Resolution Carried

Resolution Number 153-23

Moved by Billy Denault

Seconded by Chris Couper

Minutes of Council Meeting

That Council authorize staff to proceed to write off tax arrears greater than two years in arrears, pursuant to section 354(2) and (3) of the Municipal Act, 2001, recovering upper tier and school board portions and proceed with a second tax sale process within the two-year timeframe with the reduced minimum tender amounts to encourage bids for File 19-11 Carss St) and File 19-08 (25 Daniel St N) properties; and

That Council authorize staff to proceed as directed with regards to tax sale File 21-05.

Resolution Carried

Resolution Number 154-23

Moved by Dan Lynch

Seconded by Chris Toner

That as recommended by the LEG report, Council authorizes the CAO to negotiate an agreement with Municipal Law Enforcement Services (MLES) for the provision of By-law Enforcement Services, for a three-year term 2023-25 commencing January 1, 2023 – December 31, 2025, with the option to renew for two (2) additional one-year periods.

Mayor McGee voiced she was not comfortable making a decision at this time, and was seeking additional information. Mayor McGee called for a recorded vote.

Councillor Denault	Yes	
Councillor Couper		No
Councillor Toner	Yes	
Councillor Burnette	Yes	
County Councillor Lynch	Yes	
Mayor McGee		No

Resolution Carried

19. Confirmatory By-Law

Resolution Number 155-23

Moved by Billy Denault

Seconded by Tom Burnette

That By-law No. 7380-23 being a By-law to confirm the proceedings of the Regular Meeting of Council held on April 24, 2023 be and it is hereby enacted and passed.

Resolution Carried

20. Adjournment

Resolution Number 156-23

Moved by Billy Denault

Seconded by Chris Couper

That this meeting of Council be adjourned at 9:10 p.m.

Resolution Carried

Signatures

Lisa McGee, Mayor

Maureen Spratt, Town Clerk



Corporation of the Town of Arnprior

Audit Findings Report for the year ended
December 31, 2022

KPMG LLP

Prepared on May 1, 2023 for the Council meeting on May 8, 2023

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



Lori Huber, CPA, CA, LPA

Lead Audit Engagement Partner

613-541-7320

lahuber@kpmg.ca



Caitlyn Cox, CPA, CA

Audit Senior Manager

613-541-7401

caitlyncox@kpmg.ca



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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Audit highlights	5	Status of the audit	6	Financial statement highlights	13	Audit misstatements
14	Control deficiencies	15	Additional matters	18	Appendices		

The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the consolidated financial statements as at and for the period ended December 31, 2022. This 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 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.



Audit highlights

Status of the audit

We have completed the audit of the consolidated financial statements (“financial statements”) of the Corporation of the Town of Arnprior (the “Town”) with the exception of certain remaining outstanding procedures, which are highlighted on page 5 of this report.



Significant changes to our audit plan

There were no significant changes to our audit plan.

Audit risks and results – significant risks

We did not identify any significant financial reporting risks other than the presumed risk of management override of controls.



Audit risks and results – going concern assessment

We performed an assessment to support the appropriateness of the going concern assumption. We have no findings to report.

Audit misstatements

We did not identify any misstatements that remain uncorrected.



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

Newly effective auditing standards

A new auditing standard, CAS 315 *Identifying and Assessing the Risks of Material Misstatements*, was effective for the fiscal 2022 audit. We performed the required procedures to comply with this new auditing standard and have no findings to report.

Significant unusual transactions

We did not identify any significant unusual transactions to bring to your attention.

Control deficiencies

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



Accounting policies and practices

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



Other financial reporting matters

The financial statement presentation complies with the financial reporting framework.





Status of the audit

As of the date of this report, we have completed the audit of the consolidated 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 the signed management representation letter; and
- Completion of our subsequent event review procedures.

We will update 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 auditor's report, a draft of which is provided in Appendix 1a: Draft Auditor's Report, will be dated upon the completion of any remaining procedures.





Financial statement highlights

	2022	2021
Financial assets:		
Cash	\$ 23,985,563	\$ 20,333,728
Taxes receivable	944,771	689,152
User charges receivable	750,394	679,181
Accounts receivable	1,452,822	1,012,896
Investments (note 3)	1,320,375	1,022,933
	<u>28,453,925</u>	<u>23,737,890</u>
Financial liabilities:		
Accounts payable and accrued liabilities	3,241,372	1,898,185
Accrued landfill closure and post closure (note 5)	1,016,837	1,688,731
Prepaid property taxes	188,841	112,261
Deferred revenue - obligatory reserve funds (note 4)	6,895,629	6,004,813
Deferred revenues	42,527	63,730
Security deposits	679,723	738,932
Long-term liabilities (note 6)	10,827,162	12,113,368
	<u>22,892,091</u>	<u>22,620,020</u>
Net financial assets	5,561,834	1,117,870
Non-financial assets:		
Tangible capital assets (note 13)	102,637,556	100,860,793
Tangible capital assets - Library (note 13)	199,875	129,519
Inventories	135,958	85,502
Prepaid expenses	–	5,400
	<u>102,973,389</u>	<u>101,081,214</u>
Contractual obligations (note 10)		
Commitments (note 11)		
Contingent liabilities (note 12)		
Accumulated municipal equity (note 7)	\$ 108,535,223	\$ 102,199,084

Financial Assets:

- Strong cash position
- Increase in receivables driven by grant funding owing from the Federal government

Financial Liabilities:

- Increase accounts payable and accrued liabilities due to amounts owing on large capital projects
- Decline in accrued landfill liability due to a revised engineer's report in the year, including updated capacity and assumptions.
- Increase in obligatory reserve funds as a result of building department surpluses.
- Decrease in long-term liabilities as a result of regular repayments on long-term debt.

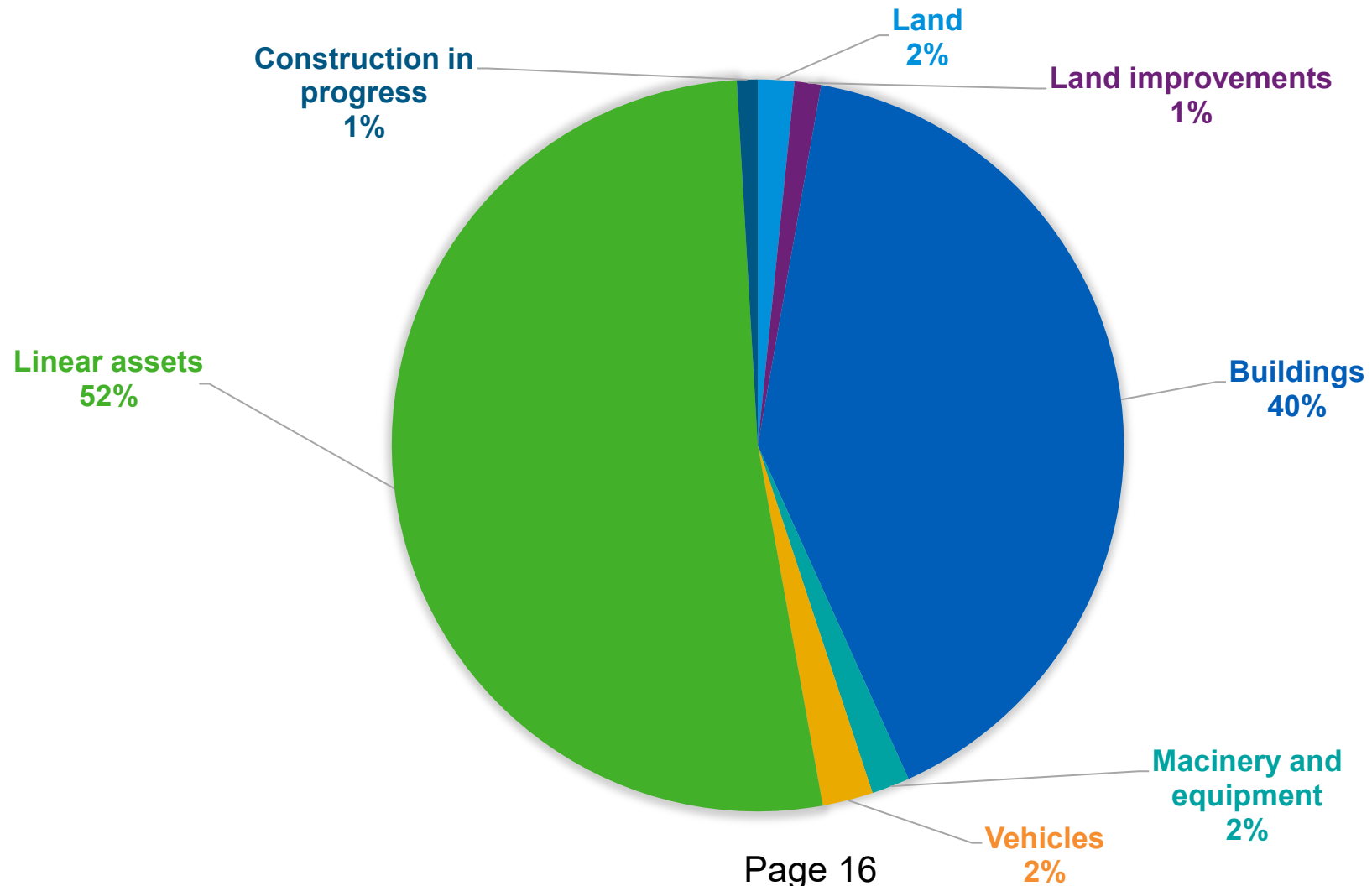
Non-Financial Assets:

- Increase in tangible capital assets driven by additions of \$6M offset by amortization of \$3.7M
- Key additions:
 - Hugh Street Reconstruction
 - Craig Street Reconstruction
 - Nick Smith Centre Roof Replacement



Financial statement highlights (continued)

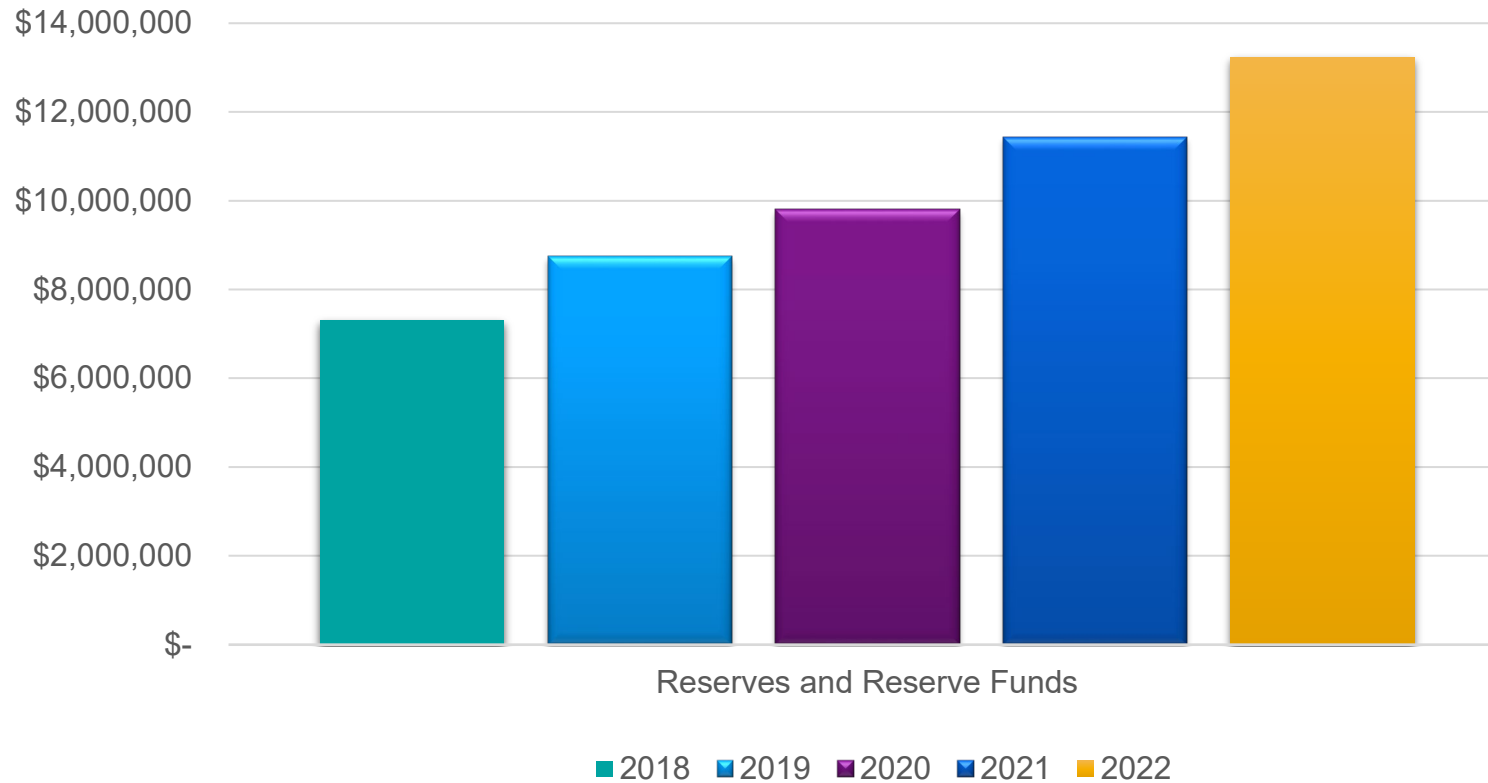
Tangible capital assets





Financial statement highlights (continued)

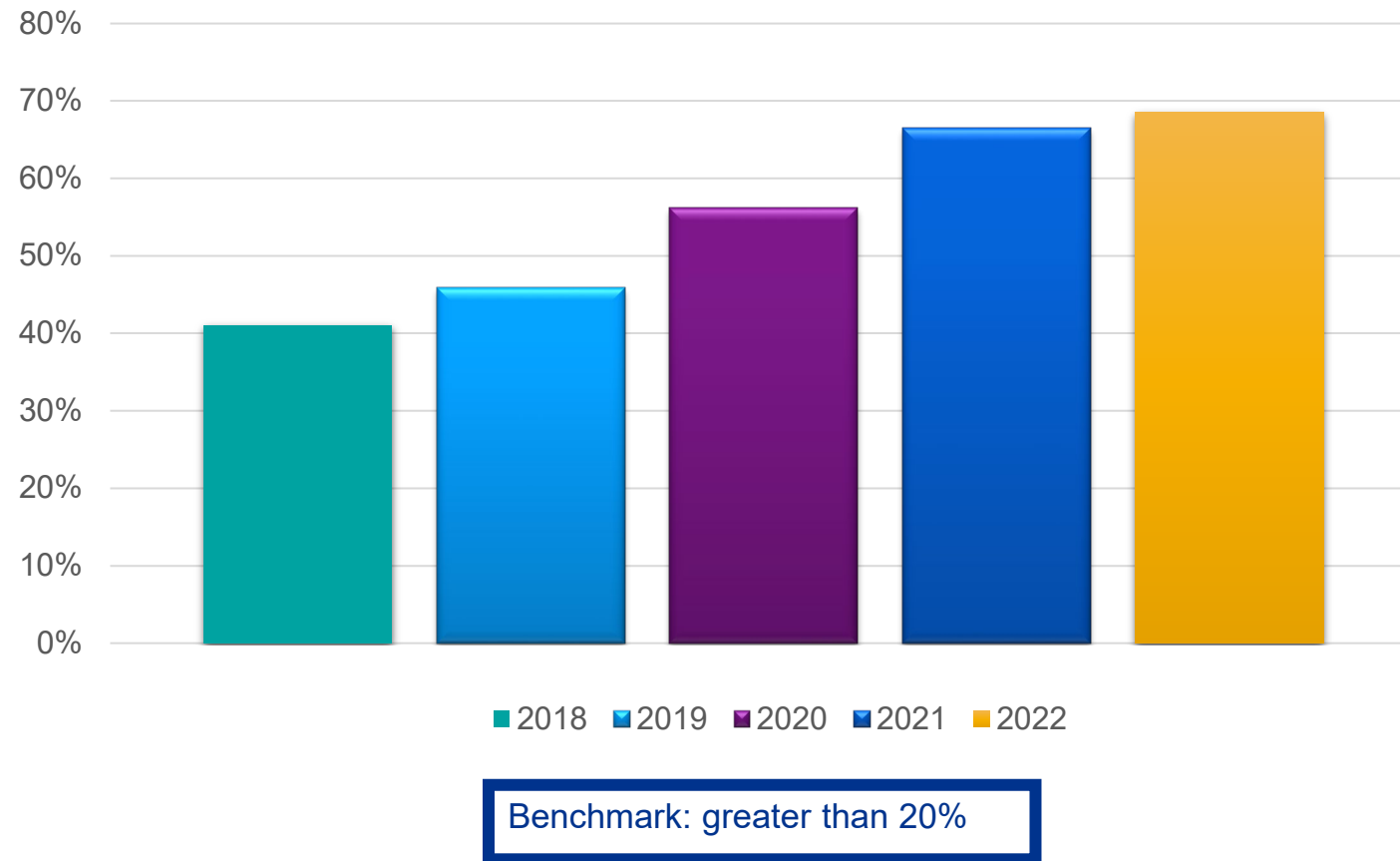
Reserves and reserve funds





Financial statement highlights (continued)

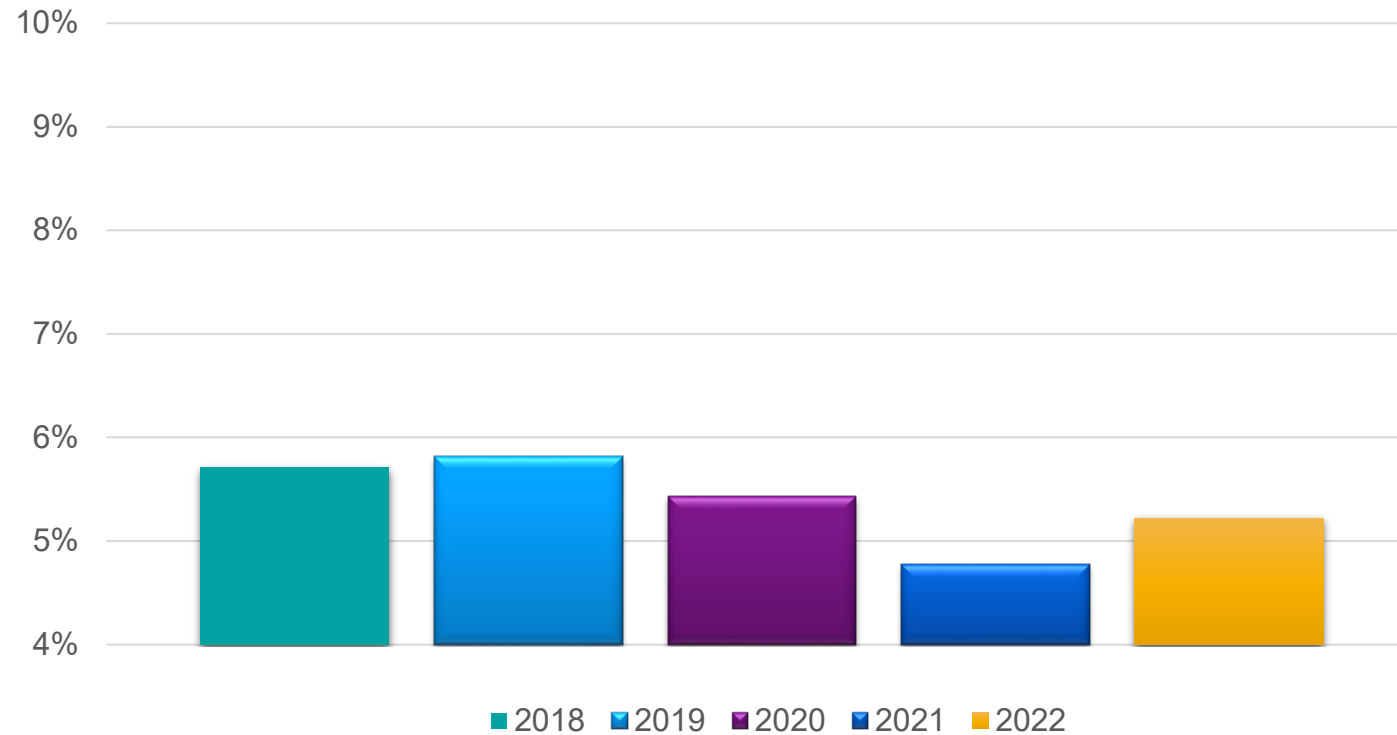
Reserves and reserve fund as a percentage of operating expenses





Financial statement highlights (continued)

Tax arrears as a percentage of current levy



Benchmark: less than 10%



Financial statement highlights (continued)

	Budget 2022 (note 15)	2022	2021
Revenue:			
Property taxation	\$ 11,362,919	\$ 11,822,589	\$ 11,026,144
User charges	6,727,210	7,072,247	6,400,645
Government transfers	3,561,870	4,377,089	2,891,369
Transfers from deferred revenue - obligatory reserve funds:			
Development charges	541,700	1,533,955	1,503,118
Recreational land	—	32,800	—
Donation revenue	40,000	219,091	54,359
Licenses and permits	269,000	173,252	872,379
Investment income	59,500	158,820	49,771
Penalties and interest	159,000	159,165	156,855
Gain on disposal of tangible capital assets	—	66,078	192,418
Provincial offenses	—	27,542	24,838
Other	2,600	712	—
Total revenue	22,723,799	25,643,340	23,171,896
Expenses (note 14):			
General government	2,106,348	2,134,625	1,962,488
Protection to persons and property	2,963,263	4,068,722	3,085,159
Transportation services	3,283,566	2,601,739	2,599,356
Environmental services	6,332,420	5,765,011	5,249,363
Social and health services	230,550	278,604	255,361
Recreation and cultural services	4,271,724	4,160,760	3,899,367
Planning and development	347,250	297,740	330,137
Total expenses	19,535,121	19,307,201	17,381,231
Annual surplus	3,188,678	6,336,139	5,790,665
Accumulated municipal equity, beginning of year	102,199,084	102,199,084	96,408,419
Accumulated municipal equity, end of year	\$ 105,387,762	\$ 108,535,223	\$ 102,199,084

Revenue:

- Increase in property taxes due to growth in Town and increased supplementary billings
- Increased user charges due to a reduction in closures of recreational facilities post-COVID
- Increase in government transfers due to funding provided for ongoing capital projects
- Decline in licenses and permits due to a reduction in the number of permits issued in fiscal 2022 compared to fiscal 2021

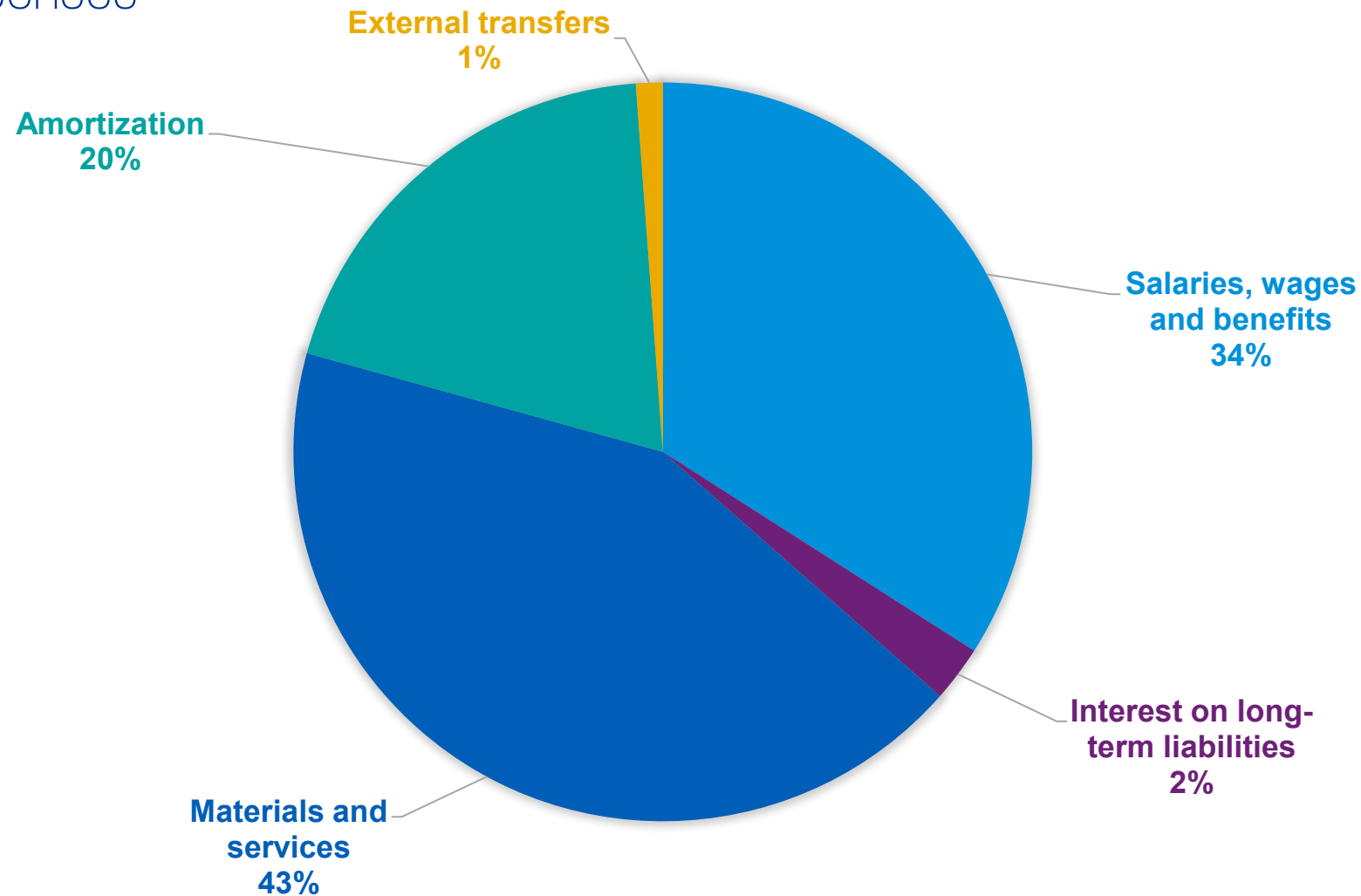
Expenses:

- Increase in expenses is consistent with increase in revenue, as well as an increase in minor capital in environmental services
- Segmented disclosures in the notes to the consolidated financial statements shows expenses by category (no significant changes year over year)



Financial statement highlights (continued)

Operating expenses





Audit misstatements

Materiality for fiscal 2022 was set at \$500,000, which translated into an audit misstatement posting threshold of \$25,000. As such, all misstatements identified during the audit greater than \$25,000 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 differences

We did not identify any differences that remain uncorrected.

Corrected adjustments

We identified certain misstatements which were communicated to management and subsequently corrected in the financial statements.

The management representation letter includes all corrected audit misstatements, and has been provided separately to management.



Control deficiencies

Consideration of internal control over financial reporting (ICFR)



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.

A deficiency in internal control over financial reporting



A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting



A significant deficiency in internal control over financial reporting 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.

We did not identify any significant deficiencies in internal control over financial reporting.

Other observations



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



Significant risks and results

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



Management Override of Controls

RISK OF
FRAUD



Significant risk

Estimate?

Key audit matter?

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

No

No

Our response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Assessed the design and implementation of controls surrounding the journal entry process;
- Determined the criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments.

Findings

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



Significant accounting policies and practices



Initial selections of significant accounting policies and practices

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



Description of new or revised significant accounting policies and practices

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




Significant qualitative aspects of the Town's accounting policies and practices

There are no items to report.



Other financial reporting matters


We also highlight the following:



Financial statement presentation - form, arrangement, and content




No matters to report.



Concerns regarding application of new accounting pronouncements



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.



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.

Appendices

1

Other required communications

2

Audit quality

3

Future accounting pronouncements

4

Municipal comparators

5

Technology

6

Audit and assurance insights



Appendix 1: Other required communications



CPAB communication protocol

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: 2022 Interim Inspection Results](#)
- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2020 Annual Audit Quality Assessments](#)



Matters pertaining to independence and confidentiality

We are independent of the Town, and we have a robust and consistent system of quality control.

Confidentiality of our clients' information is an on-going professional and business requirement of both KPMG and our overall profession. In addition to our internal confirmation of independence of team members, we request confirmation and acknowledgement of our policies regarding confidentiality of Town's information.



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, we will obtain certain representations from management upon approval of the financial statements.



Appendix 1a: Draft auditor's 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 Corporation of the Town of Arnprior (the "Entity"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- 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 consolidated financial position of the Entity as at December 31, 2022, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's 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.



Appendix 1a: Draft auditor's report (continued)

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 for government not-for-profit organizations, 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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.



Appendix 1a: Draft auditor's report (continued)

- 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 of the 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 8, 2023



Appendix 2: Audit quality - 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.

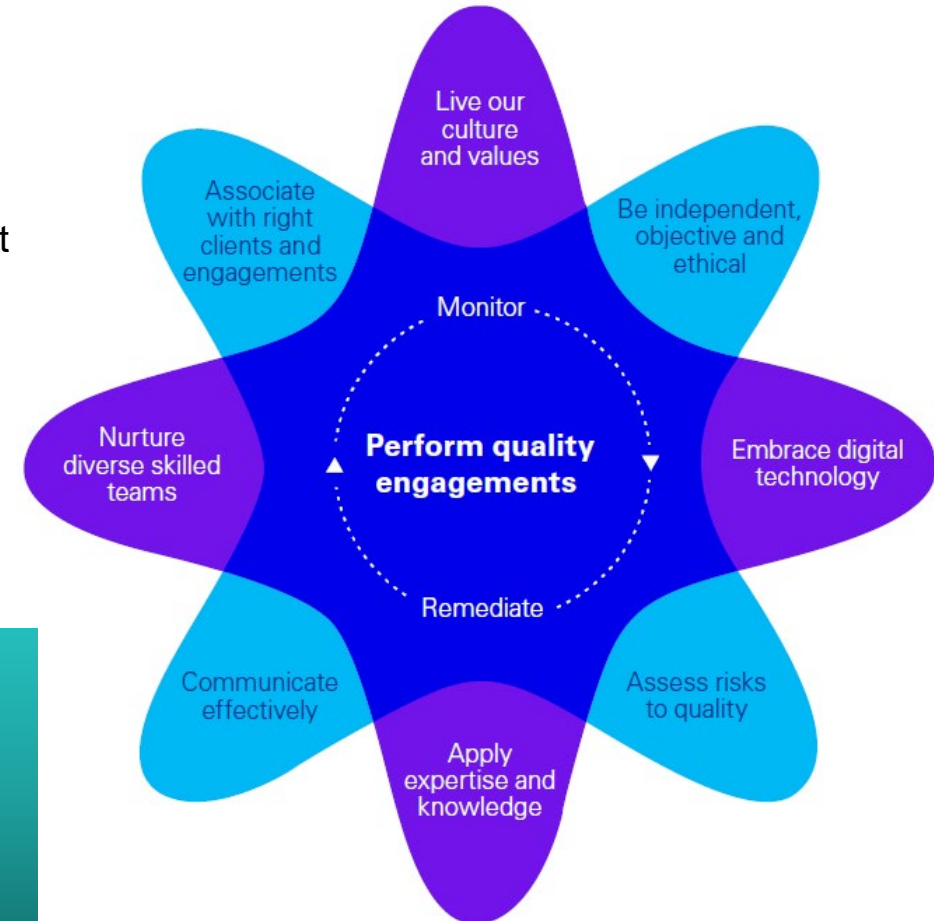
Perform quality engagement sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

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.

[▶ KPMG 2022 Audit Quality and Transparency Report](#)

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**.





Appendix 3: Future accounting pronouncements

Asset retirement obligations (“AROs”)

Effective date

December 31, 2023

Summary and implications

- The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.
- The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). As a result of the new standard, the public sector entity will:
 - Consider how the additional liability will impact the Statement of Financial Position.
 - Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements.

Financial instruments & foreign currency translation

Effective date

December 31, 2023

Summary and implications

- Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity’s choice and this choice must be made on initial recognition of the financial instrument and is irrevocable.
- Hedge accounting is not permitted.
- A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations.
- PS 3450 *Financial Instruments* was amended subsequent to its initial release to include various federal government narrow-scope amendments.



Appendix 3: Future accounting pronouncements (continued)

Revenue

Effective date

December 31, 2024

Summary and implications

- The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Effective date

December 31, 2024

Summary and implications

Public Private Partnerships (“P3s”)

- PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.

Effective date

December 31, 2024

Summary and implications

Purchased intangibles

- The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.
- Narrow scope amendments were made to *PS 1000 Financial statement concepts* to remove the prohibition to recognize purchased intangibles and to *PS 1201 Financial statement presentation* to remove the requirement to disclose purchased intangibles not recognized.
- The guideline can be applied retroactively or prospectively.



Appendix 3: Future accounting pronouncements (continued)

Asset Retirement Obligations (ARO's): key audit risks

1

Do you have **completeness** of ARO's on your financial statements, particularly in terms of assets identified as in-scope?

2

Have you determined **measurement** of ARO's based on reliable data and costing models?

3

Have you correctly applied an appropriate **transition method**?

4

Do you have adequate **documentation** of your process and audit working papers enabling auditability?



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: implementation project

Project planning

- Project team is cross-functional and includes Finance and non-Finance personnel.
- Sufficient personnel resources are available for the implementation project.
- Where required, external experts have been engaged.
- The project plan identifies who is responsible for each project task.
- Project timelines are reasonable.
- Auditor involvement has been scheduled at each significant project milestone.
- Asset retirement obligations policy has been drafted.
- Recurring project updates are provided to the Audit Committee or other governance body to engage them in the implementation process.

Scoping

- The tangible capital assets listing reconciles to the audited financial statements.
- Agreements (e.g. leases, statutory rights of way, etc.) have been reviewed for potential legal obligations.
- Productive and non-productive assets have been included in the scoping analysis.
- Assets with similar characteristics and risks have been grouped together in the scoping analysis.
- All relevant legal acts, regulations, guidelines, etc. have been identified.
- Relevant internal stakeholders have been interviewed to obtain information about potential retirement obligations.

Measurement

- Cost information is relevant and reliable.
- Only costs directly attributable to legally required retirement activities have been included in the liability.
- If applicable, the discount rate is consistent with the risks and timelines inherent in the cash flows.
- If discounting is applied, it is based on reliable information to inform the timing of future cash flows.
- Asset retirement obligations have been linked to specific tangible capital assets.
- The useful life of the tangible capital asset remain appropriate and are consistent with estimated asset retirement date.
- The transition method selected is appropriate based on the measurement information available.
- Calculations are mathematically accurate.

Financial reporting

- Financial statements have been mocked up to include asset retirement obligations.
- Note disclosures, including significant accounting policies, have been drafted.
- Documentation prepared during the project has been reviewed to ensure it is accurate and complete.
- Plans have been implemented for the annual post-implementation review and update of the asset retirement obligation liability.



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: implementation milestones

PHASE 1

Step 1:

Development of a PS3280 compliant policy. Include a definition for in-scope assets, productive and non-productive assets, and document known sources of legal obligations (such as regulations and contracts) as well as key roles and responsibilities for retirement obligation identification, measurement and reporting.

Step 2:

Identification of TCA/sites inventory. Develop an inventory of potential in-scope assets or sites based on existing TCA listings, and inventories used for PS3260 contaminated sites. Reconcile the listing of TCA items to the audited financial statements. Assess in-scope assets against PS3280 recognition criteria.

Milestone – KPMG Audit Team review of PS3280 policy, asset listings, and in-scope assets

PHASE 2

Step 3:

Measure the estimated liability. Assess available information, and consider the need for additional environmental assessment of any sites. Document key assumptions and variables, and selection of transition method. Determine if discounting will be applied for any assets. Consider impacts on useful life assumptions for in-scope assets. Document measurement methodology and range of estimate for in-scope assets.

Milestone – KPMG Audit Team review of measurement methodology and range of estimates

Step 4:

Reporting. Prepare a library of documentation and assumptions supporting each retirement obligation for audit purposes, and comprehensive documentation of the process followed for implementation. Prepare template financial statements and related note disclosure for 2023 year end.

Milestone – KPMG Audit Team review of working papers and template financial statements



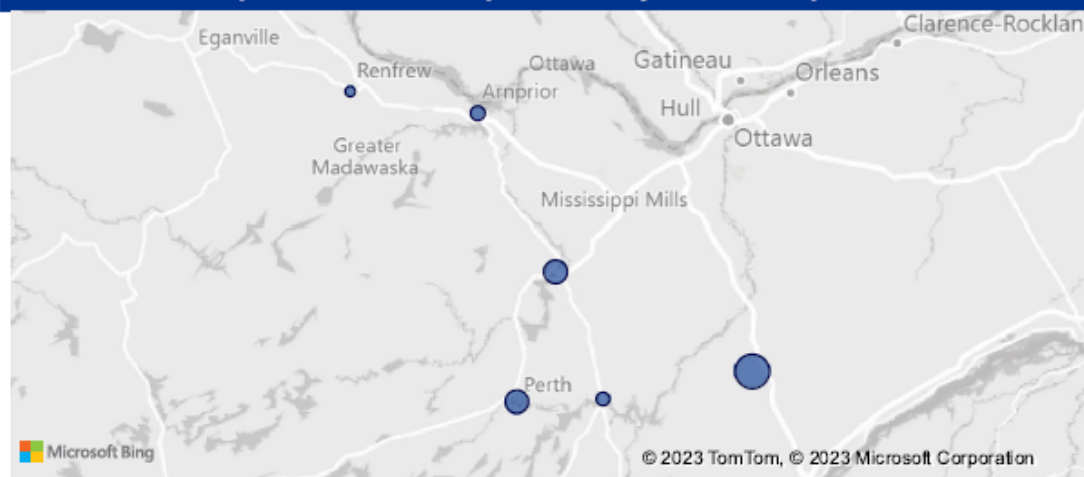
Appendix 4: Municipal comparators

General statistics

General Stats

Municipality	Municipal status	Subdivision	Total Households	Youth Population	Total Population	Land area (km ²)	Population density (km ²)
Carleton Place	Lower Tier	Town	4,956	735	12,715	9.05	1,176.10
Smiths Falls	Single Tier	Town	4,416	510	9,254	9.66	908.90
Perth	Upper Tier	Town	4,266	2,910	12,595	12.25	484.10
Renfrew	Lower Tier	Town	4,088	765	8,190	12.78	643.40
Arnprior	Lower Tier	Town	4,306	1,515	9,629	13.07	672.90
North Grenville	Lower Tier	Municipality	7,293	1,250	16,451	352.18	46.70

Comparator Municipalities by Total Population



Data Sources

- The stats above were obtained from the following sources:
- **Total Households** - FIR data, Schedule 02, Line 0040, Column 1
 - **Total Population** - FIR data, Schedule 02, Line 0041, Column 1
 - **Youth Population** - FIR data, Schedule 02, Line 0042, Column 1
 - **Land area (km²)** - Stats Canada
 - **Population density (km²)** - Stats Canada



Appendix 4: Municipal comparators (continued)

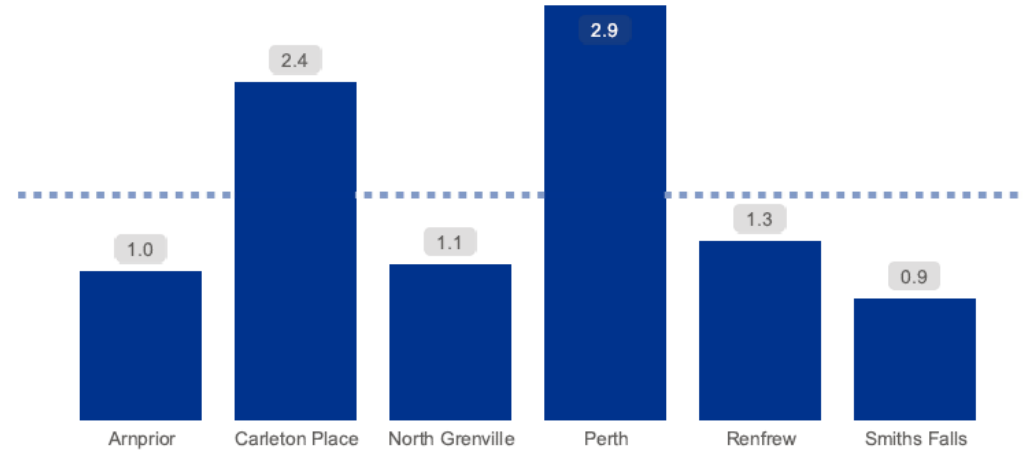
Financial assets to liabilities

Summary:

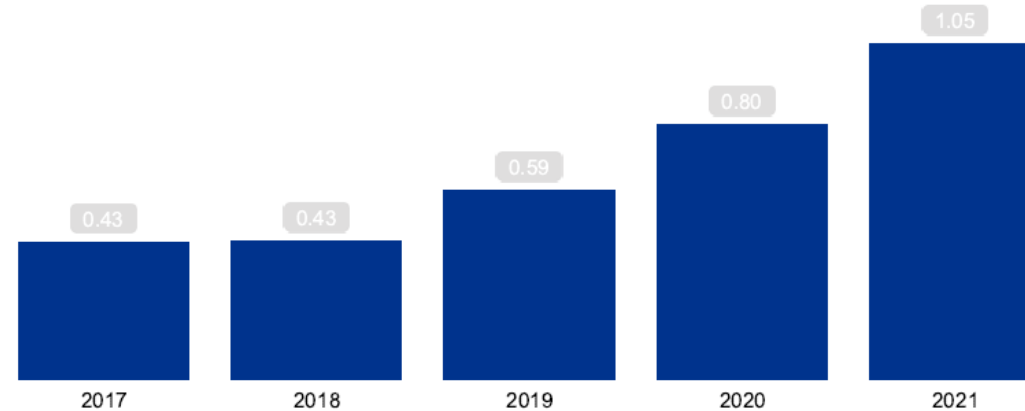
This financial indicator provides an assessment of the Town's solvency by comparing financial assets to financial liabilities.

Low levels of financial assets to financial liabilities are indicative of limited financial resources available to meet cost increases or revenue losses.

Financial Assets to Financial Liabilities by Municipality



Financial Assets to Financial Liabilities Trend





Appendix 4: Municipal comparators (continued)

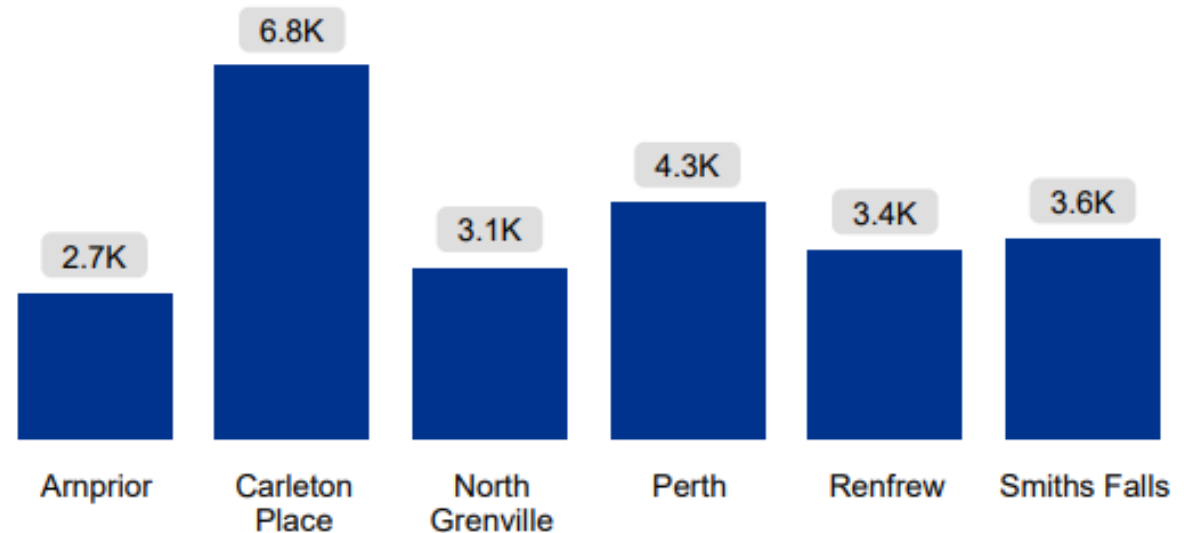
Reserve and reserve funds by household

Summary:

This financial indicator provides an assessment of the Town's ability to absorb incremental expenses or revenue losses through the use of reserves and reserve funds as opposed to taxes, user fees or debt.

This figure may be skewed due to the significant growth experienced by the Town in recent years.

Reserve and Reserve Funds per Household





Appendix 4: Municipal comparators (continued)

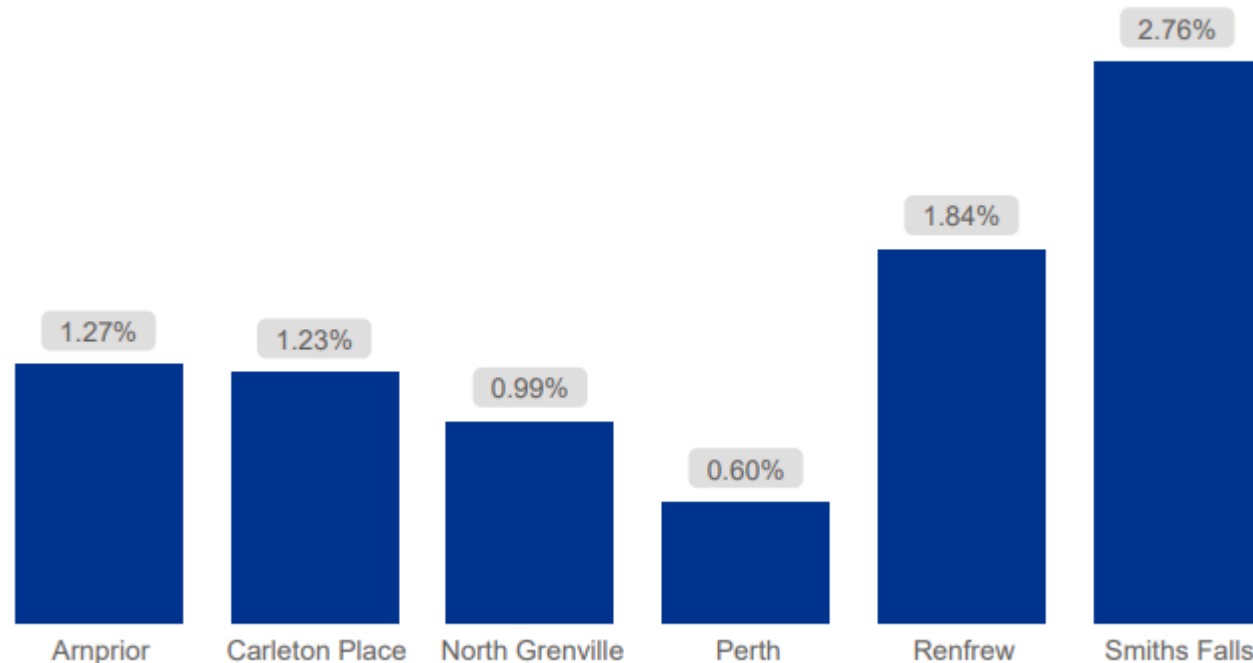
Total operating expenses as a percentage of taxable assessment

Summary:

This financial indicator provides an assessment of the Town's solvency by determining the extent to which increases in operating expenses correspond with increases in taxable assessment.

If increases correspond, the Town can fund increases in operating costs without raising taxation rates.

Operating Expense as a Percentage of Taxable Assessment by Municipality





Appendix 4: Municipal comparators (continued)

Total taxation as a percentage of total assessment

Summary:

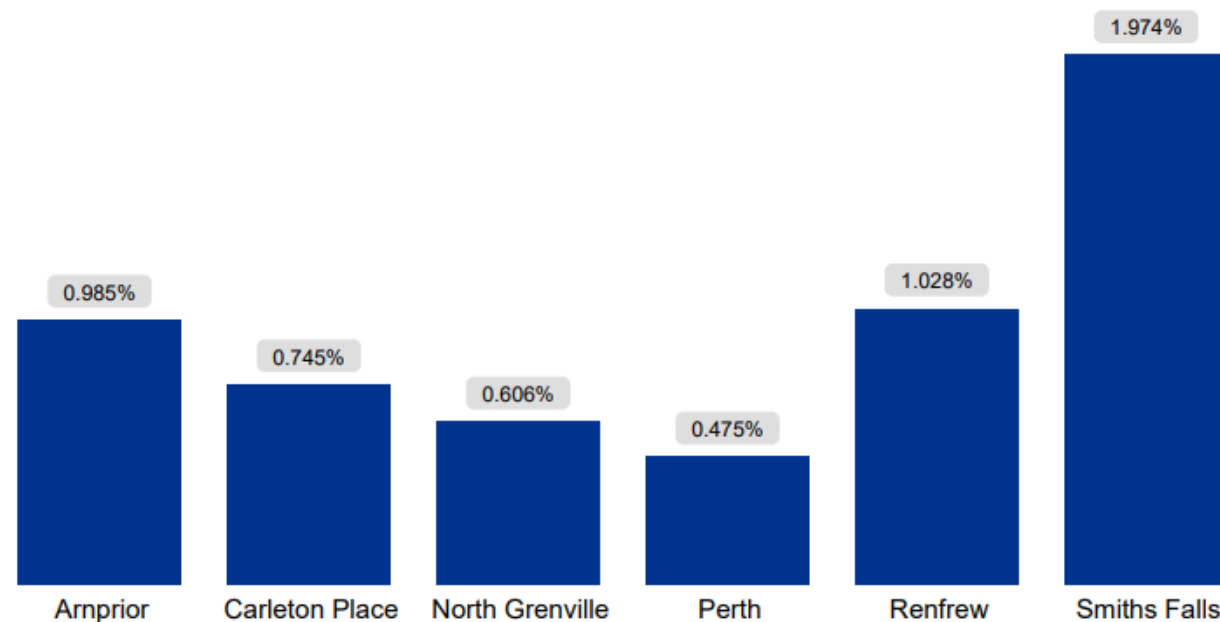
This financial indicator provides an indication of potential affordability concerns by calculating the Town's overall rate of taxation.

Relatively high tax percentages may limit the Town's ability to generate incremental revenues in the future.

Ministry benchmarks:

- Low: less than 15%
- Moderate: 15% to 30%
- High: greater than 30%

Total Taxation as a Percentage of Total Assessment





Appendix 4: Municipal comparators (continued)

Debt servicing costs as a percentage of total revenues

Summary:

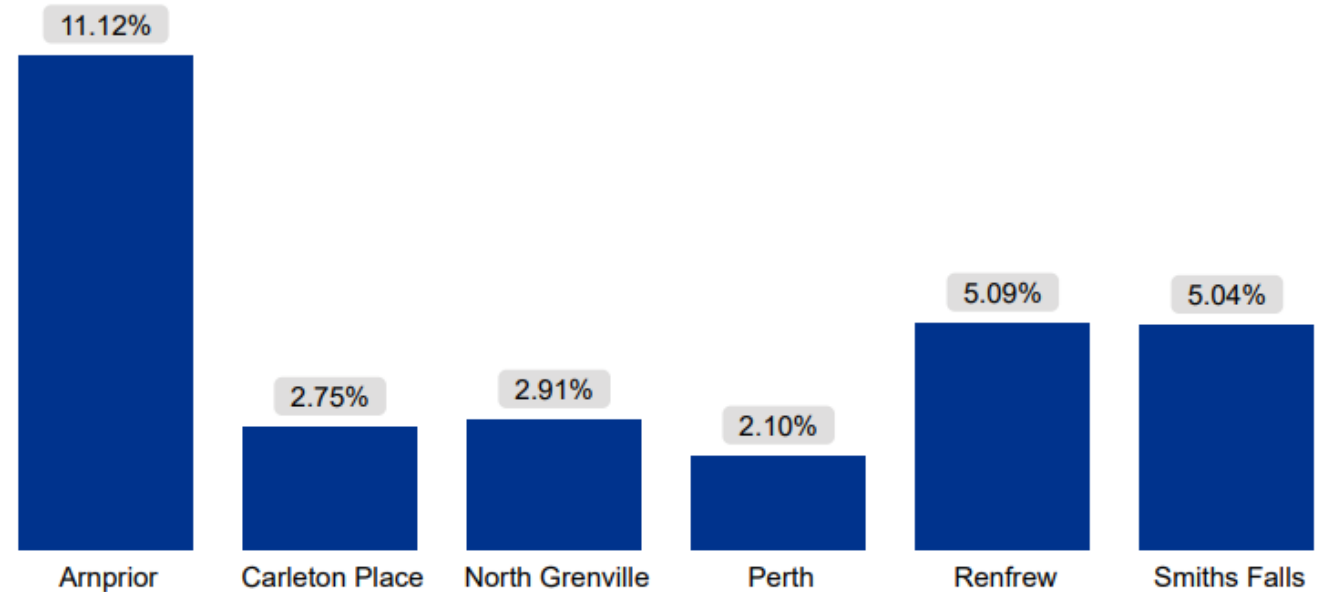
This financial indicator provides an assessment of the Town's overall indebtedness by calculating the percentage of revenues used to fund long-term debt servicing costs.

The Town's ability to issue additional debt may be limited if debt servicing costs on existing debt are excessively high.

Ministry benchmarks:

- Low: less than 5%
- Moderate: 5% to 10%
- High: greater than 10%

Debt Servicing Costs as a Percentage of Total Revenues





Appendix 5: Technology

KPMG Clara – Bringing the audit to one place



Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



Secure

A secure client portal provides centralized, efficient coordination with your audit team.



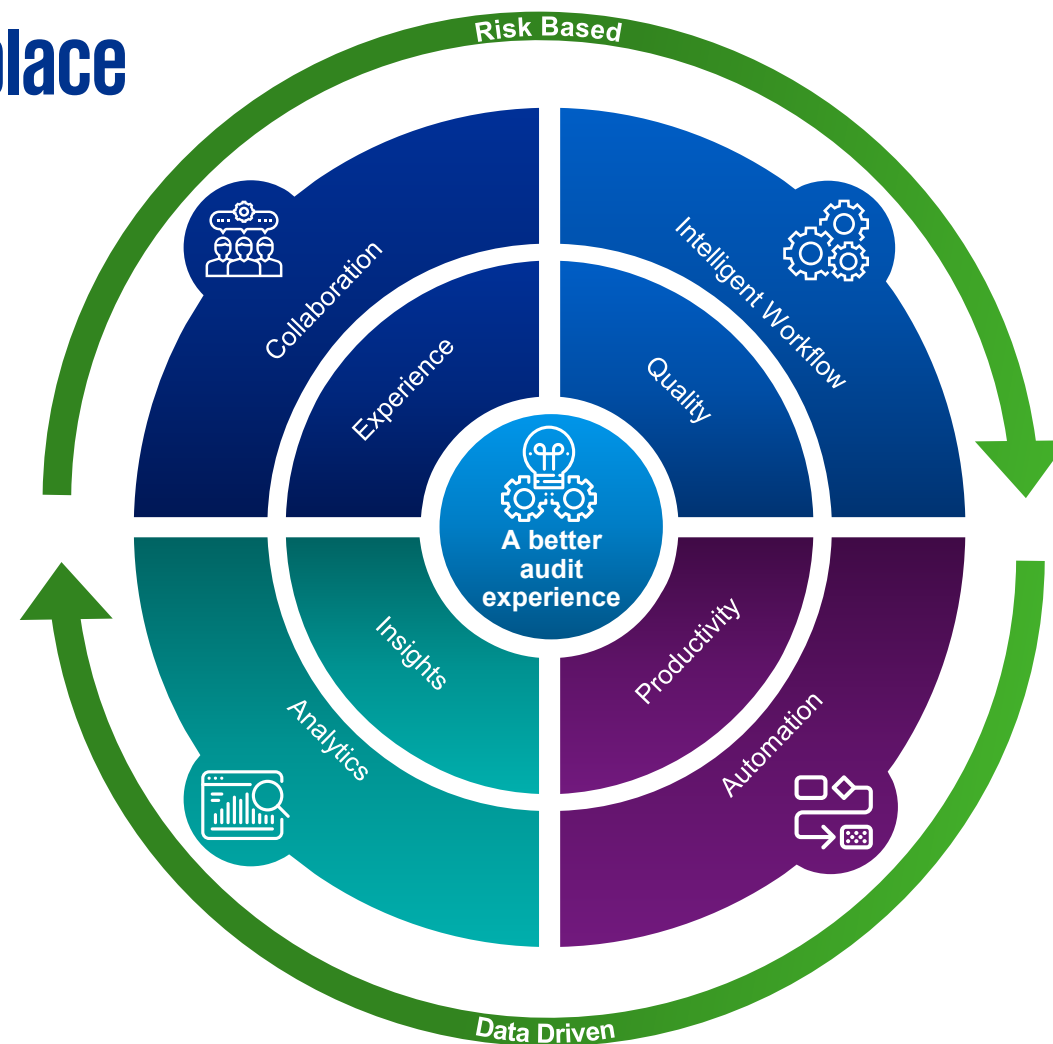
Intelligent workflow

An intelligent workflow guides audit teams through the audit.



Increased precision

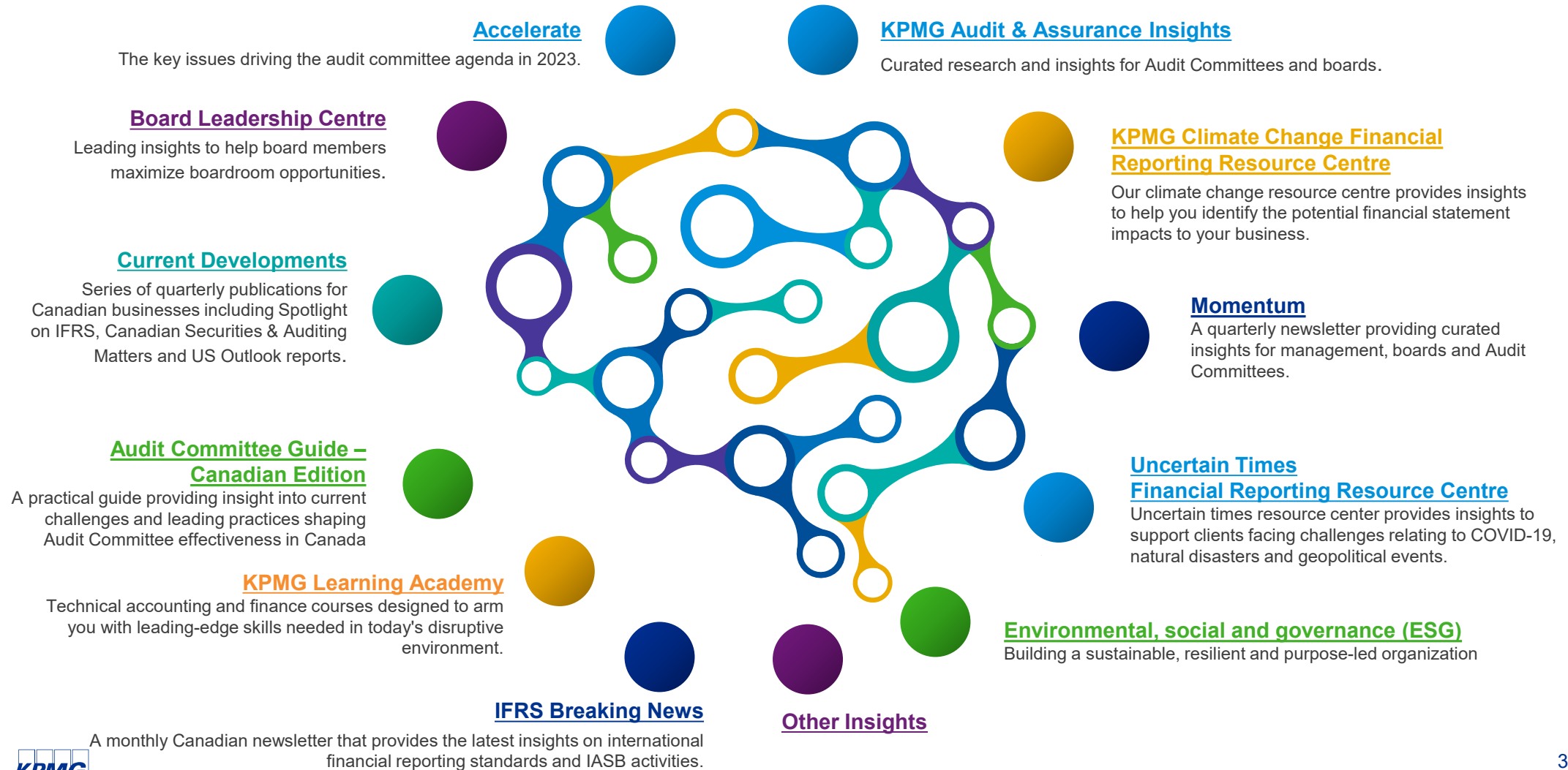
Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





Appendix 6: Audit and assurance insights

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





kpmg.ca

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KPMG member firms around the world have 227,000 professionals, in 145 countries.





ARNPRIOR
• WHERE THE RIVERS MEET •

Summer Program and Events Overview

Lucas Power
Program and Events Coordinator

Meeting Date: May 8, 2023



Background

Summer Events in Arnprior

- The Town of Arnprior has historically ran numerous events in Arnprior, primarily at Robert Simpson Park.
- These events often embrace our natural beauty of Arnprior while also celebrating local talents and showcasing collaboration and teamwork with local businesses and organizations.
- The summer of 2022 marked the successful return of most of our summer events following postponements or virtual events during the COVID-19 pandemic (2020 and 2021).



Summer Programming and Events

Key Dates this Summer

June 1-30 – Recreation and Parks Month

June 3 – Priorpalooza

June 11 - August 13 – Concerts in the Park

June 17 – PaddleFest

July 1 – Canada Day Celebrations

July 15 – Dragon Boat Festival

August 3 – Theatre of Fools



Recreation and Parks Month

Recreation Passport

- With funding from ParticipACTION and through partnering with the Arnprior Optimist Club, Recreation Passport returns in 2023.
- This campaign celebrates Recreation and Parks month by eliminating barriers to participation and increasing healthy living.
- This year, Recreation Passport will feature 30 free activities in the 30 days of June. This campaign has ranging activities to allow those of all ages and ability to participate.
- June is also Seniors Month and will be celebrated through Recreation and Parks Month programming and events.



Recreation and Parks Month

Recreation Passport

- Full campaign details will be released on May 15 with Passports available to pickup at the Nick Smith Centre or Town Hall the week of May 29.
- Those who participate and return their passports to the Nick Smith Centre are entered into a draw to win prizes from local businesses.
- Participants are also encouraged to log their active minutes on the ParticipACTION App in efforts to crown Arnprior as Canada's Most Active Community.
- A full list of activities and campaign info will be available at www.arnprior.ca/recpassport and inside the passport.



Priorpalooza

What does this year's event feature?

- June 3 at Robert Simpson Park. This event will feature:
 - Live music
 - Inflatable activities courtesy of the Arnprior Optimist Club
 - Face painting and backyard games
 - Food and drink vendors
- The annual Model Train Show will also be taking place at the Nick Smith Centre June 3-4.



Priorpalooza

Priorpalooza event details

- Full event details were released earlier today (May 8) on the event webpage, www.arnprior.ca/priorpalooza
- Performers this year include local talents and familiar names:
 - Richmond Ramblers
 - Rockabilly Joe
 - Sierra Levesque
 - Sky and Jer
 - Vagrant Kings
 - Valley Concert Band
 - The VanDura's



Concerts in the Park

What to expect this year

- The Sunday staple returns again with a great lineup of performers.
 - June 11 – The Kyle Felhaver Band
 - June 18 – The Fabulous Heartbeats
 - June 25 – Erica Brightill
 - July 2 – Andy Stokes
 - July 9 – The Derringers
 - July 16 – Boundary Roads
 - July 23 – Mountain Turn
 - July 30 – Redneck Limousine
 - August 6 – Valley Mountain
 - August 13 – Just Country
- All performers are scheduled from 2:00-4:00pm on the Lions Pavilion at Robert Simpson Park.
- The full lineup with more information is available at www.arnprior.ca/concerts



PaddleFest

What is PaddleFest?

- This is a new event done in partnership with an Arnprior small business, Ottawa Valley Air Paddle.
- Scheduled for June 17 at McLean Beach, PaddleFest offers free access to stand-up paddleboards (SUPs) and kayaks as well as free guided paddles along the Ottawa River.
- PaddleFest will also feature educational resources on water safety as well as live music and family games.



PaddleFest

What is PaddleFest?

- PaddleFest is scheduled to run from 11:00am-3:00pm with parking available at the ball diamonds and washroom amenities open at McLean Park.
- Full event information will be available on the event webpage, www.arnprior.ca/paddlefest



Canada Day Celebrations

Event Information

- This year's event has seen great contributions through grant funding from the Government of Canada's Celebrate Canada program (\$6,000) and sponsorship from local business.
- Many of the activities and aspects of Canada Day in Arnprior have historically involved collaboration with local businesses and organizations and we are happy to continue this in 2023.



Canada Day Celebrations

What is happening on July 1st

- Lions Club Pancake Breakfast at the Nick Smith Centre
- Community activities at the Arnprior & District Museum
- Optimist Bobby Legault Bike Parade
- Live music and family entertainment at Robert Simpson Park
- Fireworks at dusk from the island below the weir
- Other local events also featured in the Town's programming includes the Rotary Club Duck Race and Galilee's Strawberry Social



Canada Day Celebrations

Programming at Robert Simpson Park

- Land acknowledgment, speeches, and cake
- Live music from performers including
 - Alan Wright and Friends
 - The Debenham Brothers
 - Main Street School of Music
 - SALC Concert Band
- Family entertainment including
 - Face painting
 - Inflatable and backyard games

Full event information will be available on the event webpage, www.arnprior.ca/canadaday by May 15.



Dragon Boat Festival

The return of the Dragon Boat Festival

- For the first time since 2019, the Dragon Boat Festival returns to Town of Arnprior. The three-year hiatus was due to the COVID-19 pandemic and we're thrilled to have retained the services of Alkame to facilitate the races for us once again.
- As of now, 16 teams have registered from various communities:
 - Arnprior – 4 teams
 - Ottawa – 8 teams
 - Quebec – 2 teams
 - Kingston – 1 team
 - Cloyne – 1 team



Dragon Boat Festival

The return of the Dragon Boat Festival

- The festival will take place on Saturday, July 15 spanning the Madawaska River from the marina piers to the mouth of the Ottawa River.
- Races will take place between 9:00am-3:00pm with teams setting up home base at Robert Simpson Park.
- There festival will also see the return of the popular 'Dragon's Dance' around noon.
- Full event information is available online at www.arnprior.ca/dragonboat and teams can still register if they wish to join in on the action.

Theatre of Fools

What is this new event?

- Performing at Robert Simpson Park on Thursday, August 3, Theatre of Fools is a ‘pay what you can’ show of Hamlet.
- This group from Ottawa is travelling to over 40 parks this summer to reanimate Hamlet. We are thrilled to be one of the few locations outside of Ottawa selected.
- Their mandate is to present innovative, entertaining, and accessible shows based on the works of William Shakespeare.
- More information will become available on the Town’s events calendar.



Event Notes

Event Notes

- Any event at Robert Simpson Park where parking will be restricted will have a golf cart shuttle to assist in transportation
- All events will have their own webpage where residents and visitors can find detailed information on the programming and logistics.
- Select events will have radio and newspaper advertisement
- All events will appear on the spring release of Arnprior Life and the monthly newsletter



Programming Update

Summer Camps

- The always popular Camp Wanago will see 8 weeks of camp at the Nick Smith Centre.
- After testing out a ringette camp as part of hockey school in 2022, there will now be separate weeks of hockey and ringette school in August.
- We've teamed up with new local organization, Ottawa Valley Theatre Kids to offer two weeks of theatre camp where the kids will work on a Friday night performance at the end of each week.



Programming Update

Returning Programs

- Adult/Senior and Youth Dragon Boating
- Beach Volleyball
- Pickleball (Indoor and Outdoor)

New Programs

- T-Ball
- Youth Ball Hockey
- Adult Ball Hockey
- Adult Soccer League
- Sledge Hockey
- Disc Golf

Other Drop-In Programs

- Crafting, Youth Night, Badminton, Table Tennis, etc.

Questions?



• WHERE THE RIVERS MEET •



Town of Arnprior Staff Report

Subject: 2022 Operating Surplus / Shortfall Allocations

Report Number: 23-05-08-01

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

Department: Client Services

Meeting Date: May 8, 2023

Recommendations:

That Council accept report 23-05-08- as information.

And that Council adopt a by-law to allocate the 2022 operating budget surplus / shortfalls.

Background:

Annually, the Operating Budget includes estimated contributions to Reserve and Reserve Funds. After completion of the financial audit and presentation of the audited Consolidated Financial Statements by the Town's auditor, a by-law is brought forth to Council to finalize contributions to reserve and reserve funds based on the prior year operating surplus and shortfall amounts.

Council's By-Law 6779-18 Reserve and Reserve Funds Policy includes specific direction regarding allocating surpluses from the various operational cost centers and provides authorization to the GM Client Services / Treasurer to utilize reserve and reserve funds to cover any shortfalls.

Discussion:

While annual operating budgets for the municipality are estimates, the Town strives to meet a minimum 95% threshold of accuracy for budget purposes and for the net estimated annual contribution to reserve and reserve funds. There is no provincial standard; this is an internal operational goal set by staff, which promotes efficiencies and diligent financial management. The 2022 operating budget variance is outside the 95% threshold at 93.66% (6.34% variance). There are a number of factors in 2022 that impacted the budget variance:

- (a) COVID-19: The majority of the 2022 budget was drafted in the fall of 2021 when COVID-19 impacts were still a concern and high levels of uncertainty on how future years and how the recovery phase from the impacts would play out. A conservative recreation budget was set for 2022 not knowing how quickly the return to normal activity levels would occur. Higher recreation revenues and lower expenses resulted in the Recreation Department's overall net costs being \$406K less than projected.
- (b) Growth & Interest – Due to significant growth, taxation revenues were \$536K greater than budgeted for the 2022 timeframe which also corresponded to additional waste management revenues of \$44K. High interest rates in 2022 also generated an additional \$83K in revenues.
- (c) Vacancies – A number of departments were impacted by staffing vacancies for portions of the 2022 fiscal year including Planning, Recreation, Clerks, Waste Management and Museum which created workload impacts on existing staff but resulted in expenses being \$275K lower than planned. A number of these staffing impacts have been addressed for 2023.

These impacts resulted in overall contributions to reserve and reserve funds being higher than budgeted for the 2022 fiscal year.

2022 Operating Budget - Summary of Contributions to Reserve & Reserve Funds

Contributions to Reserve & Reserve Funds	2022 Budgeted	2022 Actual	Variance - Surplus (Shortfall)	Note
Parking Reserve	\$ 15,100	\$ 15,100	\$ -	
Election Reserve	7,500	7,500	-	
Building Reserve	4,630	(136,256)	(140,886)	A
Museum Reserve	5,000	5,000	-	
Marketing & Economic Development	15,000	15,000	-	
Winter Control	-	152,709	152,709	B
Cemetery Reserve	2,950	(42,907)	(45,857)	A
Capital Expenditure Reserve Fund	3,374,480	3,374,480	-	
Water Reserve Fund	1,123,546	1,022,293	(101,253)	A
Wastewater Reserve Fund	463,990	431,543	(32,447)	A
Waste Management	-	175,249	175,249	A
Landfill Reserve Fund	51,000	51,000	-	
General Operating Surplus / (Shortfall)		1,470,834	1,470,834	B
TOTAL Contributions	5,063,196	6,541,545	1,478,349	

Note A:

As identified in the Reserve / Reserve Funds policy, for these cost centers, the estimated contribution to the Reserve / Reserve Fund is adjusted for the year end surplus or shortfall.

Note B:

As the Winter Control Reserve is already at the maximum recommended value as per the Reserve / Reserve Fund Policy, this surplus amount has been added to the general operating surplus for distribution. Recommended allocations for the general operating surpluses include the following:

(a) Bring all Reserve / Reserve Funds up to their recommended minimum balances.

- Working Capital (\$234,109)
- Cemetery Reserve (\$140,798)
- Marketing & Economic Development (\$12,604)

(b) Address Bill 23 removal of Administrative Studies from Development Charges and resulting development charge deficit.

- Development Charges Reserve Fund (\$255,682)

(c) Address additional 2023 capital requirements.

- Quint Repairs (with net HST) (\$30,602)
- Road Rehab Tender (\$567,458)
- NSC Brine Leak Repairs (\$48,000)

(d) Support future operating or capital requirements.

- Museum Reserve (\$82,464)
- Capital Expenditure Reserve Fund (\$251,826)

Options:

Council could choose to allocate the 2022 operation budget surplus / shortfalls to reserve / reserve funds different than those outlined herein or at different quantity values. This is not recommended as the distributions outlined within follow the requirements of the Reserve and Reserve Fund Policy, address legislative financial impacts, support current year and future capital requirements.

Policy Considerations:

By-Law 6779-18 Reserve and Reserve Fund Policy

Financial Considerations:

The table below outlines the revised Reserve and Reserve Fund balances with the recommended allocations for the 2022 operating surplus / shortfall and the additional 2023 capital expenditures (Road Rehab Tender, Brine Leak Repairs & Quint Repairs).

RESERVES AND RESERVE FUNDS - 2023 PROJECTIONS

	Opening Balances	2023 Contributions	2023 Expenses	Closing Balances	2022 Surplus / Shortfall	2023 Additional Capital	New Closing Balances
Reserves							
Working Capital	667,038			667,038	234,109		901,147
Insurance Stabilization	185,118			185,118			185,118
Building Services	1,106,927		-111,160	995,767	-140,886		854,881
Election Expense	10,588	8,500		19,088			19,088
Levy Stabilization	450,000			450,000			450,000
Winter Control	1,059,642			1,059,642			1,059,642
Waste Management & Collection	197,730			197,730	175,249		372,979
Police	125,000			125,000			125,000
Marketing & Economic Development	102,396	15,000	-30,000	87,396	12,604		100,000
Cannabis	5,352		-3,770	1,582			1,582
Total Reserves	3,909,791	23,500	-144,930	3,788,361	281,076	0	4,069,437
Reserve Funds							
Capital Expenditure Reserve Fund	6,620,318	3,864,409	-3,157,025	7,327,702	897,886	-646,060	7,579,528
Development Charges	5,322,673	750,000	-1,465,059	4,607,614	255,682		4,863,296
Landfill Reserve Fund	1,974,314	51,000		2,025,314			2,025,314
JA Gaumond Animal Control	46,234			46,234			46,234
Water Reserve Fund	1,207,543	1,100,424	-258,096	2,049,871	-101,253		1,948,618
Wastewater Reserve Fund	340,098	492,266	-194,751	637,613	-32,447		605,166
Parkland Development	597,958		-135,579	462,379			462,379
Cemetery	65,059	2,700	-60,000	7,759	94,941		102,700
Municipal Parking Lot	-127,400	15,100		-112,300			-112,300
Museum Reserve Fund	27,536	5,000	-15,000	17,536	82,464		100,000
Total Reserve Funds	16,074,333	6,280,899	-5,285,510	17,069,722	1,197,273	-646,060	17,620,935
Gas Tax Reserve Fund	271,315	291,062	-562,377	0	0		0
OCIF Formula Funds	0	934,657	-934,657	0	0		0
Other Grants	0	445,938	-445,938	0	0		0
Total Reserve/Reserve Funds	20,255,438	7,976,056	-7,373,412	20,858,083	1,478,349	-646,060	21,690,372

Meeting Dates:

N/A

Consultation:

N/A

Documents:

2022 Operating Budget Summary – Revenue and Net Expense

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

Dept Code	Description	2022 Actual	2022 Budget
REVENUE			
1-4-0100	REVENUE FROM TAXATION	(10,911,082)	(10,374,969)
1-4-0600	PAYMENTS IN LIEU OF TAXATION	(127,506)	(125,000)
1-4-7600	GRANTS - OPERATING	(1,688,800)	(1,688,800)
1-4-7600	GRANTS - CAPITAL	(1,378,531)	(1,378,531)
	TOTAL OPERATING REVENUE	(14,105,919)	(13,567,300)
EXPENSES			
	CLIENT SERVICES		
1110	COUNCIL	210,320	223,500
1200	CLERK	266,686	373,900
1250	CORPORATE MANAGEMENT	627,527	833,950
1255	HUMAN RESOURCES	113,599	120,200
1260	INFORMATION SYSTEMS	224,174	238,695
		1,442,306	1,790,245
	PROTECTION TO PERSONS AND PROPERTY		
1700	FIRE SERVICES	706,834	691,684
1800	POLICE SERVICES	1,680,190	1,704,342
1950	ANIMAL SERVICES & PARKING ENFORCE.	68,895	64,030
		2,455,919	2,460,056
	PUBLIC WORKS		
2000-2400	PUBLIC WORKS	1,777,432	1,891,298
2300	VEHICLES AND EQUIPMENT	(226,526)	(385,500)
1300/1750 7400/7500	BUILDINGS	329,282	334,050
2280	CROSSING GUARDS	27,334	34,736
		1,907,522	1,874,584
	CEMETERY		
5100	CEMETERY	42,907	(2,950)
	ENVIRONMENTAL SERVICES		
4300-4390	WATERWORKS	(1,022,293)	(1,123,546)
4100-4200	WASTEWATER	(431,543)	(463,990)
4410	WASTE MANAGEMENT	(226,249)	(51,000)
		(1,680,085)	(1,638,536)
	PARKS AND RECREATION		
7001	PARKS	346,851	372,350
7002	MARINA	(19,761)	(8,600)
7003	PROGRAMS	222,299	236,825
7115	NSC - PROGRAMS	(452,277)	(174,442)
7120	NSC - BUILDING	1,183,580	1,260,750
		1,280,692	1,686,883
	COMMUNITY SERVICES		
7300	MUSEUM	84,125	153,220
1900	BUILDING SERVICES (PIC)	136,256	(4,630)
8100	PLANNING AND ZONING	1,250	99,450
8200	MARKETING & ECONOMIC DEVELOPMENT	150,625	202,200
		372,256	450,240
	GRANTS AND SUBSIDIES		
7600	GRANTS AND SUBSIDIES	500,582	505,051
	TOTAL OPERATING EXPENSES	6,322,099	7,125,573
7730	CONTRIBUTION TO RESERVES	6,305,471	6,441,727
	TOTAL OPERATING EXPENSES	12,627,570	13,567,300
	NET OPERATING BUDGET	(1,478,349)	0



Town of Arnprior Staff Report

Subject: Awarding of Request for Tender PW-2023-07 Cranston, Smolkin, Maple, and Gardner Rehabilitation

Report Number: 23-05-08-02

Report Author and Position Title: Ryan Wall, Engineering Officer

Department: Operations

Meeting Date: May 8, 2023

Recommendations:

That Council award the contract for Tender #PW-2023-07 Cranston, Smolkin, Maple, and Gardner Rehabilitation, to R.W. Tomlinson Limited for a cost of \$1,755,029.24 including HST and;

That Council direct staff to fund the budgetary shortfall of \$567,458.19 to award Tender #PW-2023-07 from the 2022 Operating Budget surplus and;

That upon the CAO's approval of the final form of the foregoing documents, Council authorize the Mayor and Clerk to enter into a contract agreement with R.W. Tomlinson Limited to execute the works.

Background:

The 2023 Capital Budget, as approved by Council on February 13, 2023, included a capital project for 2023 Rolling Road Rehabilitation with a budget of \$1,063,000.

Staff proceeded with generating a tender which includes replacement of sidewalk, curb and road surface on Cranston Street from Smolkin Street to Maple Drive, Smolkin Street from Cranston Street to Maple Drive, all of Maple Drive and all of Gardner Street. In addition, new sidewalk will be constructed on both sides of the entirety of Cranston Street, to improve pedestrian connectivity from Allan Drive to the new Callahan subdivision and existing pathway to AJ Charbonneau School. The first block of Cranston Street between Allan Drive and Smolkin Street was resurfaced in 2021.

Discussion:

On March 31, 2023 Staff published via Merx.com, with a deadline for questions of April 25, 2023, and a tender closing date of Friday April 28, 2023.

Upon closing of the tender, submissions were received from four (4) firms. They were evaluated by staff for math errors and discrepancies.

Following the evaluation process, the tender results were as follows:

Proponents	Bid Price including HST
R.W. Tomlinson Limited	\$1,552,882.26
Aecon Construction East Limited	\$1,600,984.00
Thomas Cavanagh Construction Limited	\$1,733,360.39
Greenwood Paving Pembroke Limited	\$1,920,478.31

Upon evaluating the tender submissions, staff found two math errors in R.W. Tomlinson Limited's submission, reducing their bid price from \$1,555,987.40 including HST to \$1,552,882.26, a reduction of \$3,105.14. Staff also found one math error with Greenwood Paving Pembroke Limited's submission, increasing their bid price by \$6.09 from \$1,920,472.22 to \$1,920,478.31. R.W. Tomlinson Limited submitted the lowest price of \$1,552,882.26 including HST.

Following the closing of tender PW-2023-07, staff negotiated terms of a scope of work increase with R.W. Tomlinson to add an additional 1,127m² of paving, 220m² of sidewalk and 281m of curb, to extend the project limits on Smolkin Street from Maple Drive to Allan Drive for an additional \$202,146.98 including HST. Previously this section of road was left out of the tender due to the adjacent development on Baskin Drive having plans to connect a new storm sewer into Smolkin Street. Staff have recently learned that the developer is targeting construction this summer, therefore staff are confident that the Town's paving project can be coordinated between both contractors to ensure all work are completed this year.

Staff have also included an allowance for contract administration and inspection of \$50,000 which will be awarded through CAO delegated authority once the proposal is received from the Town's engineering consultant.

Options:

Option #1: Council could choose not to award the project, however staff are not recommending this option as this project fits well into the Town's Asset Management strategy, improving municipal infrastructure.

Option #2: Council could choose not to move forward with the additional scope of work (Smolkin St from Maple Drive to Allan Drive) and award the smaller portion of the work as was originally included in the tender. Staff does not recommend this option as coordinating the work on this section with the adjacent development on Baskin Drive would be beneficial.

Policy Considerations:

This project was tendered and evaluated to ensure it is in accordance with the Town's Procurement Bylaw. Two minor irregularities were found with the low bid. Neither of which negatively affected the competition or pricing of the bid.

Financial Considerations:

The 2023 Capital Budget includes \$1,063,000 for Rolling Road Rehabilitation which is dedicated to the PW-2023-07 project. The total tendered project cost, when accounting for net HST is as follows:

Project	Price (full HST)	Price (net HST)
R.W. Tomlinson Limited	\$1,552,882.26	\$1,398,418.57
Additional Scope of Work	202,146.98	\$182,039.62
Total Construction	\$1,755,029.24	\$1,580,458.19
Part time inspection and contract admin allowance		\$50,000.00
Total Construction with Contract Admin		\$1,630,458.19
2023 Capital Budget		1,063,000.00
Funding Shortfall		\$567,458.19

The tender results and cost of inspection result in a funding shortfall of \$567,458.19 where funding for the shortfall is recommended from the 2022 operating budget surplus.

Meeting Dates:

N/A

Consultation:

- Jennifer Morawiec, General Manager, Client Services / Treasurer
- John Steckly, General Manager, Operations

Documents:

N/A

Signatures

Reviewed by Department Head: John Steckly

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: Awarding of Tender #PW-2023-08 Daniel Street Intersection Realignment and Culvert Replacement

Report Number: 23-05-08-03

Report Author and Position Title: Ryan Wall, Engineering Officer

Department: Operations

Meeting Date: May 8, 2023

Recommendations:

That Council award the 2023 Daniel Street Intersection Realignment and Culvert Replacement Tender #PW-2023-08 to Goldie Mohr Ltd for a total of \$2,150,059.36 (including HST); and

That Council award Inspection and Contract Administration services for Tender #PW-2023-08 to JP2G Consultants Inc. for a total of \$98,479.50 (including HST); and

That the CAO be granted authorization to enter into a funding agreement with the County of Renfrew for \$684,356.96 (excluding HST); and

That the remaining budgetary shortfall of \$452.13 be funded by 2023 Capital surplus funds if available or 2023 operating funds; and

That Council authorize the CAO to execute the agreements and related documents with the County of Renfrew, Goldie Mohr Ltd and JP2G Consultants Inc.

Background:

The 2023 Capital Budget, as approved by Council on February 13, 2023, included a capital budget for the realignment of the intersection of Daniel, Edey and Galvin streets, including the replacement of the Edey Street Culvert.

Following the passing of the Capital Budget, Staff proceeded to assemble a tender package to procure bids to complete the project.

The scope of work includes replacing the existing, deteriorated 1800mm steel culvert underneath Edey Street with a concrete 1800mm culvert and the realignment of the Daniel Street at Edey Street three-way intersection, to create a four-way intersection with Galvin Street to provide operational and safety improvements.

Discussion:

On March 20, 2023, Staff published via Merx.com, with a deadline for questions of April 6, 2023, and a tender closing date of April 14, 2023.

Upon closing of the tender, a submission was received from two firms. They were evaluated by staff for math errors and discrepancies.

Following the evaluation process, the tender results were as follows:

Proponents	Bid Price including HST
Goldie Mohr Ltd.	\$2,150,059.36
Cavanagh Construction Ltd.	\$2,832,471.08

Upon evaluating the tender submissions, staff did not find any discrepancies or errors in the submissions.

Staff also requested a proposal for inspection and contract administration services for the project from JP2G Consultants Inc. under standing-offer agreement. The proposal was received on April 11, 2023. The proposal's value is \$98,479.50 including HST.

Utility relocations are also required to be completed, to facilitate the realignment of the intersection. The municipal share of the works for Hydro One is \$98,630.22 including HST, and for Bell is \$40,813.34 including HST.

The County of Renfrew included a contribution of \$684,356.96 excluding HST in their 2023 Capital Budget to pay for the upgrades of County infrastructure as part of this project.

The Fairgrounds Subdivision developer, at the time of registration of the subdivision agreement, also provided a \$50,000.00 deposit for future upgrades to the Galvin street intersection.

Options:

Council could choose not to award the project, though this is not recommended as the submissions, when accounted for net HST and utility costs are very close to the 2023 budget for this project.

Policy Considerations:

This project was tendered and evaluated to ensure it is accordance with the Town's Procurement Bylaw. No math errors or irregularities were found in the submissions.

Financial Considerations:

The financial impacts of Tender #PW-2023-08 when accounted for net HST are as follows:

Vendor	Cost Including HST	Cost adjusted for net HST
Goldie Mohr Ltd.	\$2,150,059.36	\$1,936,195.05
JP2G	\$98,479.50	\$88,683.84
Hydro One	\$98,630.22	\$88,819.57
Bell	\$40,813.34	\$36,753.68
Total	\$2,387,982.42	\$2,150,452.13

The 2023 Capital Budget includes \$2,100,000.00 for Daniel Street Signalized Intersection Realignment and Culvert Replacement, which includes the County of Renfrew's financial contribution to the project. The Town also holds a \$50,000.00 deposit from the Fairgrounds Subdivision developer for future upgrades of the Daniel Street/Galvin Street intersection.

When accounting for net HST rebate, the total cost of Goldie Mohr Ltd.'s tender submission, JP2G's inspection proposal, Hydro One's utility relocation quote, and Bell Canada's utility relocation quote, the total cost of the project is \$2,150,452.13. This results in a funding shortfall of \$452.13. This shortfall can be paid out of available 2023 Capital surplus or 2023 Operating Budget funds as necessary.

Meeting Dates:

N/A

Consultation:

- Jennifer Morawiec, General Manager, Client Services / Treasurer
- John Steckly, General Manager, Operations

Documents:

N/A

Signatures

Reviewed by Department Head: John Steckly

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: Sale and Declaration of Surplus Municipal Lands – Edey Street

Department: Community Services Branch

Report Number: 23-05-08-04

Report Author: Robin Paquette, CAO

Meeting Date: May 8, 2023

Recommendations:

That Council waive the requirement of the Public Notice Policy AS-CP-08 to provide 30 days' notice of a permanent closure of a highway and direct staff to provide 10 days' notice of their intention to close a portion of the road allowance known as Edey Street and declare those lands as surplus lands to the Town of Arnprior;

And That Council, in its sole discretion, deems the lands to be non-viable and exercise their authority under Section 6.5.2.5 - Land Exchange of Policy AS-CP-14 Sale and Disposition of land to negotiate a land exchange solely with the abutting property owner;

And that Council authorizes staff to negotiate a land exchange with the abutting landowner pending the successful completion of the 'stopping up and closing' of the portion of the Edey Street road allowance as outlined in this report.

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:

Staff have identified privately owned lands required to complete the replacement of the existing culvert crossing under the Edey Street road allowance in conjunction with the project of realigning the Edey/Galvin Street intersection at Daniel Street. In discussions with the landowner, a portion of the Edey Street road allowance abutting their property in the vicinity of the culvert were identified as of interest to the landowners, which they have indicated they would consider acquiring in exchange for the lands required by the Town.

The parcels of land are identified in Figure 1 below. The lands to be acquired by the Town are approximately 600m², in area and irregularly shaped with frontage on both Edey Street and Daniel Street. The lands to be divested are approximately 186m², an irregular rectangle with frontage on Edey Street.



Figure 1.

- Lands to be transferred to abutting landowner
- Lands to be acquired by the Town

Discussion:

Closure of Road Allowance

The lands of interest to the property owner form part of the Edey Street road allowance. This section of road allowance is approximately 40.5m (133 feet) in width. A standard road allowance is 20m (66 feet) in width. It would appear the Town acquired these lands in 1956 and no explanation has been determined as to the excessive width. The road allowance does not appear to have any requirement to be wider than the standard 20m width and even if the Town were to determine the need for turning lanes in the future, the standard 20m width could accommodate additional lanes.

The portion of the road allowance, located adjacent to the property owner’s lands, is at the commencement of the additional width of road allowance. Staff have no concerns with decreasing the width of the road allowance in this location. The proposed portion to be closed is an irregular rectangle with approximately 11m (38 feet) in depth, 14m (46 feet) in frontage along Edey Street and 20m (66 feet) in width along the rear.

In accordance with Sections 9, 11 and 34 of the Municipal Act, Council has the authority to adopt a by-law to permanently close a road allowance. Furthermore, Council has adopted a Policy with respect to Public Notice which includes Appendix A-Public Notice Requirements. According to Appendix A, "Notice of the intention to pass a by-law to permanently close a highway shall be published on the Town's website and shall also be posted in the vicinity of the subject land at least thirty (30) days in advance of the Council Meeting at which the by-law will be considered."

In an effort to move forward in an expeditious manner and due to the relatively minor impact of the closure, staff are requesting Council to waive the Public Notice Requirement of 30 days' notice and reducing the notice period to 10 days. This timeframe matches that of the notice to declare surplus which can occur simultaneously.

Declaration of Surplus Land and Intention to Dispose

At their regular meeting on September 28, 2020, Council adopted Policy AS-CP-14 Sale and Disposal of Land.

The policy, generally, 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, proposal 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.
- **Property Valuation:** Property valuations are not required, at the discretion of Council, for closed highways if sold to an owner of abutting lands.

In this case, staff have identified the requirement for property in conjunction with a culvert replacement project and have received interest from the property owner to enter into a land exchange. 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.

Staff comments and recommendation:

As per the discussion provided above, staff recommend that Council deem the lands surplus and authorize the CAO to enter into negotiations with the abutting landowner for the exchange of lands required by the Town of Arnprior. In this case, Section 6.5.2.5 of the Sale of Land policy would apply:

6.5.2.5 Land Exchange

A land exchange involves a reciprocal transfer of land of an equivalent value (monetary or public interest) in whole or in part. Such exchanges may be negotiated with the following considerations:

- The negotiated price shall be determined to be not less than the appraised value plus costs as identified in Section 6.7.
- The Chief Administrative Officer shall be authorized to negotiate a direct sale upon direction of Council.
- The Chief Administrative Officer shall submit all final offers to Council for review.

Options:

Up until Council has adopted a by-law authorizing the disposal 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-08 Public Notice Policy
 AS-CP-14 Sale and Disposal of Land Policy

Financial Considerations:

Please note that typically when a landowner expresses interest in Town lands, the purchaser is responsible for all costs including the completion of a survey and legal costs.

However, in this case, the Town is instigating the process and would bear the costs of survey and legal work in association with the capital project of the replacement of the culvert and intersection realignment. Staff would recommend that these costs be covered from the 2023 operating budget, corporate legal account 1-5-1250-5100.

Meeting Dates:

1. None

Consultation:

- Public notice is required to be provided prior to Council closing a road allowance and declaring land surplus, as well as authorizing the sale of land.

Documents:

N/A

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



Town of Arnprior Staff Report

Subject: Fire Department Aerial Device Repairs

Report Number: 23-05-08-05

Report Author and Position Title: Rick Desarmia, Fire Chief

Department: Fire Department

Meeting Date: May 8, 2023

Recommendations:

That Council authorizes the required repairs of the basket levelling system to the Fire Department's aerial ladder truck by Commercial Truck Equipment Corporation.

That Council authorize the expenditure of an estimated maximum amount \$33,982.26 (incl. HST) for the repairs from the 2022 Operating Surplus.

Background:

At the October 9, 2018, meeting of Council, Council authorized the award of Tender #FD-2108-03 for one aerial fire apparatus including platform to Commercial Emergency Equipment Corporation ("Commercial") of Woodstock, Ontario.

Commercial Truck Equipment Corporation is a Canadian dealer for Pierce Manufacturing, a US based manufacturer of custom fire chassis and apparatus. The aerial apparatus purchased by the Town was a demonstrator that Commercial had in stock through Pierce Manufacturing.

During the tender process there were 2 options presented for consideration. The option of a straight "Stick" ladder truck, as well of the "Platform" chosen, were both offered. The decision to afford the extra expenditure to purchase the Platform was based on the added safety factors for fire department staff during fire operations and residents should a need for a rescue be required. There was also the added value and availability of the in-stock demonstrator apparatus.

The Town took delivery of the new aerial apparatus with platform in mid-December of 2018 and after extensive hands-on training provided by Pierce Mfg. to fire department staff in January of 2019, the apparatus was put into active service in early February.

The aerial did respond to a fire scene within its first week in station to a residential fire on Landrigan Street and, while the aerial device was not used, the apparatus did provide transportation of personnel and equipment to the fire scene.

On June 22, 2019, the aerial was deployed into service at a residential fire on Bell Street. The elevated platform was used to allow safe access to the roof area of the structure to gain access and extinguish the fire within the attic space.

Early this year, the aerial was deployed to a residential fire on Gardner Street. Again, the aerial device was not used for fire suppression operations but was used to provide transportation of personnel to the scene and provide scene lighting at a good vantage point for safe fire ground operations.

The aerial device has been used in numerous other calls for service where access to rooftop area by fire department personnel has been required to access possible issues or potential hazards.

While in its 5th year of service with the fire department, the aerial ladder truck has thankfully not been required to make any dramatic lifesaving rescues. With the current and increasing number of multi-level, multi-residential occupancies within our community, however, the Fire Department's aerial ladder truck is not only a focal point of our fire department fleet of fire apparatus, it is an important part of our emergency response team providing fire and emergency services to our community.

Discussion:

On Friday April 21, 2023, during a routine exercise of the apparatus and operations check, the system that controls the level of the basket (Platform) failed causing the basket to remain in its fully retracted (upright) position.

An in-house diagnosis followed by a diagnostic conversation with a Commercial Truck Equipment Pierce-trained Technician failed to resolve the issue and the apparatus had to be placed out of service.

An emergency service call was requested from the Commercial Emergency Vehicle Technician by the Fire Chief. A technician arrived on site Sunday morning to diagnose the issue. After a complete and thorough diagnosis by the technician who was also in consultation with Pierce technicians in Ohio. Through the diagnosis it was determined that the 24-volt electric rotary actuators that perform the leveling operation of the basket had failed and would require replacement.

A plan started the following day by the EV technician to source out the required parts from Pierce through Commercial Truck Equipment Corps' parts and service manager. Through that process it was discovered that the model of rotary actuators currently on our aerial are obsolete and are no longer obtainable from Pierce Mfg. There is a replacement model being stocked, however a change of the "Weldment" part of the basket is also required to be changed to accept the replacement model. The part being identified as the "Weldment" is basically the entire frame of the basket itself.

The quoted price for the parts is as follows:

Emergency Service Call + Travel	\$1,367.50
2 - 24 V Rotary Actuators	\$17,145.45
1 - Basket Pivot Mount, Weldment	\$9,109.85
Estimated Repair Service + Travel	\$2,450.00
HST (13%) Ontario	\$ 3,909.46
Total Quote estimate	\$33,982.26

The Rotary Actuators are no longer under warranty and will be at the expense of the Town to replace. The need to replace the Weldment portion of the basket is the item being questioned by the dealer on behalf of the Town to the manufacturer to cover that expenditure associated with the repair as a “goodwill” gesture.

Options:

Council could choose not to authorize the expenditure from the Capital Expenditure Fund Reserve (CERF). This is not recommended by staff as this would require funding to come from current operating budget for fire department apparatus and equipment maintenance. This would not leave money available for the required service for other items during the remainder year.

Policy Considerations:

Establishing and Regulating Bylaw and Core Services, Delegation of Authority Bylaw, and Procurement Policy.

The Town's delegation of authority bylaw cites the procurement bylaw and authorizes the CAO for spending which exceeds the Council approved capital and operating budgets where required for the efficient and effective delivery of services. The procurement policy allows for sole source procurement (over \$20,000), where the compatibility of a purchase with existing equipment is a paramount decision.

Financial Considerations:

Staff is recommending proceeding with the repairs of the aerial ladder truck with the expenditure from the Capital Expenditure Reserve Fund up to \$33,982.26 (includes HST). Should the Weldment portion of the basket be covered by the manufacturer, the funding amount would be reduced accordingly for the Weldment piece.

Meeting Dates:

N/A

Consultation:

N/A

Documents:

N/A

Signatures

Reviewed by Department Head: Rick Desarmia

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: Draft Plan of Subdivision 47-T-22002 – Norma, Ida and Charlotte Street Extensions (2427450 Ontario Inc.)

Report Number: 23-05-08-06

Report Author and Position Title: Alix Jolicoeur, Manager of Community Services / Planner

Department: Community Services Branch

Meeting Date: May 8, 2023

Recommendations:

That Council receives Staff Report 23-05-08-06 for information as it pertains to Subdivision File No. 47-T-22002 relating to Norma, Ida and Charlotte Street Extensions (2427450 Ontario Inc.) Draft Plan of Subdivision;

And that Council, pursuant to previous Section 51(20) of the Planning Act, hold a public meeting May 23rd, 2023 to allow for public review and comment.

Background:

Owner: 2427450 Ontario Inc.

Description of Subject Lands: (See Attachment #1 – Key Plan)

Legal Description: Concession C, Part of lot 5, being parts 2 and 4 R on RP 49R3337

Area of Land: 3.2 hectares (approximately 7.9 acres)

Existing Structures: Vacant

Surrounding uses: Residential, Open Space and Institutional (The Grove Nursing Home)

Current Designations:

Official Plan: Low/Medium Density Residential Area

Zoning Designation: Residential Four Exception 39 – holding symbol 14 (R4*39(H14))

Proposal: (See Attachment #2 – Draft Plan)

The owner proposes to develop the property as a residential subdivision with 11 blocks of townhouse units, totaling 55 townhouse dwelling units.

The proposed development plan would also create a new roadway network with links to Norma Street North, Ida Street North, Charlotte Street North and Division Street. The development will include a stormwater management block. Cash-in-lieu of parkland is proposed in lieu of parkland conveyance.

In support of the application the developer provided: a Concept Plan, Grading Plan, Storm Servicing Plan, Sanitary Servicing Plan, Stormwater Facility Sizing Report, Transportation Brief, Functional Servicing Report, Geotechnical Investigation, Environmental Impact Statement, Planning Rationale, and a Draft Plan of Subdivision. Staff and the Town's Engineer of Record has been reviewing these documents.

Note: Changes to the Planning Act as part of Bill 23 removed the requirement for public meetings for subdivision applications, however, the County Planning Department and Town of Arnprior staff are recommending public meetings still be held for all subdivision applications received before this change to the Planning Act. This ensures that if any resident had been advised there would be a public meeting for these applications that a public meeting still occurs.

It should also be noted that changes under Bill 108, passed in 2019, removed the right of residents to appeal a decision on a subdivision application (appellants must be the applicant, a public body, a specified person, the Minister or the municipality).

Discussion:

Provincial Policy Statement, 2020

The Provincial Policy Statement (PPS) (effective May 1, 2020) provides direction on matters of provincial interest related to land use planning and development.

The proposed plan of subdivision is "consistent with" the PPS (2020). The Provincial Policy Statement promotes efficient development and land use patterns which sustain the financial well-being of the Province and municipalities over the long term, accommodate a range and mix of housing types, and avoid development patterns which may cause environmental concerns. The PPS provides significant direction on the issue of appropriate densities and a mix of land uses which efficiently use land and resources and avoids the need for their unjustified and/or uneconomical expansion.

Through the PPS, planning authorities are obligated to provide for an appropriate range of housing types and densities (Policy 1.4.3). Consistent with the PPS, the proposed development will contribute to the range of housing available in the Arnprior community,

efficiently uses existing infrastructure and has been designed to meet the findings of the Environmental Impact Study in order to avoid and mitigate impacts to the natural environment, this includes a 10 m buffer strip from the area zoned open space (Gillies Grove Woodland) and an additional 5 m setback from the buffer strip for all new dwelling units, and a 9 m wide stormwater services swale to be designed as a natural, riparian wetland feature to convey stormwater through the site.

Building Strong Healthy Communities (Section 1.0)

The relevant policies in Section 1.1 — Managing and Directing Land Use to Achieve Efficient and Resilient Development and Land Use Patterns of the PPS include:

“1.1.1 Healthy, liveable and safe communities are sustained by:

- a) promoting efficient development and land use patterns which sustain the financial well-being of the Province and municipalities over the long term;
- b) accommodating an appropriate affordable and market-based range and mix of residential types (including single-detached, additional residential units, multi-unit housing, affordable housing and housing for older persons), employment (including industrial and commercial), institutional (including places of worship, cemeteries and long-term care homes), recreation, park and open space, and other uses to meet long-term needs;
- c) avoiding development and land use patterns which may cause environmental or public health and safety concerns;...”

“1.1.3.2 Land use patterns within settlement areas shall be based on densities and a mix of land uses which:

- a) efficiently use land and resources;
- b) are appropriate for, and efficiently use, the infrastructure and public service facilities which are planned or available, and avoid the need for their unjustified and/or uneconomical expansion; ...

Land use patterns within settlement areas shall also be based on a range of uses and opportunities for intensification and redevelopment in accordance with the criteria in policy 1.1.3.3, where this can be accommodated.”

Housing (Section 1.4)

The relevant policies in Section 1.4 — Housing of the PPS include:

“1.4.3 Planning authorities shall provide for an appropriate range and mix of housing options and densities to meet projected market-based and affordable housing needs of current and future residents of the regional market area by:

- a) establishing and implementing minimum targets for the provision of housing which is affordable to low and moderate income households and which aligns with applicable housing and homelessness plans. However, where planning is conducted by an upper-tier municipality, the upper-tier municipality in consultation with the lower-tier municipalities may identify a higher target(s) which shall represent the minimum target(s) for these lower-tier municipalities;
- b) permitting and facilitating:
 - 1. all housing options required to meet the social, health, economic and well-being requirements of current and future residents, including special needs requirements and needs arising from demographic changes and employment opportunities; and
 - 2. all types of residential intensification, including additional residential units, and redevelopment in accordance with policy 1.1.3.3;
- c) directing the development of new housing towards locations where appropriate levels of infrastructure and public service facilities are or will be available to support current and projected needs; ...”

Natural Heritage (Section 2.1)

The relevant policies in Section 2.1 — Natural Heritage of the PPS include:

“2.1.6 Development and site alteration shall not be permitted in fish habitat except in accordance with provincial and federal requirements.”

“2.1.8 Development and site alteration shall not be permitted on adjacent lands to the natural heritage features and areas identified in policies 2.1.4, 2.1.5, and 2.1.6 [including significant woodland] unless the ecological function of the adjacent lands has been evaluated and it has been demonstrated that there will be no negative impacts on the natural features or on their ecological functions.”

Gillies Grove Woodland is identified as a significant woodland and the EIS submitted with the application considers the impact on the significant woodland. The zoning exception establishes a 10 m vegetated buffer and further 5 m setback from the buffer from the lot line abutting the Gillies Grove Woodland to mitigate potential impact to the significant woodland.

There is a watercourse identified on the subject property. The Environmental Impact Study recommends that the flow be redirected to the proposed stormwater management swale to be constructed as a natural, riparian wetland feature to convey stormwater through the site to mitigate potential impacts. The developer is responsible for ensuring they obtain any necessary federal or provincial approvals for alteration/relocation of a watercourse as required by the PPS.

Official Plan Conformity

The lands are designated as “Low/Medium Density Residential” by the Town’s Official Plan. Policy C2 of the Official Plan sets out the policy framework for the Low/Medium Density Residential Area designation.

The current proposed development is a resubmission of an earlier development proposal. The approved zoning by-law amendment for the subject property dates to 2012 when an OMB appeal was resolved.

Land Use Designation - “Low/Medium Density Residential”

The proposed development is consistent with the approved zoning of the property, however, it is not consistent with Official Plan policy C2.4.1. a) which states “The predominant form of housing in new development areas shall be in the form of single detached dwellings and in this regard, no less than 50% of the new dwelling units in any contiguous development area that has more than 20 units be comprised of single detached dwellings.”

Policy C2.4.1. c) allows for consideration of an alternative approach to the permitted housing mix outlined in policy C2.4.1. a) and states “An amendment to this Plan is not required if the Town determines that an alternative approach that is generally in keeping with this section of the Plan is appropriate.”

It was determined by Staff that the principle of development for these lands was established by the Zoning of the lands. The Zoning on the property, R4*39(H14), does not permit single detached dwellings. The proposed development seeks to achieve a compact urban form in keeping with the following policy objective:

- Achieve more compact forms of residential development in a manner that is compatible with the character and pattern of adjacent surrounding development. (C2.2(c))

The multiple connections to the existing road pattern will help integrate the development within the adjacent surrounding road network and the 9 m wide stormwater management swale to be constructed as a natural, riparian wetland feature will help create a create a buffer between existing detached dwellings and the more compact townhouse dwellings of the proposed development.

Parkland

Section E6 of the Official Plan – Public Parkland, identifies the basis for accepting cash-in-lieu of parkland. Policy E6.7. identifies that cash-in-lieu of parkland may be accepted where one or more of the following criteria are met:

- “a) The application of the rate of parkland dedication would render the remaining portion of the site unsuitable or impractical for development; or
- b) The lands that may be available for parkland dedication do not add to the network of parks in an area; or

- c) More suitable parcels of land are available for municipal park purposes in other nearby locations; or
- d) The Town has achieved the overall parkland standard of 4.0 hectares of parkland per 1,000 residents overall; or
- e) Existing municipal parkland is available in sufficient quantity and quality to accommodate further development in a particular area.”

The developer has proposed cash-in-lieu of parkland for the proposed development. The development site is fairly small for a subdivision and with the challenges of designing a street network that integrates well with existing streets, a requirement for parkland conveyance at a rate of 5% would result in a small area conveyed for park use totaling 1600 sq. m. (approximately 40 m x 40 m) and would reduce the number of potential units by up to 6 units (a loss of over 10% of the proposed units). Additionally, the proposed development is approximately half a kilometer from an existing park (Caruso Park), 180 m from the Recreational Trail, and is directly adjacent to Gillies Grove Woodland. Though Gillies Grove is not a municipal park, it is a passive recreation area open to the public.

Based on the above consideration, it is the opinion of staff that the proposed development meets the criteria for considering cash-in-lieu of parkland as conveyance of parkland would make the development site unsuitable or impractical for development by reducing the number of units by more than 10%.

Natural Heritage Resources

Schedule “C” Town of Arnprior Official Plan Natural Hazards and Heritage Areas designates a portion of the subject land as “Wooded Area” and “Natural Area”.

Applicable Official Plan policies include:

D1.2 ...

- “c) Development and site alteration shall not be permitted in fish habitat except in accordance with provincial and federal requirements

- e) Development and site alteration shall not be permitted on adjacent lands to the natural heritage features and areas identified in Sections D1.2 (a), (b) and (c) of this Plan, unless the ecological function of the adjacent lands has been evaluated and it has been demonstrated that there will be no negative impacts on the natural features or on their ecological functions.”

An Environmental Impact Study (EIS) was completed that identified the natural and physical setting of the subject property with a focus on confirming the presence or absence of natural heritage features and potential Species at Risk (SAR) or their habitat. Based on the EIS, the Planning Rationale submitted by the applicant identified that:

“potential impacts to the natural heritage features were primarily associated with the loss of woodland and forest habitat, loss of wetland habitat and indirect impacts to significant wildlife habitat and fish habitat. Impacts to significant wildlife habitat and fish habitat are primarily associated with plans to remove and redevelop portions of the on-site

wetland and watercourse, for the purpose of stormwater infrastructure development. Indirect impacts are associated with alterations to water quality through increased nutrient and sediment loading, and loss of and encroachment onto significant woodlands. Potential impacts to natural heritage features on-site can be mitigated through the implementation of development setbacks from the significant woodlands, maintaining as much as of the natural heritage features as possible, and habitat enhancements where possible.

To protect significant woodlands, habitat associated with significant wildlife habitat and habitat of species at risk, a setback of 15 m is recommended.

Where habitat loss cannot be avoided, a 9 m easement for sanitary and stormwater services shall be installed, and should be designed as a natural, riparian wetland feature to convey stormwater through the site. Additionally, to provide protection to potential SAR and their habitat on-site, reptile and amphibian exclusion fencing should be installed around all future construction areas prior to any development or site alteration, to prevent the immigration of SAR turtles and other wildlife into the construction area. Should any SAR be discovered throughout the course of any development onsite, operations should stop and the species at risk biologist with the local MECP district should be contacted immediately for further direction. Furthermore, to ensure compliance with applicable legislation, all best management practices and adherence to vegetation clearing for birds and bats, outlined in Section 7 of the supporting EIS study should be followed to ensure no negative impacts occur to natural heritage features on-site.”

The developer is responsible for ensuring they obtain any necessary federal or provincial approvals for alteration/relocation of a watercourse as required by the PPS and the Official Plan.

Traffic Impacts

The transportation brief submitted by the applicant identifies that “With the addition of site traffic volumes to the Study Area road segments, the segments experience minimal changes in traffic volumes” and that “traffic volumes within the Study Area are relatively low, and as such, signalization is not warranted at any access. This TIS does not recommend any mitigation measures to accommodate the proposed traffic volumes.”

The transportation brief is subject to review and acceptance by the Town and the County of Renfrew.

Lot Grading and Drainage

A Serviceability Study has been provided in support of the application in order to determine the ability of the site to accommodate the runoff generated by the development of the property.

The Town requires that all storm drainage be controlled to pre-development levels for all storm events up to and including the 1:100 year frequency design event. The proposal is designed such that runoff will outlet to a stormwater management pond that will ultimately discharge to the stormwater infrastructure on Dan Street.

Stormwater quality control is required and is proposed to be addressed in accordance with requirements of the Ministry of Natural Resources and Ministry of the Environment. The draft conditions will call for the developer to satisfy the Town with respect to the stormwater requirements.

Servicing

Municipal water and sanitary services are available to the site, can be provided economically and sufficient capacity has been identified by the Serviceability Study. The location and detailed design of municipal servicing is still being finalized.

The draft conditions will require the developer to satisfy the Town with respect to servicing.

Zoning Conformity

The current zoning of the residential lands is Residential Four Exception 39 – holding symbol 14 (R4*39(H14)).

Residential Four exception 39 permits townhouse dwellings subject to the provisions in the R4 zone and the additional provisions of Exception 39. Exception 39 states:

“Buffer strip location: A buffer strip shall be required along any portion of a lot line abutting an Open Space (OS) zone.

Buffer strip width (minimum): 10m or 5m beyond the vegetation dripline of trees along the property line, which is greater.

Buffer strip definition: A buffer strip shall be defined as an area cleared of any non-native species and left to naturally regenerate and further planted with caliper sized native species consistent with species composition with the adjacent Gillies Grove Woodland.

Required setback from buffer strip (minimum): 5 metres”

The proposed development conforms to the current zoning.

The zoning is subject to 'H14' (holding 14), which prevents development prior to removal of the holding. Holding 14 (H14) identifies the following conditions for removal of holding:

“A development application, being submitted and approved by the appropriate authority and that the applicable agreement is entered into and registered on title;

That servicing studies and plans for sanitary sewer, storm sewer, and water services must be submitted and approved;

That a traffic impact/analysis study indicating a phased/overall impact of development on the road system by submitted and approved; and

That a site grading and drainage plan, storm drainage report and tree preservation plan be submitted and approved.”

Holding Symbol 14 would be removed only once a subdivision agreement had been signed and registered on title.

Draft Conditions:

Council is requested to hold the required Public Meeting on behalf of the approval authority, the County of Renfrew, to consider the comments and concerns raised by the public and provide a response in terms of recommendations to the approval authority for Plans of Subdivision. The draft plan will be presented to the public at the planned public meeting.

Staff is reviewing the application and will recommend Council require conditions of draft approval once the review is complete. Also note, other conditions will be requested by external agencies (hydro, bell, gas) and other governments (County) as they pertain to their interests in the development. These requests are considered by the approval authority, the County of Renfrew.

Options:

Council could consider the application premature at this time, however, based on the supporting documents submitted, staff recommend that Council support the application subject to final review and establishing draft conditions.

Policy Considerations:

The proposed development of a vacant lot within the settlement area of the Town of Arnprior is a positive investment supporting the Town’s strategic vision of robust sustainable growth with new residential and commercial development. The units will provide a live/work/play housing option for our residents.

Financial Considerations:

See Discussion section.

Meeting Dates:

1. Public meeting – Council meeting May 23, 2023

Consultation:

- Bruce Howarth, Manager of Planning
- John Steckly, General Manager of Operations
- Michael Thivierge and Andrew Bernius of Stantec Consulting Ltd.

Documents:

1. Key Plan
2. Draft Plan of subdivision

Signatures

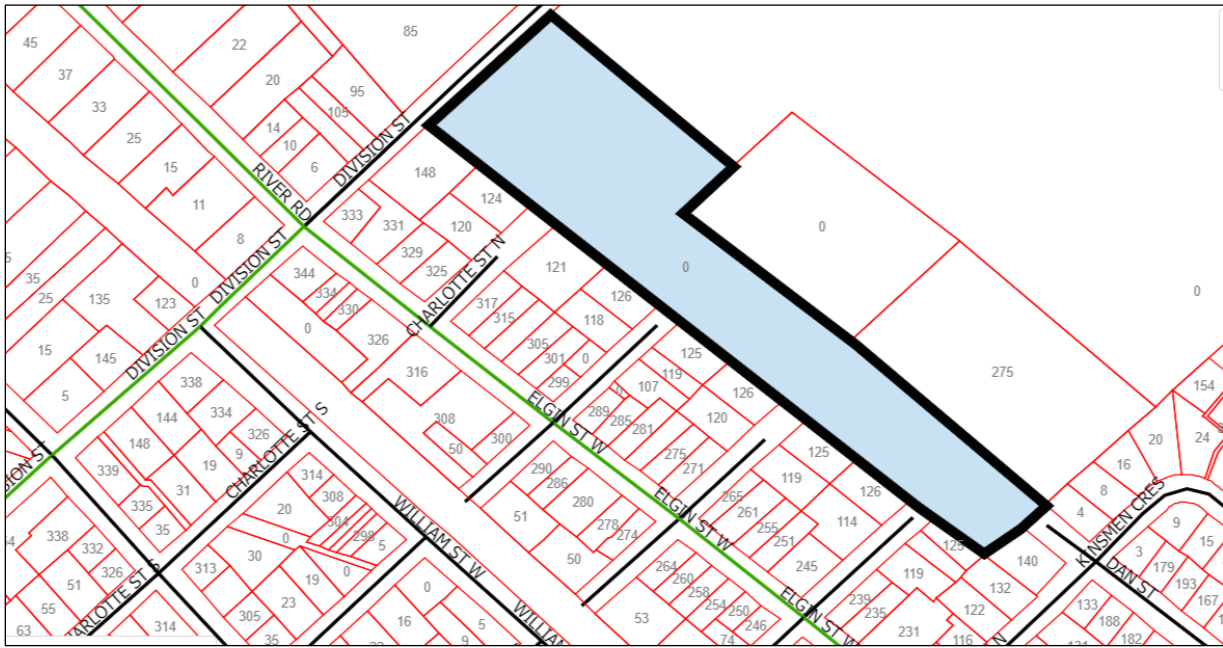
Reviewed by Department Head: Alix Jolicoeur

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

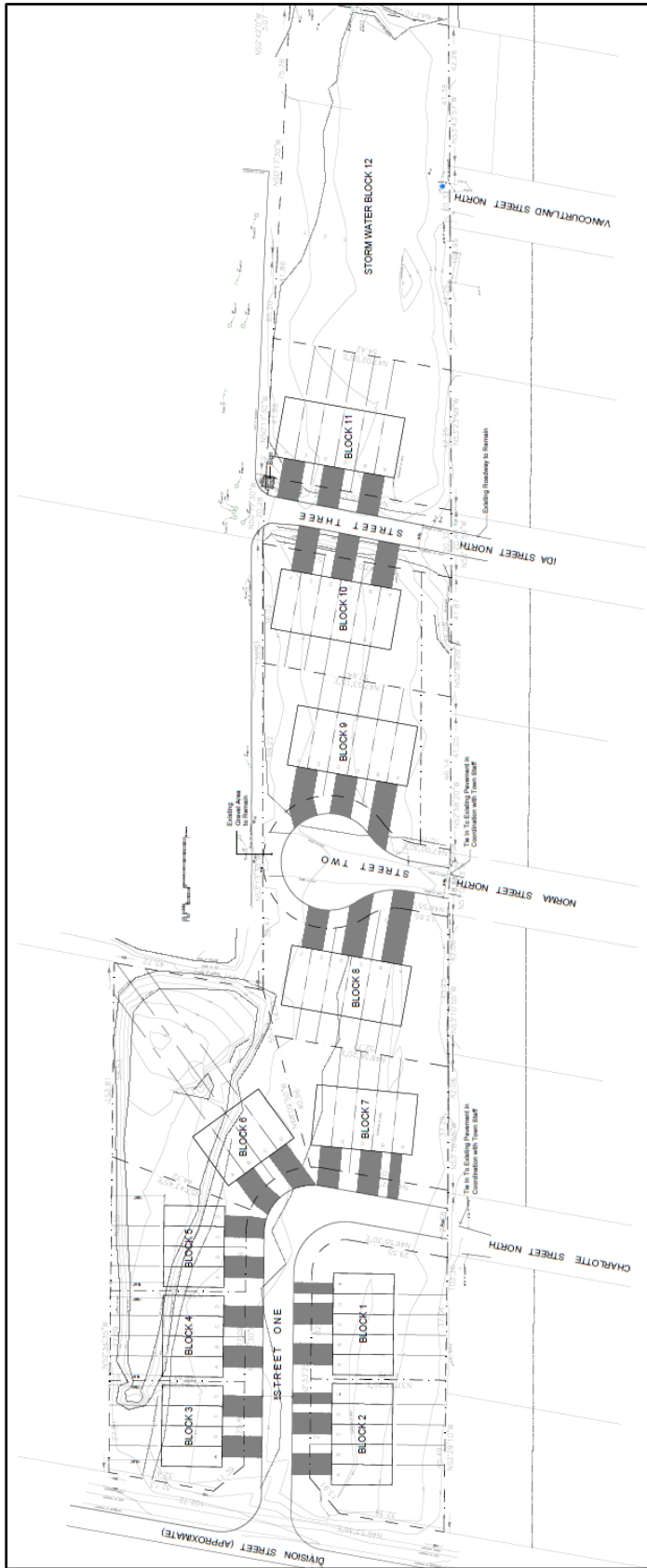
CAO Concurrence: Robin Paquette

Workflow Certified by Town Clerk: Maureen Spratt

Document 1: Key Plan



Document 2: Draft Plan of Subdivision





Town of Arnprior Staff Report

Subject: Request to Reinstate Joint Use Recreation Agreement from the Township of McNab/Braeside

Report Number: 23-05-08-07

Report Author and Position Title: Robin Paquette, CAO

Department: CAO's Office

Meeting Date: May 8, 2023

Recommendations:

That Council receive report number 23-05-08-07 as information.

And that Council direct staff to advise the Township of McNab Braeside due to the significant amount of administration that would be required to implement a billing agreement for McNab/Braeside, the Town is not in a position to entertain such an agreement at this time.

Background:

On December 22nd, 2022 the Township of McNab/Braeside provided written notice under section 3.2 of their termination of the agreement effective June 30, 2023. The Township of McNab/Braeside also stated they are open to negotiating a new agreement.

On March 28th, Council received Staff Report 23-03-27-01 "Joint Use Recreation Agreement" which provided:

- background on the current Agreement;
- discussion on the pros, cons and methodology of the Agreement; and
- considerations for Council on the termination and possible negotiation of a new Joint Use Recreation Agreement.

Council further discussed in a Closed Session under Section 239(2)(b)(k) individuals to sit on the Municipal Recreation Committee as required under the current agreement and the possibility of negotiation of a new agreement. Council appointed Mayor McGee, Councillor Grinstead, and alternate Councillor Couper to meet on at least one occasion prior to May 31st to verify the 2023 population adjustment as per section 7.6 of the current joint use agreement.

On March 30th, Mayor McGee provided a letter to Mayor MacKenzie indicating Council's decision to not proceed with negotiating a new Joint Use Recreation Agreement, as this time. The letter further provided the names of the Arnprior members assigned to the Municipal Recreation Committee, outlined the methodology for the 2023 population adjustment and offered to hold the required meeting at their earliest convenience. No response has been received to this correspondence.

Staff were directed to report back to Council identifying any amendments required to the user fees and charges bylaw. On April 24th, Council received Staff Report 23-04-24-01 "Recreation User Fees and Charges" which provided a revised "Schedule K" to the User Fees and Charges By-law and directed staff to implement policies and procedures for a costing model for Hybrid User Groups.

Discussion:

On April 28th, the Township of McNab/Braeside provided a written request that Council please disregard the letter sent to you on December 21, 2022, from Mayor Mackenzie in which Notice was given to terminate the Joint Use Recreation Agreement between the Town of Arnprior and Township of McNab/Braeside and consider reinstating the original Joint Use Recreation Agreement as previously written.

In addition to this correspondence, on May 3rd, 2023, staff received an email request for a meeting, with staff and Committee members in attendance, "to discuss the process for non-resident fees applied to McNab/Braeside residents, specifically tracking and invoicing. We need to plan for this, should an agreement not be re-entered into."

Staff had considered that the Township may enquire into the possibility of entering into a billing agreement like the Town has with the Town of Renfrew for their resident's use of the swimming pool. Staff would suggest to Council that such an agreement with the Township would be quite different from that of the Renfrew Agreement in both volume of users and scope of fees (ie. drop-in use, programming, user groups) as it would apply to all Nick Smith Centre facility use. The amount of effort and time required by Town staff to implement such an agreement would have a significant impact on the Town's administrative operations. One could argue that the previous Joint Use Recreation Agreement methodology avoided these impacts by establishing a population-based calculation, rather than a user-based calculation. Staff, while sympathetic to the amount of effort a refund system at the Township will have on staff resources there, cannot recommend having a user billing agreement with the Township.

Options:

This report has been provided for Council information and consideration.

Policy Considerations:

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;
- Be known for open, exceptional and highly effective customer service delivery where our

residents feel included in the process and decisions being made;

- 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:

As outlined in the previous staff reports, the joint use agreement funding is a fixed amount while applying user fees and charges is more variable and dependent upon various factors. While there is an expected financial impact from the termination of the Agreement as of June 30, 2023, user fees and charges have been amended to assist in recovering the majority of the anticipated funding gap for the July-December 2023 period. More time will be required implement the user fees, assess trends and determine any further financial impacts for future years.

Meeting Dates:

March 27, 2023 – Regular Meeting of Council

April 24, 2023 – Regular Meeting of Council

Consultation:

N/A

Documents:

Appendix A: Correspondence from Mayor McGee to Mayor MacKenzie dated March 30th, 2023

Appendix B: Correspondence from Lindsay Lee, CAO/Clerk, to the Town of Arnprior dated April 28th, 2023

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



105 Elgin St. West
 Arnprior, ON K7S 0A8

tel 613 623 4231
fax 613 623 8091

arnprior@arnprior.ca
www.arnprior.ca

March 30, 2023

Mayor Mark MacKenzie
 Township of McNab/Braeside
 2473 Russett Drive
 Arnprior ON K7S 3G8

RE: Joint Use Recreation Agreement

As discussed, please be advised that Council has decided not to proceed with negotiating a new Joint Use Recreation Agreement, at this time.

However, as indicated in your letters of December 21st and February 22nd, please be advised that Town Council of Arnprior has appointed Mayor Lisa McGee and Councillor Lynn Grinstead (alt. Councillor Chris Couper) as members of the Municipal Recreation Committee per Section 7.6 of the agreement to review the yearly adjustments for the January 1st to June 30th 2023 timeframe.

The methodology for establishing the population numbers used in the calculation was approved in 2021 as follows:

Update the population with census data when available and utilize MPAC Household #'s x Stats Canada Census average household size to project population increases for years when updated census data is not available.

The population figures for 2023 have been calculated based on this method and are as follows:

Population Forecast for 2023		
	Arnprior	M/B
2021 households (MPAC)	4244	3249
2022 households (MPAC)	4403	3275
Increase in Households	159	26
x Census Avg Household Size	2.2	2.5
Est. Population Increase	350	65
Arnprior Population 2022	9629	7591
Forecasted Increase	350	65
2023 Forecasted Population	9979	7656

Based on these population figures, the calculations for the 2023 agreement year are proposed as follows:

2023 Population Update - Recreation Agreement

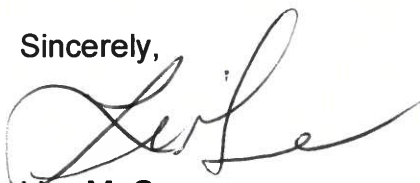
Population (2023) - McNab/Braeside	7656	60%	4594	31.5%
Population (2023) - Arnprior	9979	100%	9978.8	68.5%
	17634.8		14572	

	2021	2022	2023	2024	2025
NET Operating Deficit (Reset)	\$ 1,042,222				
NET Operating Deficit (CPI 2.0% Cap)	\$ 1,063,066	\$ 1,084,327	\$ 1,106,014	\$ 1,128,134	\$ 1,150,697
20% Pool & Efficiency Reduction	\$ (212,613)	\$ (216,865)	\$ (221,203)	\$ (225,627)	\$ (230,139)
Effective NET Operating Deficit	\$ 850,453	\$ 867,462	\$ 884,811	\$ 902,507	\$ 920,558
	5 Year Term				
	%		2023	2024	2025
Net Operating Deficit (Base reset + 2.0%)			884,811	902,507	920,558
Arnprior Portion	68.5%		605,896	618,014	630,374
Total M/B Grant	31.5%		278,916	284,494	290,184
Total M/B Grant \$			278,916	284,494	290,184
M/B \$ per capita			36.43	37.16	37.90
			2023	2024	2025
Net Operating Deficit (Base reset + 2.0%)			1,106,014	1,128,134	1,150,697
Arnprior Contribution \$			827,098	843,640	860,513
Capital Arnprior \$ (average)			560,351	560,351	560,351
Total Arnprior \$			1,387,449	1,403,991	1,420,864
Arnprior \$ per capita			139.04	140.70	142.39

McNab / Braeside:	2022	2023	2024	2025
Original Estimate	269,592	274,984	280,483	286,093
Adjusted for Population	278,557	278,916	284,494	290,184

The members of the Committee are happy to meet at your earliest convenience to confirm the population estimates as outlined.

Sincerely,



Lisa McGee
Mayor



April 28, 2023

Town of Arnprior
105 Elgin Street W
Arnprior, Ontario
K7S 0A8

Re: Joint Use Recreation Agreement – Request to Reinstate Original Agreement

We are writing this correspondence on behalf of and as per the direction of our Council in an effort to request that you please disregard the letter sent to you on December 21, 2022 from Mayor Mackenzie, in which Notice was given to terminate the Joint Use Recreation Agreement between the Town of Arnprior and Township of McNab/Braeside.

After careful and lengthy consideration, Council is asking you to disregard the Notice of Termination and consider reinstating the original Joint Use Recreation Agreement as previously written.

Please confirm if you are willing to reinstate or negotiate the original Joint Use Recreation Agreement.

Thank you,

Yours truly,

Lindsey A. Lee, AOMC, Dipl. M.M., Dipl. M.A.
CAO/Clerk
LAL/mc



Town of Arnprior Staff Report

Subject: Proclamation for Parks and Recreation Month (June 2023)

Report Number: 23-05-08-08

Report Author and Position Title: Oliver Jacob, Client Services Coordinator

Department: Client Services

Meeting Date: May 8th, 2023

Recommendations:

That Council proclaim June 2023 as Parks and Recreation 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	Yes
Section 5.2 – Request received two (2) weeks prior to the event	Yes
Section 5.2.1 – Name and Address of Organization	Town of Arnprior 77 James Street Arnprior, ON K7S 1C9
Section 5.2.2 – Contact Person’s Name	Lucas Power, Program & Events Coordinator lpower@arnprior.ca
Section 5.2.3 – Name of Proclamation and Duration	Parks and Recreation Month June 2023
Section 5.2.4 – Appropriate Wording for Proclamation	Yes

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

Section 5.2.5 – Request Flag to be flown/ flag raising ceremony	No
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 – Parks and Recreation Month (June 2023)

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

Parks and Recreation Month

June 2023

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 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 hosting thirty (30) free activities in thirty (30) days as part of 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

Now Therefore, I, Lisa McGee, Mayor of Arnprior, do hereby proclaim June 2023 as Parks and Recreation 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.

Lisa McGee, Mayor
Town of Arnprior



Town of Arnprior Staff Report

Subject: Proclamation for Seniors Month (June 2023)

Report Number: 23-05-08-09

Report Author and Position Title: Oliver Jacob, Client Services Coordinator

Department: Client Services

Meeting Date: May 8th, 2023

Recommendations:

That Council proclaim June 2023 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	Yes
Section 5.2 – Request received two (2) weeks prior to the event	Yes
Section 5.2.1 – Name and Address of Organization	Ministry for Seniors and Accessibility 777 Bay Street, College Park – 5th 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 2023
Section 5.2.4 – Appropriate Wording for Proclamation	Yes

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

Section 5.2.5 – Request Flag to be flown/ flag raising ceremony	No
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 – Seniors Month (June 2023)

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 2023

Whereas Seniors' Month is an annual province-wide celebration to recognize the considerable contributions that seniors have made to the life and vibrancy of our community; and,

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

Whereas their contributions past and present warrant appreciation and recognition and their stories deserve to be told; and,

Whereas the health and well-being of seniors is in the interest of all and further adds to the health and well-being of the community as a whole; and,

Whereas seniors are the fastest growing population segment across Canada and a significant number of Arnprior seniors are leading healthy and active lives; and,

Whereas the Town of Arnprior's Recreation Department, the Greater Arnprior Seniors' Council (GASC) and Seniors Active Living Centre (SALC) provide regular age-friendly programming for local seniors;

Now Therefore, I, Lisa McGee, Mayor of Arnprior, do hereby proclaim June 2023 as Seniors Month in the Town of Arnprior and encourage all citizens to recognize and celebrate the accomplishments of our seniors.

Lisa McGee, Mayor
Town of Arnprior



Town of Arnprior Staff Report

Subject: Proclamation for Pride Month (June 2023)

Report Number: 23-05-08-10

Report Author and Position Title: Oliver Jacob, Client Services Coordinator

Department: Client Services

Meeting Date: May 8th, 2023

Recommendations:

That Council proclaim June 2023 as Pride 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	Yes
Section 5.2 – Request received two (2) weeks prior to the event	Yes
Section 5.2.1 – Name and Address of Organization	Pflag Canada – Arnprior Chapter http://www.pflagrenfrewcounty.ca/
Section 5.2.2 – Contact Person’s Name	Sophie Smith-Doré, Lead arnprioron@pflagcanada.ca
Section 5.2.3 – Name of Proclamation and Duration	Pride Month June 2023

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

Section 5.2.4 – Appropriate Wording for Proclamation	Yes
Section 5.2.5 – Request Flag to be flown/ flag raising ceremony	Yes (between June 5 th to 11 th , 2023)
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 Month (June 2023)
2. Request Letter – Pflag Canada, Arnprior Chapter

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 Month

June 2023

Whereas June is recognized in Canada as Pride Month, a time to celebrate the contributions of persons from the 2SLGBTQ+ community, and increase efforts to build awareness; and,

Whereas the Progress Pride 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 stigma and discrimination puts 2SLGBTQ+ individuals at elevated risk of mental-health issues, substance abuse, homelessness and suicide; and,

Whereas the Town of Arnprior acknowledges and celebrates the contributions of the 2SLGBTQ+ community to the social, cultural and economic wellbeing of all Ontarians; and,

Whereas during Pride Month, we can all reflect on the progress made to recognize and protect the rights of 2SLGBTQ+ communities, and the work that still needs to be done; and,

Whereas flying the rainbow flag at Town Hall during the first week of June 2023 symbolizes the Town's celebration of diversity and support for the 2SLGBTQ+ community;

Now Therefore, I, Lisa McGee, Mayor of Arnprior, do hereby proclaim June 2023 as Pride Month in the Town of Arnprior and encourage all citizens to think about what steps we can collectively take to make our community a safe and inclusive place for all, regardless of sexual orientation, gender identity, or gender expression.

Lisa McGee, Mayor
Town of Arnprior



Sophie Smith-Doré

185 Edey Street
Arnprior, ON K7S 0G2
(613) 852-1766
arnprioron@pflagcanada.ca

April 21, 2023

To Arnprior Town Council,

Pflag Arnprior would like to make two requests for the recognition of the LGBTQ2S+ community in Arnprior this year. First, we would like to have the Progress flag raised for the first week of June. Secondly, we would like to see the entire month of June be declared Pride Month in Arnprior.

With the increase in transphobic activity, both online and in person in the form of protests targeting our own trans youth, it is more important than ever that our trans community members see their town as an inclusive and welcoming space.

As for the timing, I am uncertain if your ceremonial flag raisings take place on Mondays only, but, if that is the case, please let me know the dates so that I can arrange the event. This will be an exciting moment for our town and our community will want to be present. We will gladly provide a flag if one is required.

Sincerely,

Sophie Smith-Doré *she/her*

Pflag Canada Chapter Lead - Arnprior

**The Corporation of the
Town of Arnprior**

By-Law Number 7381-23

Being a By-Law to adopt and execute the Audited Consolidated Financial Statements for the year ending December 31, 2022.

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 pursuant to Section 295 (1) of the *Municipal Act*, 2001, S.O. as amended, within 60 days after receiving the audited financial statements of the municipality for the previous year, the Treasurer of the Municipality shall publish in a newspaper having general circulation in the municipality a notice that the statements will be made available upon request at no cost; and

Whereas, at the May 8th, 2023 Meeting of Council, the Town Municipal Auditors, KPMG, delivered the draft 2022 Consolidated Financial Statements and presented an overview and highlights of the financial statements 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, 2022 be adopted; and
2. **That** a notice will be published in the newspaper, with the Consolidated Audited Financial Statements being made available on the Town website.
3. **That** this By-law shall become effective immediately upon the passing thereof.

Enacted and **Passed** this 8th day of May, 2023.

Signatures:

Lisa McGee, Mayor

Maureen Spratt, Town Clerk

Audited Consolidated Financial Statements and
Other Financial Information of

**CORPORATION OF THE
TOWN OF ARNPRIOR**

Year ended December 31, 2022

DRAFT

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Financial Statements

Year ended December 31, 2022

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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
Chief Administrative Officer

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, 2022;
- 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, 2022, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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.

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 8, 2023

CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash	\$ 23,985,563	\$ 20,333,728
Taxes receivable	944,771	689,152
User charges receivable	750,394	679,181
Accounts receivable	1,452,822	1,012,896
Investments (note 3)	1,320,375	1,022,933
	<u>28,453,925</u>	<u>23,737,890</u>
Financial liabilities:		
Accounts payable and accrued liabilities	3,241,372	1,898,185
Accrued landfill closure and post closure (note 5)	1,016,837	1,688,731
Prepaid property taxes	188,841	112,261
Deferred revenue - obligatory reserve funds (note 4)	6,895,629	6,004,813
Deferred revenues	42,527	63,730
Security deposits	679,723	738,932
Long-term liabilities (note 6)	10,827,162	12,113,368
	<u>22,892,091</u>	<u>22,620,020</u>
Net financial assets	5,561,834	1,117,870
Non-financial assets:		
Tangible capital assets (note 13)	102,637,556	100,860,793
Tangible capital assets - Library (note 13)	199,875	129,519
Inventories	135,958	85,502
Prepaid expenses	—	5,400
	<u>102,973,389</u>	<u>101,081,214</u>
Contractual obligations (note 10)		
Commitments (note 11)		
Contingent liabilities (note 12)		
Accumulated municipal equity (note 7)	<u>\$ 108,535,223</u>	<u>\$ 102,199,084</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, 2022, with comparative information for 2021

	Budget 2022 (note 15)	2022	2021
Revenue:			
Property taxation	\$ 11,362,919	\$ 11,822,589	\$ 11,026,144
User charges	6,727,210	7,072,247	6,400,645
Government transfers	3,561,870	4,377,089	2,891,369
Transfers from deferred revenue - obligatory reserve funds:			
Development charges	541,700	1,533,955	1,503,118
Recreational land	–	32,800	–
Donation revenue	40,000	219,091	54,359
Licenses and permits	269,000	173,252	872,379
Investment income	59,500	158,820	49,771
Penalties and interest	159,000	159,165	156,855
Gain on disposal of tangible capital assets	–	66,078	192,418
Provincial offenses	–	27,542	24,838
Other	2,600	712	–
Total revenue	22,723,799	25,643,340	23,171,896
Expenses (note 14):			
General government	2,106,348	2,134,625	1,962,488
Protection to persons and property	2,963,263	4,068,722	3,085,159
Transportation services	3,283,566	2,601,739	2,599,356
Environmental services	6,332,420	5,765,011	5,249,363
Social and health services	230,550	278,604	255,361
Recreation and cultural services	4,271,724	4,160,760	3,899,367
Planning and development	347,250	297,740	330,137
Total expenses	19,535,121	19,307,201	17,381,231
Annual surplus	3,188,678	6,336,139	5,790,665
Accumulated municipal equity, beginning of year	102,199,084	102,199,084	96,408,419
Accumulated municipal equity, end of year	\$ 105,387,762	\$ 108,535,223	\$ 102,199,084

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, 2022, with comparative information for 2021

	Budget 2022 (note 15)	2022	2021
Annual surplus	\$ 3,188,678	\$ 6,336,139	\$ 5,790,665
Amortization of tangible capital assets	—	3,770,146	2,994,809
Acquisition of tangible capital assets	(6,549,500)	(6,020,881)	(3,513,742)
Proceeds on disposal of tangible capital assets	—	469,694	—
Gain on disposal of tangible capital assets	—	(66,078)	(192,418)
Decrease (increase) in inventories	—	(50,456)	21,352
Decrease in prepaid expenses	—	5,400	—
Change in net financial assets	(3,360,822)	4,443,964	5,100,666
Net financial assets (debt), beginning of year	1,117,870	1,117,870	(3,982,796)
Net financial assets (debt), end of year	\$ (2,242,952)	\$ 5,561,834	\$ 1,117,870

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, 2022, with comparative information for 2021

	2022	2021
Operating activities:		
Annual surplus	\$ 6,336,139	\$ 5,790,665
Item not involving cash:		
Amortization of tangible capital assets	3,770,146	2,994,809
Gain on disposal of tangible capital assets	(66,078)	(192,418)
Accrued landfill closure and post closure	(671,894)	56,126
Change in non-cash operating working capital:		
Taxes receivable	(255,619)	97,397
User charges receivable	(71,213)	(60,957)
Accounts receivable	(439,926)	(229,135)
Accounts payable and accrued liabilities	1,343,187	1,029,988
Prepaid property taxes	76,580	(6,800)
Deferred revenue - obligatory reserve funds	890,816	3,731,817
Deferred revenues	(21,203)	5,327
Security deposits	(59,209)	370,989
Prepaid expenses	5,400	-
Inventories	(50,456)	21,352
	<u>10,786,670</u>	<u>13,609,160</u>
Capital activities:		
Acquisition of tangible capital assets	(6,020,881)	(3,513,742)
Proceeds on disposal of tangible capital assets	469,694	-
	<u>(5,551,187)</u>	<u>(3,513,742)</u>
Investing activities:		
Purchase of investments	(297,442)	(35,497)
Financing activities:		
Repayment of long-term liabilities	(1,286,206)	(2,065,242)
Increase in cash	3,651,835	7,994,679
Cash, beginning of year	20,333,728	12,339,049
Cash, end of year	<u>\$ 23,985,563</u>	<u>\$ 20,333,728</u>

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, 2022

The Corporation of 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) Reporting entity:

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
- Arnprior Business Improvement Area Committee
- Arnprior Public Library Board

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. Over levies (under levies) are reported on the Consolidated Statement of Financial Position.

(b) Basis of accounting:

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.

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, 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, 2022

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

Trust funds and their related operations administered by the Town are not included in these consolidated financial statements.

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

Asset	Useful Life - Years
Land improvements	10 to 25
Buildings	20 to 75
Machinery and equipment	5 to 20
Vehicles	10 to 20
Linear assets	30 to 80

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

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.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Tangible capital assets (continued):

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

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:

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

(g) Employee future benefits:

The Town accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer public sector pension fund, as a defined contribution plan. As a result, the Town does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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, except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recorded as deferred revenue and recognized as revenue as the liability is extinguished.

(i) Deferred revenue:

The Town receives contributions pursuant to legislation, regulations or agreement that may only be used for certain programs or in the completion of specific work. In addition, certain user charges and fees are collected for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, or services performed.

The Town also receives restricted contributions under the authority of the federal and provincial legislation and Town by-laws. Government transfers of Canada Community Building Fund (formerly Federal Gas Tax), development charges collected under the Development Charges Act, 1997, recreational land collected under the Planning Act and building surpluses earned under the Building Code Act are restricted in their use, and until applied to applicable costs, are reported as deferred revenue - obligatory reserve funds in the Consolidated Statement of Financial Position. These amounts are recognized as revenue in the fiscal year the services are performed, or related expenses incurred.

(j) Investments:

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 is recognized as revenue in the period earned. Investment income earned on deferred revenue - 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, 2022

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 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. Significant areas requiring the use of management's estimates include the liabilities for landfill closure and post-closure costs. Actual results could differ from these estimates.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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

The Town collects and makes property tax transfers, including payments in lieu of property taxes, to the County of Renfrew and School Boards. The amounts collected and remitted are as follows:

For the year ended December 31, 2022:

	School boards	County
Property taxes	\$ 2,412,941	\$ 4,676,077
Taxation from other governments	941	26,376
	<u>\$ 2,413,882</u>	<u>\$ 4,702,453</u>

For the year ended December 31, 2021:

	School boards	County
Property taxes	\$ 2,263,934	\$ 4,276,994
Payments-in-lieu of taxes	941	28,513
	<u>\$ 2,264,875</u>	<u>\$ 4,305,507</u>

3. Investments:

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 1.00% to 4.40% (2021 - 0.60% to 2.70%) with maturity dates between March 2023 and August 2026 (2021 - May 2022 and June 2025). They have a market value of \$1,334,437 at December 31, 2022 (2021 - \$1,103,268).

4. Deferred revenue – obligatory reserve funds:

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, 2022

4. Deferred revenue – obligatory reserve funds (continued):

The transactions for the year are summarized below:

	Canada Community Building Fund	Development charges	Recreational land	Building department	Total
Balance, beginning of year	\$ 279,748	\$ 5,232,909	\$ 492,156	\$ –	\$ 6,004,813
Government grants	278,935	–	–	–	278,935
Contributions	–	1,528,769	131,673	1,106,927	2,767,369
Interest	3,514	94,949	6,930	–	105,393
Transfer to operations	(557,870)	(1,533,955)	(32,800)	(136,256)	(2,260,881)
Balance, end of year	\$ 4,327	\$ 5,322,672	\$ 597,959	\$ 970,671	\$ 6,895,629

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 42 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 3.27% (2021 - 2.86%) for inflation and a discount factor of 3.50% (2021 - 3.14%). The estimated total landfill closure and post-closure expenses are estimated to be \$1,183,429 (2021 - \$2,167,694). The Town currently has one active landfill site. The estimated liability for these expenses is recognized as the landfill capacity is used. Included in liabilities at December 31, 2022 is an amount of \$1,016,837 (2021 - \$1,688,731) with respect to landfill closure and post-closure obligations recognized to date.

The estimated average remaining capacity of the landfill site is 16% (2021 - 18%) of the total estimated capacity and the estimated average remaining life of the landfill sites is 17 years (2021 - 18 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, 2022

6. Long-term liabilities:

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

	2022	2021
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:	\$ 10,827,162	\$ 12,113,368

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

2023	\$ 1,337,069
2024	1,390,119
2025	1,324,849
2026	1,218,273
2027	1,111,166
Thereafter	4,445,686
	\$ 10,827,162

- (c) Interest expense on long term liabilities in 2022 amounted to \$472,924 (2021 - \$489,650).

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

7. Municipal equity:

	2022	2021
Investment in tangible capital assets:		
Tangible capital assets	\$ 102,837,431	\$ 100,990,312
Long-term debt	(10,827,162)	(12,113,368)
	92,010,269	88,876,944
Unrestricted surplus	4,320,848	3,580,011
Unfunded landfill closure (note 5)	(1,016,837)	(1,688,731)
Reserves (Schedule 1)	2,991,585	2,896,138
Reserve funds (Schedule 1)	10,229,358	8,534,722
Total accumulated municipal equity	\$ 108,535,223	\$ 102,199,084

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

8. Trust funds:

Trust funds administered by the Town amounting to \$824,457 (2021 - \$796,532) 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 latest available report for the OMERS plan was at December 31, 2022. At that time, the plan reported a \$6.7 billion actuarial deficit (2021 - \$3.1 billion actuarial deficit).

The amount contributed to OMERS was \$396,599 (2021 - \$385,055) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Municipal Equity classified under the appropriate functional expenditure.

10. Contractual obligations:

- (a) The Town is provided police services by the Ontario Provincial Police under Section 5.1 of the Police Services Act. There is no contract, however, the annual charges are determined based on base costs and calls for service, overtime, prisoner transport, cleaning and accommodation. The amount paid in 2022 for police services was \$1,680,190 (2021 - \$1,761,063).
- (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 amount paid in 2022 for these services was \$339,789 (2021 - \$298,451).

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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, 2021 and is for a three year period with the option of two one year extensions. The Town's annual commitment is estimated based on the number of households and is adjusted annually for inflation and fuel surcharges. The 2022 payments for recycling collection were \$287,305 (2021 - \$191,066).
- (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 contract was extended for one year to March 31, 2023. The Town's annual commitment is estimated based on the number of households and is adjusted annually for inflation and fuel surcharges. The 2022 payments for garbage collection were \$189,725 (2021 - \$145,552).

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, 2022. 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 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, 2022 (2021 - \$Nil).

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, 2022, 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.

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Land	\$ 1,650,155	\$ —	\$ —	\$ 1,650,155
Land improvements	1,466,150	498,851	(9,706)	1,955,295
Buildings	70,821,088	1,079,381	(294,364)	71,606,105
Machinery and equipment	3,750,826	305,728	(124,544)	3,932,010
Vehicles	3,595,162	398,954	(180,952)	3,813,164
Linear assets	72,842,442	3,105,705	(540,739)	75,407,408
Construction in progress	193,036	758,564	(126,302)	825,298
Total	\$ 154,318,859	\$ 6,147,183	\$ (1,276,607)	\$ 159,189,435

Accumulated amortization	Balance at December 31, 2021	Amortization	Disposals	Balance at December 31, 2022
Land improvements	\$ 689,874	\$ 67,971	\$ —	\$ 757,845
Buildings	28,244,039	1,938,647	(199,703)	29,982,983
Machinery and equipment	2,078,262	249,086	(124,544)	2,202,804
Vehicles	1,497,502	195,442	(174,973)	1,517,971
Linear assets	20,818,870	1,319,000	(247,469)	21,890,401
Total	\$ 53,328,547	\$ 3,770,146	\$ (746,689)	\$ 56,352,004

	Net book value, 2021	Net book value, 2022
Land	\$ 1,650,155	\$ 1,650,155
Land improvements	776,276	1,197,450
Buildings	42,577,049	41,623,122
Machinery and equipment	1,672,564	1,729,206
Vehicles	2,097,660	2,295,193
Linear assets	52,023,572	53,517,007
Construction in progress	193,036	825,298
Total	\$ 100,990,312	\$ 102,837,431

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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 1.

- (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, 2022

14. Segmented information (continued):

For the year ended December 31, 2022	Environmental Services	General Government	Health and Social Services	Planning and Development	Protection to Persons and Property	Recreation and Cultural Services	Transportation Services	Total
Revenue:								
Property taxation	\$ 824,196	\$ 10,998,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,822,589
User charges	5,278,279	71,284	105,627	72,215	15,831	1,437,054	91,957	7,072,247
Government transfers	158,676	1,607,700	-	38,350	-	614,433	1,957,930	4,377,089
Transfers from deferred revenue - obligatory reserve funds:								
Development charges	770,169	-	-	-	75,656	146,430	541,700	1,533,955
Recreational land	-	-	-	-	-	32,800	-	32,800
Donation revenue	-	-	-	-	-	219,091	-	219,091
Licenses and permits	-	30,273	-	-	142,979	-	-	173,252
Investment income	-	148,543	10,071	-	-	206	-	158,820
Penalties and interest	29,242	129,923	-	-	-	-	-	159,165
Gain (loss) on disposal of tangible capital assets								
capital assets	(135,170)	459,988	-	-	-	(94,661)	(164,079)	66,078
Provincial offences	-	-	-	-	27,542	-	-	27,542
Other	-	-	-	-	-	712	-	712
	6,925,392	13,446,104	115,698	110,565	262,008	2,356,065	2,427,508	25,643,340
Expenses:								
Salaries, wages and employee benefits	1,155,197	1,331,918	93,908	155,422	798,278	2,216,190	822,693	6,573,606
Interest on long-term liabilities	439,290	-	-	-	30,485	-	3,149	472,924
Materials and services	1,861,392	730,534	21,271	142,318	3,064,298	1,502,952	942,035	8,264,800
Amortization	2,138,414	59,448	-	-	169,661	406,755	995,868	3,770,146
External transfers	-	18,725	120,000	-	-	32,000	55,000	225,725
Inter-functional adjustments	170,718	(6,000)	43,425	-	6,000	2,863	(217,006)	-
	5,765,011	2,134,625	278,604	297,740	4,068,722	4,160,760	2,601,739	19,307,201
Annual surplus (deficit)	\$ 1,160,381	\$ 11,311,479	\$ (162,906)	\$ (187,175)	\$ (3,806,714)	\$ (1,804,695)	\$ (174,231)	\$ 6,336,139

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

14. Segmented information (continued):

For the year ended December 31, 2021	Environmental Services	General Government	Health and Social Services	Planning and Development	Protection to Persons and Property	Recreation and Cultural Services	Transportation Services	Total
Revenue:								
Property taxation	\$ 780,612	\$ 10,245,532	\$ -	\$ -	\$ -	\$ -	\$ -	11,026,144
User charges	5,286,224	50,299	94,796	33,479	26,659	820,409	88,779	6,400,645
Government transfers	98,963	1,648,788	-	-	6,700	286,516	850,402	2,891,369
Transfers from deferred revenue -								
obligatory reserve funds:								
Development charges	768,881	-	-	-	151,312	-	582,925	1,503,118
Recreational land	-	-	-	-	-	-	-	-
Donation revenue	-	-	-	-	-	54,359	-	54,359
Licenses and permits	-	8,132	-	-	864,247	-	-	872,379
Investment income	-	40,590	9,181	-	-	-	-	49,771
Penalties and interest	23,935	132,920	-	-	-	-	-	156,855
Gain on disposal of tangible capital assets								
capital assets	27,009	-	-	-	47,322	16,900	101,187	192,418
Provincial offences	-	-	-	-	24,838	-	-	24,838
Other	-	-	-	-	-	-	-	-
	6,985,624	12,126,261	103,977	33,479	1,121,078	1,178,184	1,623,293	23,171,896
Expenses:								
Salaries, wages and employee benefits	1,189,193	1,305,172	75,162	214,382	717,473	2,047,947	774,787	6,324,116
Interest on long-term liabilities	448,569	-	-	-	33,359	-	7,722	489,650
Materials and services	2,075,631	569,635	17,271	115,755	2,164,205	1,476,703	935,079	7,354,279
Amortization	1,406,064	76,304	-	-	164,122	339,369	1,008,950	2,994,809
External transfers	-	17,377	120,000	-	-	21,000	60,000	218,377
Inter-functional adjustments	129,906	(6,000)	42,928	-	6,000	14,348	(187,182)	-
	5,249,363	1,962,488	255,361	330,137	3,085,159	3,899,367	2,599,356	17,381,231
Annual surplus (deficit)	\$ 1,736,261	\$ 10,163,773	\$ (151,384)	\$ (296,658)	\$ (1,964,081)	\$ (2,721,183)	\$ (976,063)	\$ 5,790,665

CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

15. Budget figures:

The 2022 budget amounts that were approved were not prepared on a basis consistent with that used to report actual results under Canadian public sector accounting standards. The budget 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 2022
Total revenue	\$ 22,723,799
Total expenses	(19,535,121)
Annual surplus	3,188,678
Amortization of tangible capital assets	3,770,146
Funds available	6,958,824
Capital expenses	(6,549,500)
Principal repayments	(1,286,208)
Decrease in operating surplus	\$ (876,884)
Allocated as follows:	
Net transfers to reserves	\$ (2,520,181)
Current year surplus	1,643,297
	\$ (876,884)

16. Comparative information:

Certain comparative information has been reclassified to confirm to the financial statement presentation adopted in the current year.

CORPORATION OF THE TOWN OF ARNPRIOR

Schedule 1: Continuity of Reserves and Reserve Funds

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 15)	2022	2021
Net transfers from (to) other funds	\$ (2,520,181)	\$ 1,544,024	\$ 1,546,643
Investment income	–	246,059	72,169
Reserves and reserve fund balances, change in year	(2,520,181)	1,790,083	1,618,812
Reserves and reserve fund balances, beginning of year	11,430,860	11,430,860	9,812,048
Reserves and reserve fund balances, end of year	\$ 8,910,679	\$ 13,220,943	\$ 11,430,860
Reserves and reserve funds are comprised of the following:			
		2022	2021
Reserves set aside for specific purposes by Council:			
Reserves set aside for specific purposes by Council:			
Working capital	\$	667,038	\$ 589,912
Contingency		635,118	467,927
Building		–	470,083
Marketing		102,396	65,000
Policing		125,000	124,999
Winter control		1,059,642	760,350
Elections		10,691	30,103
Protection of property		5,352	8,989
Grants		1,400	22,182
Waste		197,730	135,834
For capital purposes:			
Business improvement area		6,354	6,354
Library		180,864	214,405
		2,991,585	2,896,138
Reserve funds:			
Landfill		1,974,314	1,881,025
Parking lot		(127,400)	(139,588)
Museum		27,536	72,693
Water		1,207,543	87,393
Wastewater		340,098	187,810
Capital		6,695,974	6,293,477
JA Gaumond		46,234	45,308
Cemetery		65,059	106,604
		10,229,358	8,534,722
Total reserves and reserve funds		\$ 13,220,943	\$ 11,430,860

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 Funds of the Corporation of the Town of Arnprior (the "Entity"), which comprise:

- the statement of financial position as at end of December 31, 2022
- 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, 2022, and its results of financial activities 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.

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

May 8, 2023

CORPORATION OF THE TOWN OF ARNPRIOR

TRUST FUNDS

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	Cemetery care and maintenance	Neilson Trust	Total 2022	Total 2021
Assets:				
Cash	\$ —	\$ 32	\$ 32	\$ 32
Investments	744,500	52,000	796,500	771,709
Accrued interest receivable	110,296	—	110,296	216,254
Due from Town of Arnprior	27,925	—	27,925	24,791
	\$ 882,721	\$ 52,032	\$ 934,753	\$ 1,012,786
Liabilities and Fund Balance:				
Due to Arnprior Municipal				
Cemetery	\$ 110,296	\$ —	\$ 110,296	\$ 216,254
Fund balance	772,425	52,032	824,457	796,532
	\$ 882,721	\$ 52,032	\$ 934,753	\$ 1,012,786

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

On behalf of the Board:

_____ Director

_____ Director

CORPORATION OF THE TOWN OF ARNPRIOR

TRUST FUNDS

Statement of Financial Activities

Year ended December 31, 2022, with comparative information for 2021

	Cemetery care and maintenance	Neilson Trust	Total 2022	Total 2021
Revenue:				
Investment income	\$ 10,071	\$ –	\$ 10,071	\$ 9,181
Care and maintenance	27,925	–	27,925	24,791
	<u>37,996</u>	<u>–</u>	<u>37,996</u>	<u>33,972</u>
Expenses:				
Cemetery maintenance	(10,071)	–	(10,071)	9,181
Excess of revenue over expenses	<u>27,925</u>	<u>–</u>	<u>27,925</u>	<u>24,791</u>
Fund balance, beginning of year	744,500	52,032	796,532	771,741
Fund balance, end of year	<u>\$ 772,425</u>	<u>\$ 52,032</u>	<u>\$ 824,457</u>	<u>\$ 796,532</u>

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

CORPORATION OF THE TOWN OF ARNPRIOR

TRUST FUNDS

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies:

The financial statements of the Corporation of the Town of Arnprior Trust Funds (the "Trusts") are prepared by management in accordance with Canadian public sector accounting standards.

(a) Basis of presentation:

These financial statements reflect the assets, liabilities, revenue and expenses of the Trusts.

(b) Basis of accounting:

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.

(c) Investments:

Investments are recorded at cost plus accrued interest and amortization of purchase premiums and discounts. If the market value of investments becomes lower than cost and this decline in value is considered to be other than temporary, the investments are written down to market value.

Interest earned on investments are reported as revenue in the period earned.

**The Corporation
Town of Arnprior**

By-law Number 7382-23

A by-law to allocate the 2022 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 2022 is greater than the estimated 2022 Operating Budget; and

Whereas Council deems it expedient to allocate the 2022 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 2022 budgeted contributions to Reserves and Reserve funds, as per attached Schedule A, be adjusted to reflect the 2022 surplus/(shortfall).
2. **That** the 2022 General Taxation Surplus be allocated as follows:
 - a. To bring the following Reserves and Reserve Funds to their minimum balances requirements as set out in the Reserve and Reserve Fund Policy:
 - i. \$234,109 to the Working Capital Reserve
 - ii. \$140,798 to the Cemetery Reserve
 - iii. \$12,604 to the Marketing & Economic Development Reserve
 - b. Address development charge administrative studies deficit resulting from implementation of Bill 23 changes.
 - i. \$255,682 for Development Charges

- c. To support additional 2023 capital requirements:
 - i. \$30,602 for Fire Department Quint Repairs
 - ii. \$567,458 for Rolling Road Rehab Tender
 - iii. \$48,000 for NSC Brine Leak Repairs

- d. To support future operating / capital requirements:
 - i. \$82,464 for the Museum Reserve Fund
 - ii. \$251,826 for the Capital Expenditure Reserve Fund.

3. **That** this by-law shall come into force and effect on the day of its passing.

Enacted and **Passed** this 8th day of May, 2023.

Lisa McGee, Mayor

Maureen Spratt, Clerk

Schedule A

2022 Reserve and Reserve Funds Contributions

Reserve & Reserve Funds	2022 Budgeted Contributions	2022 Actual Contributions	Surplus (Shortfall)
Parking Reserve	\$ 15,100	\$ 15,100	\$ -
Election Reserve	7,500	7,500	-
Building Reserve	4,630	(136,256)	(140,886)
Museum Reserve	5,000	5,000	-
Marketing & Economic Development	15,000	15,000	-
Winter Control	-	152,709	152,709
Cemetery Reserve	2,950	(42,907)	(45,857)
Capital Expenditure Reserve Fund	3,374,480	3,374,480	-
Water Reserve Fund	1,123,546	1,022,293	(101,253)
Wastewater Reserve Fund	463,990	431,543	(32,447)
Waste Management	-	175,249	175,249
Landfill Reserve Fund	51,000	51,000	-
General Operating Surplus / (Shortfall)		1,470,834	1,470,834
TOTAL Contributions	\$ 5,063,196	\$ 6,541,545	\$ 1,478,349

**The Corporation of the
Town of Arnprior**

By-law Number 7383-23

A by-law to provide for the adoption of 2023 tax rates and to provide for penalty and interest in default of payment thereof.

Whereas Section 312(2) of the Municipal Act 2001, S.O. 2001, c. 25, as amended, provides that for the purposes of raising the general local municipal levy, the council of the municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law on the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas Section 308 of the said Act requires tax rates to be established in the same proportion to tax ratios established by County of Renfrew By-law No. 45-23; and

Whereas Section 313 of the said Act requires tax rate reductions to be provided for prescribed property subclasses as established by County of Renfrew By-law No. 46-23; and

Whereas the 2023 tax levy for general own purposes has been set at \$11,240,645; and

Whereas the County of Renfrew passed By-law No. 47-23 directing the Council of the Town of Arnprior to levy specified tax rates on the assessment for County purposes; and

Whereas the province of Ontario has by regulation directed Council of the Town of Arnprior to levy specified tax rates on certain assessment for Municipal and Education purposes.

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

1. **That** the tax rates to be levied for the Town of Arnprior and tax rates set for County of Renfrew and Education, as outlined in Schedule A, be applied against the whole of the assessment for real property in each property class.
 - i. For purposes of this by-law, the commercial property class and sub-classes includes all commercial office property, shopping centre property and parking lot property.
 - ii. Amounts due to the Town of Arnprior for payments-in-lieu of tax properties shall be based on the assessment roll, municipal tax rates as per Schedule A and Education rates as per Ontario Regulation 400/98.

- iii. The tax rates as established by Ontario Regulations be applied against the whole of the acreage for real property in the Railway Right-of-way class.
2. **That** every owner shall be taxed accordingly to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:
 - i. The final levy less the interim levy at 50 percent rounded upwards to the next whole dollar shall become due and payable on the 31st day of August, 2023;
 - ii. The remaining 50 percent rounded upwards to the whole dollar shall become due and payable on the 30th day of November, 2023 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
 3. **That** there shall be imposed a penalty for non-payment thereof of taxes on due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
 4. **That** the collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
 5. **That** taxes are payable to the Corporation of the Town of Arnprior.
 6. **That** "Schedule A" attached hereto shall be and form a part of this By-law.

Enacted and passed this 8th day of May, 2023.

Lisa McGee, Mayor

Maureen Spratt, Town Clerk

**Schedule A
2023 Tax Rates**

Property Class		Town	County	Education	Total
Residential / Farm	RT	0.00913245	0.00391501	0.00153000	0.01457746
Residential Shared PIL	RH	0.00913245	0.00391501	0.00153000	0.01457746
Residential Farm - Development 1	R1	0.00319636	0.00137025	0.00053550	0.00510211
Multi-Residential	MT	0.01774984	0.00760921	0.00153000	0.02688905
Multi-Residential - New	NT	0.00913245	0.00391501	0.00153000	0.01457746
Commercial Occupied	CT	0.01657266	0.00710457	0.00880000	0.03247723
Commercial Taxable Full, Shared PIL	CH	0.01657266	0.00710457	0.01250000	0.03617723
Commercial Vacant Units	CU	0.01657266	0.00710457	0.00880000	0.03247723
Commercial Vacant Land	CX	0.01657266	0.00710457	0.00880000	0.03247723
Commercial Farm - Development 1	C1	0.00319636	0.00137025	0.00053550	0.00510211
Shopping Centre	ST	0.01657266	0.00710457	0.00880000	0.03247723
Industrial Occupied	IT	0.02252889	0.00965795	0.00880000	0.04098684
Industrial Taxable Full, Shared PIL	IH	0.02252889	0.00965795	0.01250000	0.04468684
Industrial Vacant Units	IU	0.02252889	0.00965795	0.00880000	0.04098684
Industrial Vacant Land	IX	0.02252889	0.00965795	0.00880000	0.04098684
Large Industrial Occupied	LT	0.02540678	0.01089168	0.00880000	0.04509846
Large Industrial Vacant	LU	0.02540678	0.01089168	0.00880000	0.04509846
Pipelines	PT	0.01217173	0.00521792	0.00880000	0.02618965
Farmlands	FT	0.00228311	0.00097875	0.00038250	0.00364436

**The Corporation of the
Town of Arnprior**

By-law Number 7384-23

A By-law to appoint Oliver Jacob as Acting Deputy Clerk of the Town of Arnprior

Whereas Section 224 (d), of the Municipal Act, R.S.O. 2001, provides that Council may appoint to ensure that administrative practices and procedures are in place to implement the decisions of council; and

Whereas Section 228(2) of the Municipal Act, R.S.O. 2001, as amended provides that a municipality may appoint deputy clerks who have all the powers and duties of the Clerk under this and any other Act; and

Whereas, a division registrar may, with the approval of the Registrar General, appoint one or more deputy division registrars to act for them and any such deputy while so acting has all the powers and duties of the division registrar who appointed the deputy; and

Whereas Ontario Regulation 285/04 authorized clerks of local municipalities to perform civil marriages;

Whereas Council of the Corporation of the Town of Arnprior adopted By-law Number 6252-13, as amended, authorizing the Clerk and Deputy Clerk to perform civil marriages; and

Whereas Council of the Corporation of the Town of Arnprior deems it expedient to approve the appointment of an Acting Deputy Clerk.

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

1. **That** Oliver Jacob be appointed Acting Deputy Clerk, Deputy Division Registrar, Deputy Issuer of Marriage Licences and Wedding Officiant for the Town of Arnprior.
2. **That** this By-law shall come into force and effect on the day of its passing.

Enacted and Passed this 8th day of May, 2023.

Lisa McGee, Mayor

Maureen Spratt, Clerk

**The Corporation of the
Town of Arnprior**

By-Law Number 7385-23

A by-law to award a contract for Tender PW-2023-07 Cranston, Smolkin, Maple, Gardner Rehabilitation.

Whereas Section 8 of the *Municipal Act* S.O. 2001, 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 on February 13th, 2023 Council passed By-law 7356-23 to adopt the 2023 Capital Budget which included a budget of \$1,063,000 for Rolling Road Rehabilitation; and

Whereas in accordance with the Town's Procurement Policy (By-Law 6942-19) the Town issued a Request for Tender #PW-2023-07 through a public process; and

Whereas R.W. Tomlinson Limited submitted the lowest acceptable bid of \$1,552,882.26 inclusive of HST for PW-2023-07; and

Whereas staff negotiated an expanded scope of work with R.W. Tomlinson for an additional \$202,146.98 inclusive of HST to resurface Smolkin Street from Allan Drive to Maple Drive; and

Whereas an allowance of \$50,000.00 inclusive of net HST will be included for part-time inspection and contract administration; and

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

- 1. That** Council award the RFT PW-2023-07 Cranston, Smolkin, Maple, Gardner Rehabilitation, to R.W. Tomlinson Limited for a cost of \$1,755,029.24 inclusive of HST; and
- 2. That** the budgetary shortfall of \$567,458.19 be funded from 2022 Operating Budget surplus funds; and
- 3. That** upon the CAO's approval of the final form of the foregoing documents, Council authorize the Mayor and Clerk to enter into a contract agreement with R.W. Tomlinson Limited to execute the works; and
- 4. That** and by-laws, resolutions, or parts of by-laws inconsistent with this by-law be hereby repealed.

Enacted and passed this 8th day of May 2023.

Lisa McGee, Mayor

Maureen Spratt, Clerk

**The Corporation of the
Town of Arnprior**

By-law Number 7386-23

A by-law to award contracts for the contract administration and construction of Tender #PW-2023-08 Daniel Street Intersection Realignment and Culvert Replacement.

Whereas Section 8 of the Municipal Act, 2001, S.O. 2001, 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 on February 13th, 2023 Council passed by-law 7356-23 to adopt the 2023 Capital Budget which included a budget of \$2,100,000.00 for the Realignment of Signalized Intersection of Daniel, Edey and Galvin streets, including the replacement of the Edey Street Culvert; and

Whereas in accordance with the Town's Procurement Policy (By-Law 6942-19) the Town issued a Request for Tender #PW-2023-08 through a public process; and

Whereas Goldie Mohr Ltd submitted the lowest acceptable bid of \$2,150,059.36 inclusive of HST for Tender #PW-2023-08 Daniel Street Intersection Realignment and Culvert Replacement; and

Whereas the County of Renfrew has included a funding contribution for Tender #PW-2023-08 in their 2023 budget for the amount of \$684,356.96 excluding HST; and

Whereas JP2G Consultants Inc submitted a proposal for Inspection and Contract Administration services, for PW-2023-08, under standing offer agreement, in the amount of \$98,479.50 inclusive of HST; and

Whereas an estimated budgetary shortfall of \$452.13 can be funded by available surplus 2023 Capital Budget or 2023 Operating Budget funds.

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

- 1. That** Council award the 2023 Daniel Street Intersection Realignment and Culvert Replacement Tender #PW-2023-08 to Goldie Mohr Ltd for a total of \$2,150,059.36 (including HST); and
- 2. That** Council award Inspection and Contract Administration services for Tender #PW-2023-08 to JP2G Consultants Inc for a total of \$98,479.50 (including HST); and
- 3. That** the CAO be granted authorization to enter into a funding agreement with the County of Renfrew for \$684,356.96 excluding HST; and

4. **That** the remaining budgetary shortfall of \$452.13 be funded by available 2023 Capital surplus or 2023 Operating Budget funds; and
5. **That** Council authorize the CAO to execute the agreements and related documents with the County of Renfrew, Goldie Mohr Ltd and JP2G Consultants Inc; and
6. **That** any By-laws and/or resolutions or parts of by-laws and/or resolutions that are inconsistent with the provisions of this By-law and the same are hereby repealed or rescinded insofar as it is necessary to give effect to the provisions of this By-law.

Enacted and Passed this 8th day of May 2023.

Signatures:

Lisa McGee, Mayor

Maureen Spratt, Town Clerk