



## **Town of Arnprior**

### **Regular Meeting of Council Agenda**

**Date: Monday, June 23<sup>rd</sup>, 2025**

**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 – June 9, 2025](#) (Page 1-13)**
- 8. Awards / Delegations / Presentations**
  - a) Presentation**
    - i) Fire Department Retirements – David Wiggins and Barry Burnette**
    - ii) [2024 Audit Findings Report](#) - KPMG (Page 14-45)**
    - iii) [Ontario Regulation 453/07 - Water Financial Plan](#) – GM Operations (Page 46-53)**

## **9. Public Meetings**

- a) **Zoning By-law Amendment 6/25 – 10 William Street West**  
(Page 54-55)

## **10. Matters Tabled / Deferred / Unfinished Business**

## **11. Notice of Motion(s)**

## **12. Staff Reports**

- a) **Zoning By-law Amendment 4/24 – 24 Ottawa St., 258 Albert St., and 257 and 269 John St. N.**, Alix Jolicoeur, Manager of Community Services/ Planner (Page 56-66)
- b) **Zoning By-law Amendment 5/25 – 85 Madawaska Blvd.**, Alix Jolicoeur, Manager of Community Services/ Planner (Page 67-87)
- c) **Improvements to Zoning By-Law and Official Plan Amendment Processes**, Alix Jolicoeur, Manager of Community Services/ Planner (Page 88-93)
- d) **Nick Smith Centre Meeting Room Lease - Arnprior Packers**, Graeme Ivory, Director of Recreation (Page 94-97)
- e) **Biannual Financial Update**, Jennifer Morawiec, General Manager, Client Services/Treasurer (Page 98-105)

## **13. Committee Reports and Minutes**

- a) **Mayor's Report**
- b) **County Councillor's Report**
- c) **Committee Reports and Minutes**
  - i) **Accessibility and Age Friendly Advisory Committee Minutes, April 2, 2025** (Page 106-109)
  - ii) **Culture and Diversity Advisory Committee Minutes, April 7, 2025** (Page 110-112)
  - iii) **Environmental Advisory Committee Minutes, April 22, 2025** (Page 113-116)

## **14. Correspondence & Petitions**

- a) **Correspondence**
  - iv) **Correspondence Package I-25-JUN-12**

## **15. By-laws & Resolutions**

### **a) By-laws**

- i) **By-law No. 7600-25** – Zoning By-law Amendment 4/24 – 24 Ottawa St., 258 Albert St., and 257 and 269 John St. N. (Page 117-118)
- ii) **By-law No. 7601-25** – Zoning By-law Amendment 5/25 – 85 Madawaska Blvd. (Page 119)
- iii) **By-law No. 7602-25** – Adopt 2024 Consolidated Audited Financial Statements (Page 120-158)
- iv) **By-law No. 7603-25** - Allocate 2024 Reserve Contribution Adjustment (Surplus/Shortfall) (Page 159-161)
- v) **By-law No. 7604-25** – Water Financial Plan (Page 162-206)
- vi) **By-law No. 7605-25** – Arnprior Packers Lease Agreement (Page 207-223)

### **b) Resolutions**

- i) **Ontario Regulation 453/07 - Water Financial Plan** (Page 224)

## **16. Announcements**

## **17. Closed Session**

## **18. Confirmatory By-law**

By-law No. 7606-25 to confirm the proceedings of Council.

## **19. Adjournment**

Please Note: Please see the [Town's YouTube channel](#) 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 and Town Website



**ARNPRIOR**

## **Minutes of Council Meeting**

**June 9<sup>th</sup>, 2025, 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 Ted Strike  
Councillor Tom Burnette  
Councillor Chris Toner  
Councillor Chris Couper

#### **Council Members Present (Virtual):**

#### **Council Members Absent:**

Councillor Lynn Cloutier

#### **Town Staff Present:**

Robin Paquette, CAO  
Kaila Zamojski, Town Clerk  
Jennifer Morawiec, GM Client Services/Treasurer  
Kaitlyn Wendland, Deputy Clerk  
Graeme Ivory, Director of Recreation  
Alix Jolicoeur, Manager of Community Services/Planner  
John Steckly, GM Operations  
Patrick Foley, Engineering Officer  
Rick Desarmia, Fire Chief  
Chris Crowder, Captain/FPPO  
Cory Nicholas, Deputy Fire Chief

### **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 except Councillor Lynn Cloutier.

### **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 199-25  
Moved by Dan Lynch  
Seconded by Chris Couper

**Be It Resolved That** the agenda for the Regular Meeting of Council dated Monday, June 9<sup>th</sup>, 2025, be adopted as amended with the removal of item 12(d) (Nick Smith Center Meeting Room Lease – Arnprior Packers) and the addition of item 12(e) (Proclamation for Pollinator Week (June 16 – 22, 2025)).

Resolution Carried

#### **5. Disclosures of Pecuniary Interest**

None

#### **6. Question Period**

None

#### **7. Adoption of Minutes of Previous Meeting(s)**

Resolution Number 200-25  
Moved by Chris Couper  
Seconded by Ted Strike

**That** the minutes of the Regular Meeting of Council listed under Item 7 (a) on the Agenda be adopted (Regular Meeting of Council – May 26, 2025).

Resolution Carried

#### **8. Awards/Delegations/Presentations**

None

#### **9. Public Meetings**

Resolution Number 201-25 (6:31 PM)  
Moved by Dan Lynch  
Seconded by Chris Toner

**That** Council move into a Public Meeting regarding:

- a)** Application for Zoning By-Law Amendment 4/24 (24 Ottawa St., 258 Albert St., and 257 and 269 John St. N.)
- b)** Application for Zoning By-Law Amendment 5/25 (85 Madawaska Blvd.)

Resolution Carried

The public meeting was opened at 6:31 PM.

**a) Zoning By-law Amendment 4/24 – 24 Ottawa St., 258 Albert St., and 257 and 269 John St. N.**

Alix Jolicoeur, Manager of Community Services/Planner, provided an overview presentation outlining the proposed Zoning By-Law Amendment No. 4/24 for the subject property.

No public comments were received and no written comments received to this date.

**b) Zoning By-law Amendment 5/25 – 85 Madawaska Blvd. (6:37 pm)**

Alix Jolicoeur, Manager of Community Services/Planner, provided an overview presentation outlining the proposed Zoning By-Law Amendment No. 5/25 for the subject property.

Public Comments:

- Consultants from Novatech appeared on behalf of the applicant and indicated that they would be happy to answer any questions. Council did not have any questions for the consultants.

The public meeting was declared closed at 6:43 PM.

Resolution Number 202-25 (6:43 PM)

Moved by Tom Burnette

Seconded by Chris Couper

**That** Council resume to the Regular Meeting of Council.

Resolution Carried.

**10. Matter Tabled/ Deferred/ Unfinished Business**

None

**11. Notice of Motion(s)**

None

**12. Staff Reports**

**a) Impact of Ontario Regulation 343/22 on Fire Department Water Rescue Program,  
Cory Nicholas, Deputy Fire Chief**

Resolution Number 203-25

Moved by Tom Burnette

Seconded by Chris Couper

**That** Council recognize Option 1B – Hybrid Certification as outlined below as the preferred approach to maintaining water and ice rescue capabilities for the Town of Arnprior Fire Department (AFD), considering operational requirements, volunteer

capacity, regulatory compliance, and long-term financial responsibility and direct staff to train to this standard; and

**That** Council directs staff to advise both the Town of Renfrew and Township of Horton that the Town of Arnprior wishes to discontinue the current Ice and Water Rescue Agreements designating the Arnprior Fire Department as the primary first response agency for water rescue.

Resolution Carried

**b) Grant Application: Health & Safety Water Stream, John Steckly, General Manager, Operations**

Resolution Number 204-25

Moved by Chris Toner

Seconded by Dan Lynch

**That** Council directs staff to make an application to the Health & Safety Water Stream grant program, for the proposed Victoria Street Reconstruction Project.

Resolution Carried

**c) Bell Fire Monument, Patrick Foley, Engineering Officer**

Resolution Number 205-25

Moved by Tom Burnette

Seconded by Ted Strike

**That** Council direct staff to amend the Long-Range Capital Forecast to include a \$20,000 capital project to install a bell monument at the Stanley Tourangeau Fire / Police Service Centre in 2026.

Resolution Amended

Resolution Number 206-25

Moved by Dan Lynch

Seconded by Tom Burnette

**That** Resolution Number 204-25 be amended to replace the wording as follows:

**“That** Council direct staff to proceed with a \$20,000 capital project to install a bell monument at the Stanley Tourangeau Fire / Police Service Centre in 2025, to be funded from the Capital Expenditure Reserve Fund.”

Resolution Carried

Resolution Number 207-25  
Moved by Tom Burnette  
Seconded by Ted Strike

**That** Council direct staff to proceed with a \$20,000 capital project to install a bell monument at the Stanley Tourangeau Fire / Police Service Centre in 2025, to be funded from the Capital Expenditure Reserve Fund.

Carried as amended

**e) Proclamation for Pollinator Week**, Kaitlyn Wendland, Deputy Clerk

Resolution Number 208-25  
Moved by Chris Toner  
Seconded by Chris Couper

**That** Council proclaim June 16<sup>th</sup> to 22<sup>nd</sup>, 2025, as Pollinator Week in the Town of Arnprior.

Resolution Carried

The Deputy Clerk read the proclamation:

**Whereas**, pollinator species such as birds and insects are essential partners of farmers and ranchers in producing much of our food supply; and

**Whereas**, pollination plays a vital role in the health of our national forests and grasslands, which provide forage, fish and wildlife, timber, water, mineral resources, and recreational opportunities as well as enhanced economic development opportunities for communities; and

**Whereas**, pollinator species provide significant environmental benefits that are necessary for maintaining healthy, biodiverse ecosystems; and

**Whereas**, the Town of Arnprior and its residents maintain green spaces throughout the Town that provide habitats to many pollinator species; and

**Whereas**, the Province of Ontario provides producers with conservation assistance to promote wise conservation stewardship, including the protection and maintenance of pollinators and their habitats on working lands and wildlands; and

**Whereas**, the Arnprior and District Museum's clock tower will be lit up with the colours yellow and orange from June 16<sup>th</sup> to June 22<sup>nd</sup>, 2025 to show our support.

**Now Therefore**, the Council of the Town of Arnprior does hereby proclaim June 16<sup>th</sup> to 22<sup>nd</sup>, 2025, as Pollinator Week in the Town of Arnprior, as requested by the Environmental Advisory Committee, and encourages all residents to learn more about pollinators, plant native species that support pollinators, support local bees and beekeepers, and continue to promote the health and wellbeing of pollinators in our community.

### **13. Committee Reports and Minutes**

#### **a. Mayor's Report**

Mayor McGee reported the following:

- Mayor McGee, the CAO, the General Manager of Operations and the Engineering Officer met with MPP Denault to discuss the Madawaska River Crossing Project. MPP Denault and staff are going to continue to review this project and see how they can support our needs to have this completed in a timely manner. Appreciate the timely response from our MPP and his continued support.
- The Town just concluded a really big weekend with Priorpalooza, the Big Give, and the first Sunday Market. It was great to see so many people show up for each event. Offered congratulations to MPP Denault on winning the "Off with your head challenge" at Priorpalooza.
- Last week the Town celebrated the opening of Pride Month and raised the Pride flag together in front of Town Hall.
- Last week the Mayor participated in a Strong Mayor Legislation Webinar which provided an overview of the legislation.

#### **b. County Councillor's Report**

County Councillor Lynch reported the following from the County of Renfrew:

- At the last County meeting there were four delegations.
  - Health Chair, Michael Donahue, introduced the three German Paramedics who spent the week with the County of Renfrew Paramedic Service.
  - Jason St. Pierre and Lisa Severson provided an annual update from the Eastern Ontario Regional Network, including the Cell Gap Project and highlights of the 2024-2028 Strategic Plan. In Renfrew County 47 new builds were planned with 27 of 47 new sites are in service, 25 upgrades were completed, and nine co-locations are in the process of being completed.
  - Nadia Prescott, Ottawa West Four Rivers Ontario Health Team, made a presentation on the Primary Care Team expansion proposals recently submitted to address the needs in the communities of Arnprior and McNab/Braeside. This presentation will be scheduled for Arnprior's Council in the near future.

- Stefani Van Wijk, Chair, and Meghan James, Vice-Chair, of the Ottawa Valley Tourist Association (OVTA) Board of Directors provided an annual update on the state of tourism in the Ottawa Valley, the critical role played by the OVTA and how tourism is fuelling economic growth and community vitality in the region. As well they commented on having other towns implement the Municipal Accommodations Tax, including Petawawa who started in January 2025 and has raised \$17,000 in the first quarter.
- On May 30, 2025, County Councillor Lynch attended May Day 2025 in Renfrew to support daycares. There were 462 attendees. Through the County Director of Community Services, Andrea Patrick, the Town of Arnprior's Manager of Culture/Curator, Emily Stovel, is now part of their network.
- This Wednesday County Councillor Lynch will be attending the AMO Rural Healthy Democracy Forum in Almonte.
- County Councillor Lynch will be participating in the Warden's Golf Tournament on June 20, 2025.
- The next County meeting is scheduled for June 12, 2025.

### **c. Committee Reports and Minutes**

Councillor Chris Couper reported the following from the Culture and Diversity Advisory Committee:

- The Committee had a Land Acknowledgement Workshop led by an Indigenous Culture and Heritage Consultant.
  - The workshop started by asking participants, what is a territory or land acknowledgment? A territory or land acknowledgment is intended to be an act of reconciliation by settlers on Indigenous lands. A meaningful statement is one from the heart involving recognition and respect for the ancestral territories of Indigenous Peoples and the human beings who still know these places as home.
  - One important fact the workshop presented was that land acknowledgments must include a recognition of the continued impacts of colonialism and include an action-based commitment to invest in these relationships and these homelands.
  - Land acknowledgments can easily become a token gesture rather than a meaningful practice. When the same land acknowledgment is read every time, it risks being a token gesture.
  - The Committee learned in their workshop to craft a very personal land acknowledgment, which would mean that everyone around the table would have their own land acknowledgment.
  - The Committee's next steps will be to receive all the guiding information that they discussed in the workshop and schedule a Special Meeting to summarize all this information for a presentation to Council.

Councillor Chris Toner reported the following from the Arnprior and McNab/Braeside Archives:

- The Archives have been working through a few issues with their emergency lighting. The unit needs replacement and Archive staff have been working along with town staff to get the new replacement quickly.
- The Archives has also purchased a new commercial grade canopy tent to replace the old consumer grade tent that failed. This more robust tent will better suit the Archive's planned outreach initiatives.
- The past two months have seen a lower volume of research requests but there were meaningful requests from the public that generated a total of \$838 in research-related sales. The lower research requests enabled more work to be completed on the backlog of digital transfers of audio tapes and video records and the online digitization efforts and maintenance of online records.
- The archivist has been assisting Laurie Dougherty in the completion of the Charles MacNamara exhibition. This upcoming exhibition will bring together years of research into a cohesive physical/mobile public exhibition. There was also a collaboration with the museum to digitize approximately 500 slides.
- Student placement Mariah and the abundance of volunteers are continuing to contribute significant work towards processing items in the backlog and supporting various research requests and projects.
- The Archives is continuing with public outreach and engagement through social media. A new blog series titled Behind the Vault: Discoveries in our Archives, aims to share fascinating archival finds. The first post in the series featured research by volunteer Dave Forsyth on the Three Bridges, an archival storytelling blog on the three Elgin St. bridges of Arnprior.
- The Archives voted in the new executive, Sara MacKenzie as president, Kim Clifford as vice president and Brian Gilhuly as treasurer.
- Following the board meeting we had a volunteer appreciation lunch and discussed the planned Archives Volunteer Showcase in the fall. Dates and times will be determined later.
- It is a very exciting time for the AMB Archives. The new president Sara has exciting new initiatives. Stay tuned and make sure to visit the AMB Archives webpage for some interesting blog posts.

#### **14. Correspondence & Petitions**

##### **a) Correspondence Package No. I-25-JUN-11**

Resolution Number 209-25

Moved by Chris Couper

Seconded by Ted Strike

**That** Correspondence Package Number I-25-JUN-11 be received as information and filed accordingly.

Resolution Carried

County Councillor Lynch made the following comments:

- Page 4: As part of its plan to protect Ontario, the provincial government is investing almost \$22 million to help municipalities and emergency response centres support the transition to a new 911 communications system known as Next Generation 911. He asked the CAO if this will affect the Town's Fire Calls through Brockville.
  - In response to County Councillor Lynch the CAO noted that this funding is to assist with upgrades needed to implement the Federally regulated Next Gen 911 system. Brockville dispatch who provides the Town's service is undertaking upgrades which could include new telephone systems, call handling systems and internal network and cyber security infrastructure. The new system allows for more features than traditional 911, including the ability to text, share videos, and send location data. It will also give emergency operators and dispatchers the ability to identify the location of a call using GPS coordinates, resulting in a safer, faster and more informed emergency response.
- Page 6: Good news for the Legion Veterans Service Officers as the Ontario government has launched its new Ontario Veterans Award for Community Service Excellence.
- Page 33: Good news for residents receiving the Canada Disability Benefit (CDB) as income as the Ontario government intends to exempt the CDB as income.
- Page 75: Residents are asked to participate in the annual Silver Chain Challenge between the County of Lanark and the County of Renfrew. The challenge started on June 1<sup>st</sup> and residents can register through the County website to log their kilometers biked. The County with the most kilometers at the end of the month will win.
- Page 87: The Railway Association of Canada is asking municipalities to complete a survey on the modernization of the proximity guidelines of land close to railway operations. More information is available on the RailCan website. He asked the CAO if the Town has completed this survey.
  - In response to County Councillor Lynch the CAO noted that the survey appeared to have closed already but the Town will remain engaged with future opportunities.
- Page 115: The Association of Municipalities of Ontario (AMO), in collaboration with Toronto Metropolitan University's Rogers Cybersecure Catalyst, is hosting a vital training session to support municipal councillors in understanding and addressing today's cybersecurity threats. On October 21, 2025, from 1:00 PM to 4:00 PM, participants will engage in expert-led lectures, guided discussions, and practical activities that explore the evolving cyber threat landscape, highlight best practices in prevention, and clarify the leadership role of elected officials during a cyber event. He asked the CAO if she would be able to book councillors who are interested in attending.



- In response to County Councillor Lynch the CAO noted that she can certainly book any councillors that are interested in attending. She noted that the Town provides Council and staff with regular cybersecurity training opportunities through our IT consultant and reminded Council to continue to participate in these online sessions.
- Page 133: Recognized the Certificate of Appreciation to the Town of Arnprior received from the Physician Recruitment Committee for the Town's support for the latest version of Doctors Dining Duel held in April.

Councillor Chris Couper made the following comments:

- Page 19: As summer nears and people are looking to travel, there is no better time to explore and celebrate all the beauty and culture that Ontario has to offer. The Ontario Government has started a We Stand campaign to feature some of Ontario's landscapes and some of the province's top destinations. Ontario's tourism industry supports more than 325,000 jobs and contributes \$32 billion to Ontario's GDP. MPP Denault has helped announce over \$200 million to protect Ontario's tourism sector including festivals and events across the province.
- Page 62: Ontario just wrapped up Local Food Week. Now more than ever it is important to buy local, home-grown products and food in order to protect 871,000 jobs and \$51 billion in the agriculture and food sector. If you are looking to buy local, look for the Foodland Ontario logo when shopping or shop in local places like Arnprior's Sunday Market.

**b) Correspondence Package No. A-25-JUN-07**

Resolution Number 210-25  
 Moved by Dan Lynch  
 Seconded by Chris Toner

**That** Correspondence Package Number A-25-JUN-07 be received and the recommendations be brought forward for Council consideration.

Resolution Carried

**15. By-laws & Resolutions**

**a) Resolutions**

**i. Municipal Grants Application (In-Kind Request) – Terry Fox Foundation**

Resolution Number 211-25  
 Moved by Dan Lynch  
 Seconded by Tom Burnette

**That** Council of the Corporation of the Town of Arnprior receive the Municipal Grant request from the Terry Fox Foundation for the 2025 Terry Fox Run; and

**Whereas** the Terry Fox Foundation is an eligible organization under the Municipal Grants Policy; and

**Whereas** the Terry Fox Foundation will be hosting the Terry Fox Run on Sunday, September 14th, 2025, at Robert Simpson Park which is a fundraising event that supports the Terry Fox Foundation to fund cancer research; and

**Therefore Be It Resolved That** Council approve the request for waiving the Robert Simpson Park Gazebo Rental Fee (value of approximately \$550) on Sunday, September 14th, 2025, for the Terry Fox Run; and

**Further That** the Terry Fox Foundation 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

**ii. Request for Support – Arnprior Regional Health Foundation – Water Bill Insert in July/August 2025 Water Bills**

Resolution Number 212-25

Moved by Chris Couper

Seconded by Tom Burnette

**That** Council of the Corporation of the Town of Arnprior receive the correspondence from the Arnprior Regional Health Foundation; and

**Whereas** the Arnprior Regional Health Foundation has included a Community Update as a water bill insert in previous years to reach all local homes, share updates on their programming and provide an opportunity for local residents to give back to healthcare in a meaningful way; and

**Further That** Council approves the request from the Arnprior Regional Health Foundation to include a letter from the ARH Foundation in the July/August 2025 utility bill mailing to be delivered to homes in early September 2025 at no cost to the ARH Foundation.

Resolution Carried

## **16. Announcements**

County Councillor Lynch made the following announcements:

- This past Saturday was a great Priorpalooza Event. Of note, Mayor McGee lost in a tie breaker at a Priorpalooza Jousting match to MPP Denault.
- The Lions Club is having their annual Jail or Bail this Saturday at Giant Tiger.
- This Saturday at 2:00 PM, the local Cadets will be having their graduation parade at the Arnprior District High School.

- On July 6, 2025, residents can attend the “Stone Soup” which will be held at the Christian Education Centre from 4:00PM – 7:00 PM.
- The Township of McNab/Braeside will be celebrating its 200-year anniversary on June 28, 2025 from 10:00 AM – 4:00 PM.

## **17. Closed Session**

Resolution Number 213-25 (7:52 PM)

Moved by Chris Couper

Seconded by Ted Strike

**That** Council move into Closed Session to discuss one (1) matters pursuant to Section 239 (2)(b) of the Municipal Act, 2001, as amended, to discuss a personal matter about an identifiable individual, including municipal or Local Board employees (Secondary School Bursaries).

Resolution Carried

Resolution Number 214-25 (8:07 PM)

Moved by Tom Burnette

Seconded by Ted Strike

**That** Council resume to Open Session.

Resolution Carried

Resolution Number 215-25

Moved by Dan Lynch

Seconded by Chris Toner

**That** Council direct staff facilitate the awarding of the 2025 Secondary School Bursaries as directed.

Resolution Carried

## **18. Confirmatory By-Law**

Resolution Number 216-25

Moved by Chris Couper

Seconded by Tom Burnette

**That** By-law No. 7599-25, being a By-law to confirm the proceedings of the Regular Meeting of Council held on June 9<sup>th</sup>, 2025, be and is hereby approved.

Resolution Carried

## **19. Adjournment**

Resolution Number 217-25  
Moved by Ted Strike  
Seconded by Tom Burnette

**That** this meeting of Council be adjourned at 8:08 PM.

Resolution Carried

## **Signatures**

Lisa McGee, Mayor

Kaila Zamojski, Town Clerk



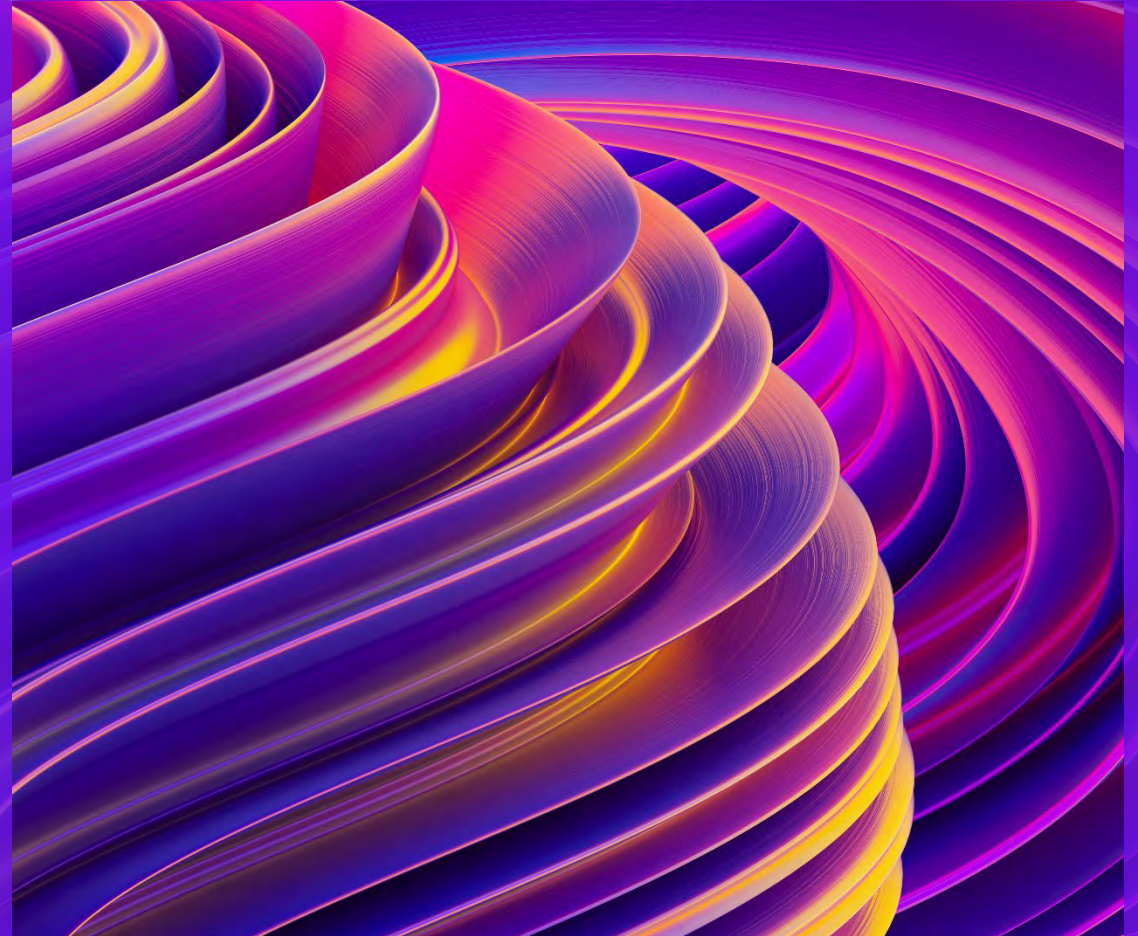
# Corporation of the Town of Arnprior

Audit Findings Report for the year ended  
December 31, 2024

*KPMG LLP*

Prepared as of June 16, 2025 for the presentation to  
Council on June 23, 2025

[kpmg.ca/audit](https://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](mailto:lahuber@kpmg.ca)



**Jessica Rothwell, CPA**

Audit Manager

613-267-9026

[jrothwell@kpmg.ca](mailto:jrothwell@kpmg.ca)



**Lucy Xu**

Audit Senior Accountant

613-350-1240

[lucyxu1@kpmg.ca](mailto:lucyxu1@kpmg.ca)



# Table of contents

## 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.

<b>4</b>	<b>Highlights</b>	<b>5</b>	<b>Status</b>	<b>6</b>	<b>Financial Statement Highlights</b>	<b>13</b>	<b>Significant changes</b>
<b>14</b>	<b>Risks and results</b>	<b>16</b>	<b>Policies and practices</b>	<b>18</b>	<b>Specific topics</b>	<b>19</b>	<b>Misstatements</b>
<b>20</b>	<b>Control deficiencies</b>	<b>21</b>	<b>Independence</b>	<b>22</b>	<b>Appendices</b>		

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. This report is intended solely for the information and use of Management and those charged with governance 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

We have completed the audit of the consolidated financial statements (“financial statements”) of the Corporation of the Town of Arnprior (the “Town”) for the year ended December 31, 2024, with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report.

Significant changes

☐

Significant changes from the prior year

- No changes to risk assessment
- No changes to audit strategy assessment

Risks and results & Significant unusual transactions

☒

Significant risks

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

☒

Other risks of material misstatement

- Other financial reporting risks that required additional audit procedures

☐

Going concern matters

☐

Significant unusual transactions

Policies and practices & Specific topics

☒Accounting policies and practices

☐Critical accounting policies and practices

☐Critical accounting estimates

☒Other financial reporting matters

☒Specific topics

Misstatements

☐Uncorrected misstatements

☐Corrected misstatements

Control deficiencies

☐Other observations

☐Significant deficiencies

☐No matters to report

☒Matters to report – see link for details



# Status

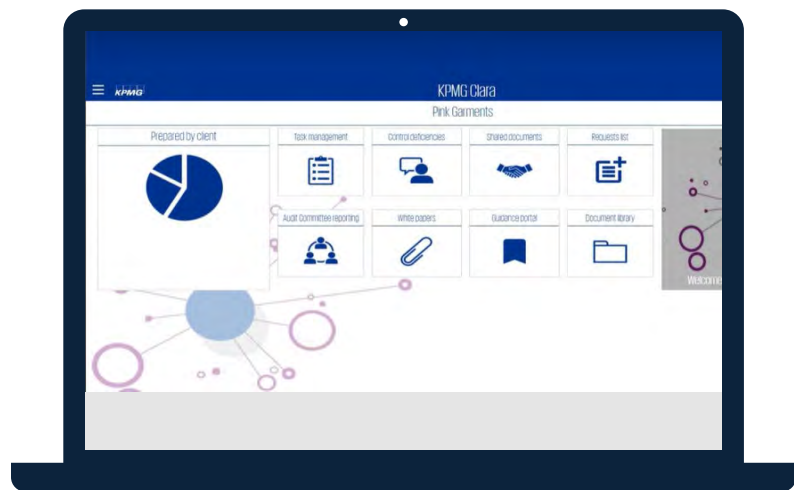
In preparation of our Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing the final documentation requirements in our audit file;
- Completing our discussions with Council;
- Completion of our subsequent events review procedures up to the date of our auditor’s report;
- Obtaining evidence of Council’s approval of the financial statements; and
- Receipt of signed management representation letter.

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.

A draft of our auditor’s report is provided in [Appendix 1a: Draft Auditor’s Report](#).

## KPMG Clara for Clients (KCfc)



**Real-time collaboration and transparency**  
We leveraged **KCfc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCfc to coordinate requests from management.

# Financial Statement Highlights

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash	\$ 24,128,086	\$ 23,698,920
Taxes receivable	1,507,095	980,736
User charges receivable	932,634	885,976
Accounts receivable	1,805,363	1,988,208
Investments (note 3)	2,983,912	3,000,678
	31,357,090	30,554,518
Financial liabilities:		
Accounts payable and accrued liabilities	1,710,124	2,008,603
Asset retirement obligations (note 5)	1,464,514	1,420,779
Prepaid property taxes	187,665	230,328
Deferred revenue - obligatory reserve funds (note 4)	6,078,518	8,041,978
Deferred revenues	256,186	186,492
Security deposits	363,854	627,883
Long-term liabilities (note 6)	8,099,985	9,490,093
	18,160,846	22,006,156
Net financial assets	13,196,244	8,548,362
Non-financial assets:		
Tangible capital assets (note 13)	147,460,433	105,494,027
Tangible capital assets - Library	114,592	182,711
Inventories	—	154,477
	147,575,025	105,831,215
Contractual obligations (note 10)		
Commitments (note 11)		
Contingent liabilities (note 12)		
Accumulated municipal equity (note 7)	\$ 160,771,269	\$ 114,379,577

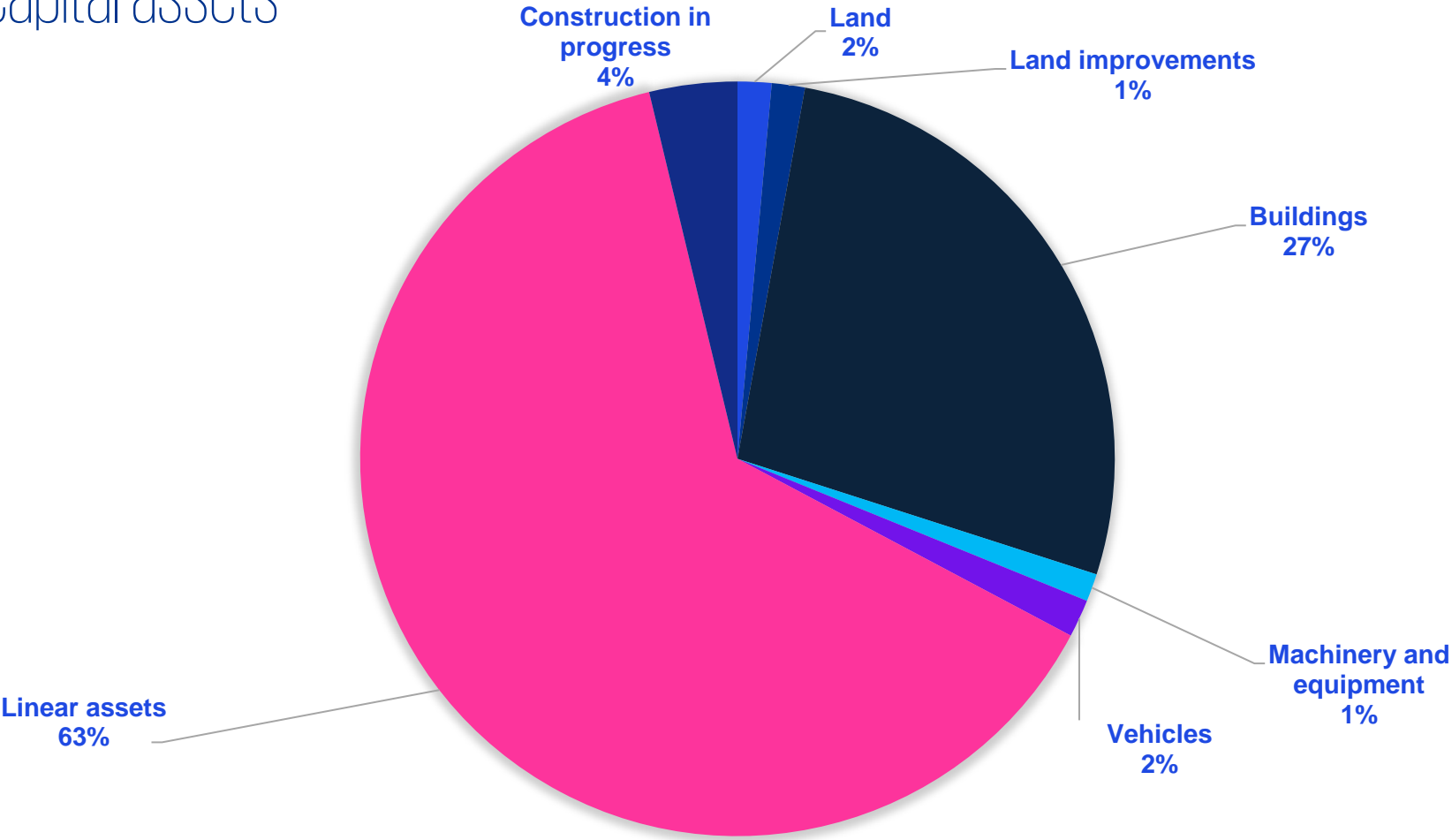
The accompanying notes are an integral part of these consolidated financial statements.

Financial Highlights:

- Financial Assets:
  - Cash position remained strong in 2024 with cash flow from operations to fund investments in tangible capital assets and debt repayment
  - Taxes receivable has increased in the current year related to additional taxes levied in comparison to 2023
- Financial Liabilities:
  - Asset retirement obligations is re-measured annually based on current assumptions
  - Decrease in obligatory reserve funds is related to the utilization of \$3.2 million of development charges in 2024
  - Decrease in long-term liabilities is related to the regular principal repayments made during the year
- Non-Financial Assets:
  - The net book value of tangible capital assets has increased by \$42 million over 2023 which is primarily related to the contributions from developers of \$38 million during the year along with regular capital asset additions

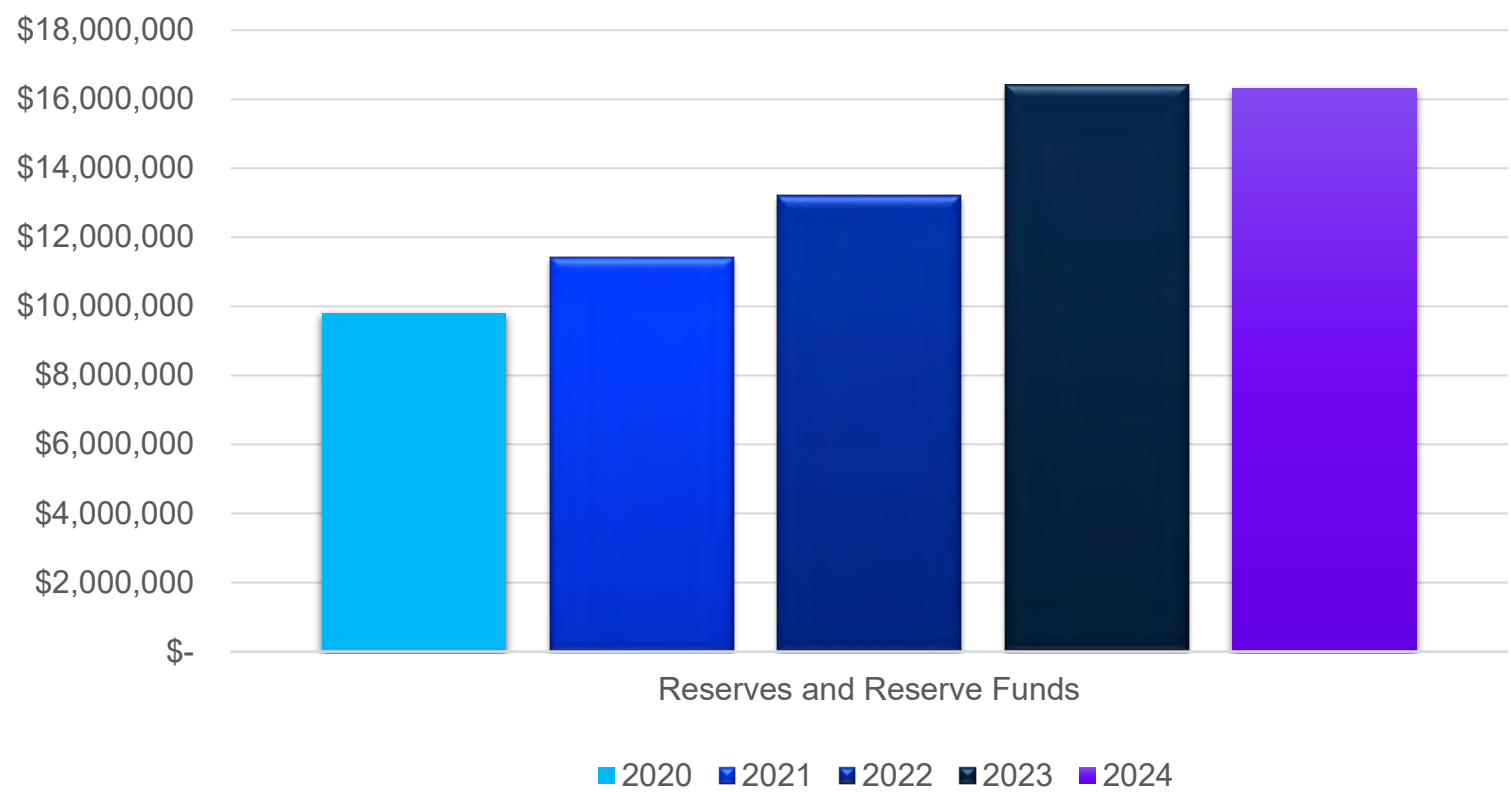
# Financial Statement Highlights (continued)

Tangible capital assets



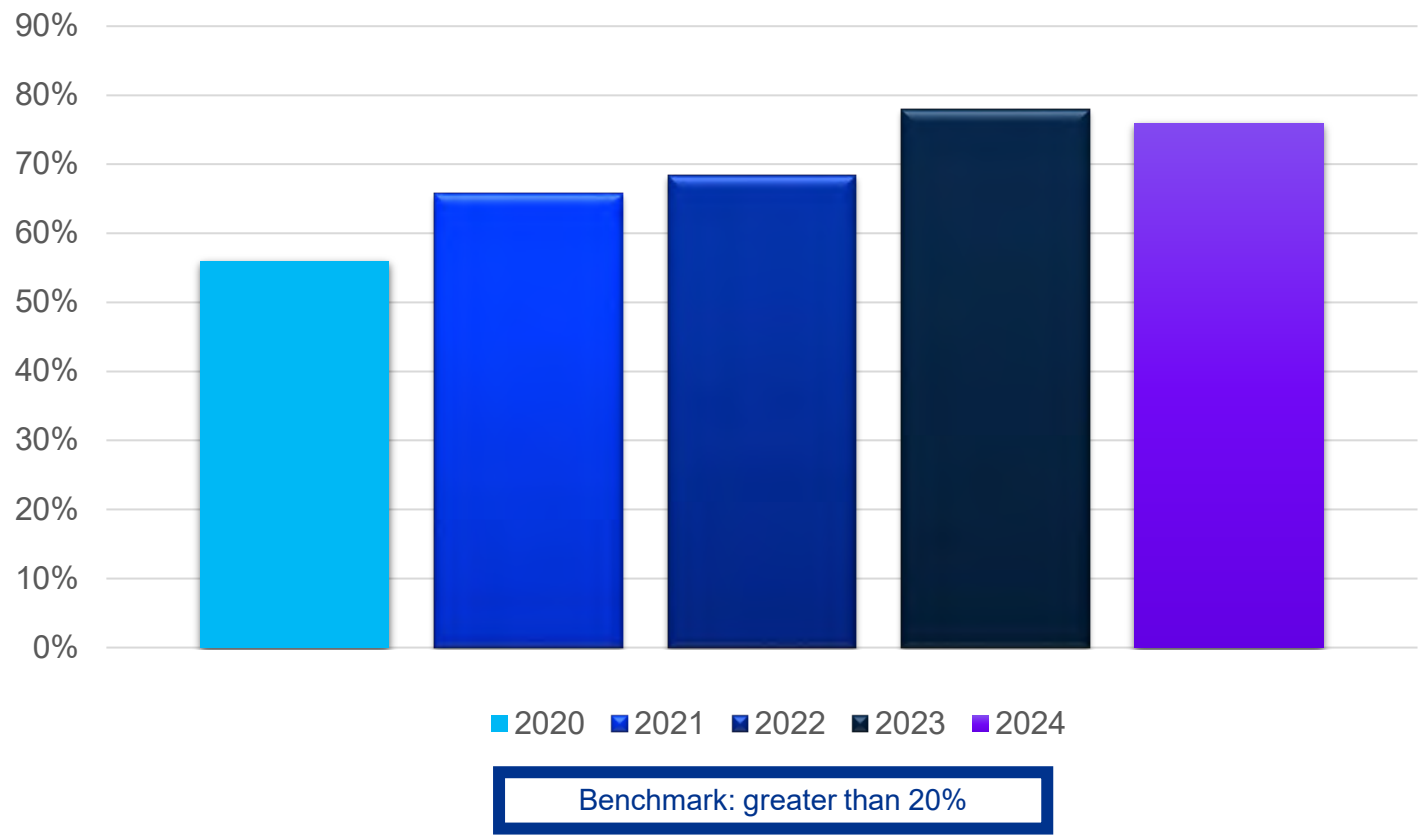
# Financial Statement Highlights (continued)

## Reserves and reserve funds



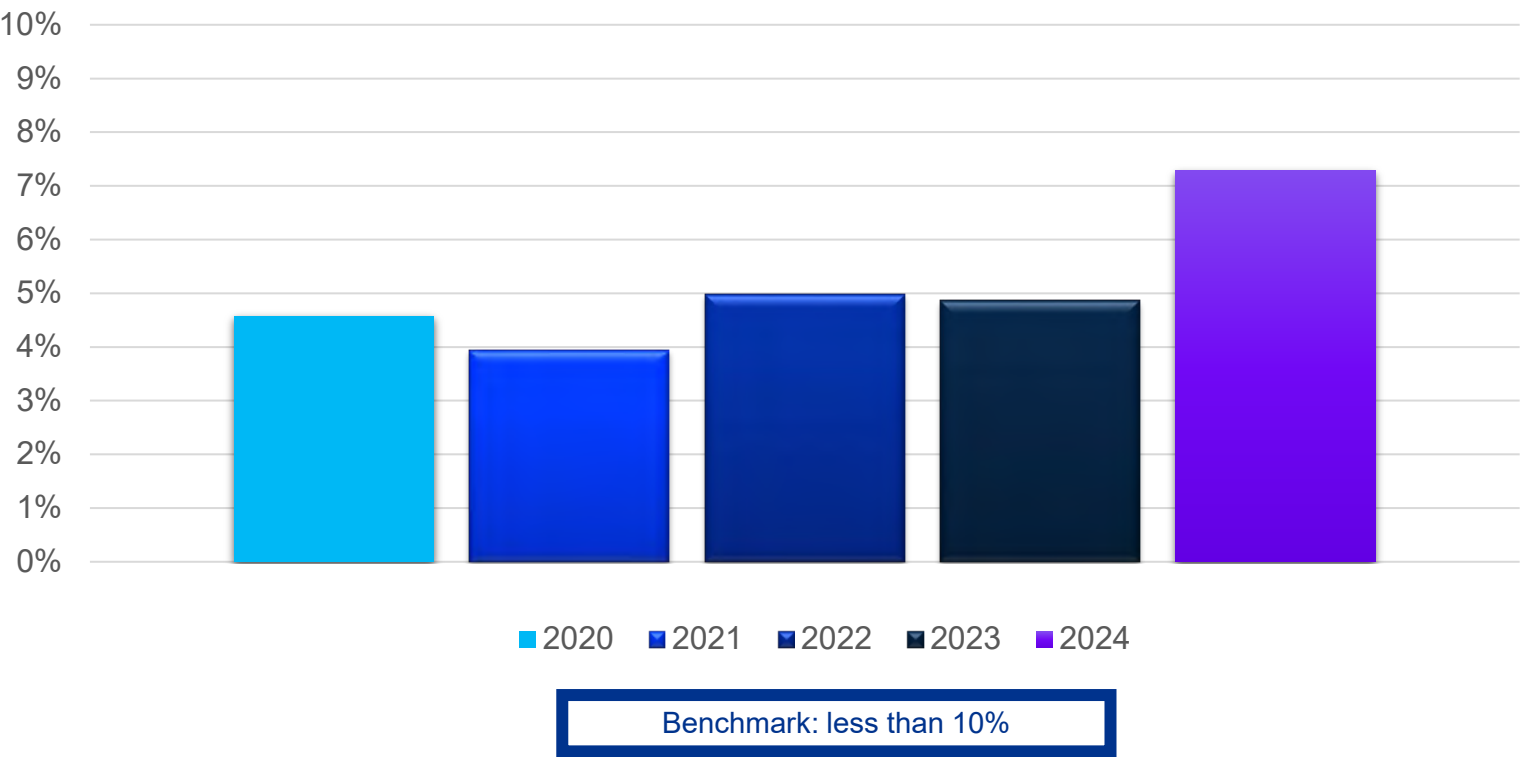
# Financial Statement Highlights (continued)

Reserves and reserve fund as a percentage of operating expenses



# Financial Statement Highlights (continued)

Tax arrears as a percentage of current levy





# Financial Statement Highlights (continued)

Consolidated Statement of Operations and Accumulated Municipal Equity

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024 (note 15)	2024	2023
Revenue:			
Property taxation	\$ 13,549,682	\$ 13,370,767	\$ 12,602,391
User charges	8,116,590	8,235,444	7,617,371
Government transfers	2,662,510	2,936,614	3,476,883
Transfers from deferred revenue - obligatory reserve funds:			
Development charges	3,011,987	3,234,212	1,546,212
Recreational land	—	70,835	276,827
Investment income	351,500	1,292,063	1,042,479
Licenses and permits	367,800	379,071	342,878
Penalties and interest	157,500	199,692	172,982
Donation revenue	29,000	38,360	254,625
Provincial offenses	—	35,046	33,898
Contributed capital assets	—	38,091,747	—
Loss on disposal of tangible capital assets	—	(22,952)	(139,934)
Total revenue	28,246,569	67,860,899	27,226,612
Expenses (note 14):			
General government	2,325,523	2,481,171	2,488,141
Protection to persons and property	3,231,983	3,471,092	3,254,254
Transportation services	3,572,481	(40,489)	2,406,099
Environmental services	6,779,474	8,127,671	7,098,215
Social and health services	190,500	298,006	223,130
Recreation and cultural services	5,114,239	6,724,791	5,197,920
Planning and development	378,430	406,965	378,410
Total expenses	21,592,630	21,469,207	21,046,169
Annual surplus	6,653,939	46,391,692	6,180,443
Accumulated municipal equity, beginning of year	114,379,577	114,379,577	108,199,134
Accumulated municipal equity, end of year	\$ 121,033,516	\$ 160,771,269	\$ 114,379,577

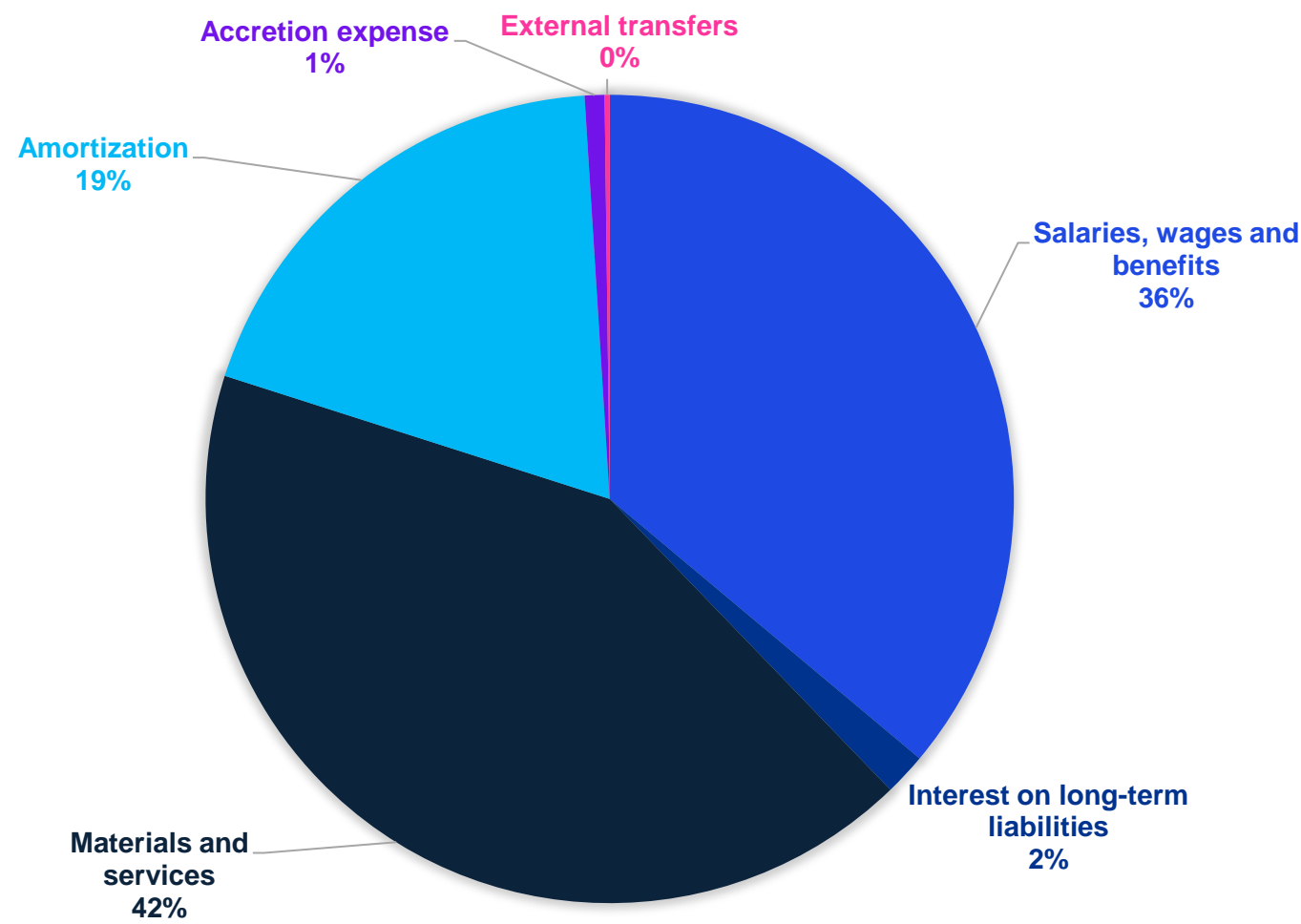
The accompanying notes are an integral part of these consolidated financial statements.

## Financial Highlights:

- Revenue:
  - Property taxation has increased over the prior year and is aligned with budget
  - The increase in user charges is related to water and wastewater
  - Government transfers can vary year over year depending on the capital projects undertaken that are funded by grants (ICIP in 2023)
  - The utilization of development charges increase over the prior year related to eligible projects (capital and operating)
  - Material contributions from developers on assumed assets valued at \$38 million
- Expenses:
  - Overall, expenses were tightly managed to budget and similar to the prior year despite inflationary pressures
- Reserves:
  - Reserves sit within accumulated municipal equity. Year over year, reserves decreased by \$121,000 primarily related to waste. Please refer to Schedule 1 for a breakdown of reserve balances.

# Financial Statement Highlights (continued)

## Operating expenses





# Updates to our prior year audit plan

Other significant changes

Newly effective accounting standards



**PS 3400, *Revenue***, became effective for this year end.

The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement.

The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. It 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.

**PS 3160, *Public private partnership***, became effective for this year end (fiscal years beginning on or after April 1, 2023).

The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership.

**PSG 8, *Purchased intangibles***, became effective for this year end (fiscal years beginning on or after April 1, 2023).

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.

Newly effective accounting standards

Newly effective auditing standards



There are no new auditing standards impacting the current year audit.

Future changes to auditing standards

# Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Town and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Town’s components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	Risk Rating
●	Management override of controls	✓		Significant
●	Cash		✓	Base
●	Operating and payroll expenses (including related accruals)		✓	Base
●	Tangible capital assets		✓	Base
●	Asset retirement obligations		✓	Base
●	Government grants		✓	Base
●	Financial instruments		✓	Base
●	Financial reporting		✓	Base

- PRESUMED RISK OF MATERIAL MISSTATEMENT
- OTHER AREA OF FOCUS



### Current year findings

We did not uncover any significant findings as a result of the procedures performed over the areas highlighted above.

# Significant risks and results

We highlight our significant findings in respect of **significant risks**.

<div></div> <div>Fraud risk from management override of controls</div> <div><div>RISK OF</div><div></div><div>FRAUD</div></div>		
Significant risk	Estimate?	Critical 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. <b>Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.</b>	No	No
<div>Our response</div> <p>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:</p> <ul style="list-style-type: none"><li>• We tested the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries.</li><li>• Using our KPMG software tools, we analyzed the journal entries posted during the year for completeness.</li><li>• In responding to risks of fraud and management override of controls, we set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings.</li></ul>		
<div>Significant qualitative aspects of the Company’s accounting practices</div> <p>We did not uncover any issues during the performance of the procedures described above.</p>		

# Accounting policies and practices



## Initial selection

The following new significant accounting policies and practices were selected and applied during the period.

- PS 3400 *Revenue*
- PSG-8 *Purchased Intangibles*
- PS 3160 *Public Private Partnerships* (P3s)



## Revised

No matters to report.



## Significant qualitative aspects

Significant accounting policies or practices are disclosed in note 1 to the financial statements.

No matters to report.

# Other financial reporting matters

We also highlight the following:

**Financial statement presentation - form, arrangement, and content**



Through the course of the audit, KPMG provided guidance and support to management on required disclosures in accordance with the financial reporting framework along with the adoption of the new accounting standards in 2024.

**Concerns regarding application of new accounting pronouncements**



No matters to report.

**Significant qualitative aspects of financial statement presentation and disclosure**



No matters to report.

# Specific topics

We have highlighted the following that we would like to bring to your attention:

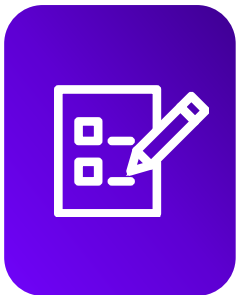
Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud	No matters to report
Other information in documents containing the audited financial statements	Not applicable
Significant difficulties encountered during the audit	No matters to report
Difficult or contentious matters for which the auditor consulted	No matters to report
Management’s consultation with other accountants	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Significant issues in connection with our appointment or retention	No matters to report
Other matters that are relevant matters of governance interest	No matters to report

# Audit misstatements

Group materiality for fiscal 2024 was set at \$575,000 which translated into an audit misstatement posting threshold of \$28,700. As such, all misstatements identified during the audit greater than \$28,700 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.



## Impact of corrected misstatements

- We did not identify misstatements that were corrected by 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 deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance. **We have not identified a significant deficiency in internal control over financial reporting.**



# Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code<sup>1</sup> and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

## Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

<sup>1</sup> International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

# Appendices

1

Required  
communications

2

Audit quality

3

Audit and assurance  
insights

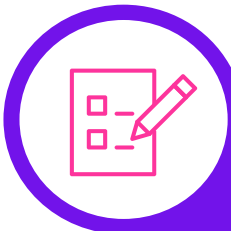
4

Technology highlights

5

Thought leadership  
and insights

# Appendix 1: Other required communications



## Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to management.



## CPAB communication protocol

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

- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)

# Appendix 1a: Draft auditor's report

## INDEPENDENT AUDITOR'S 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, 2024;
- 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, 2024, 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, 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.

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

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 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

(date)

# Appendix 2: Audit quality - How do we deliver audit quality?

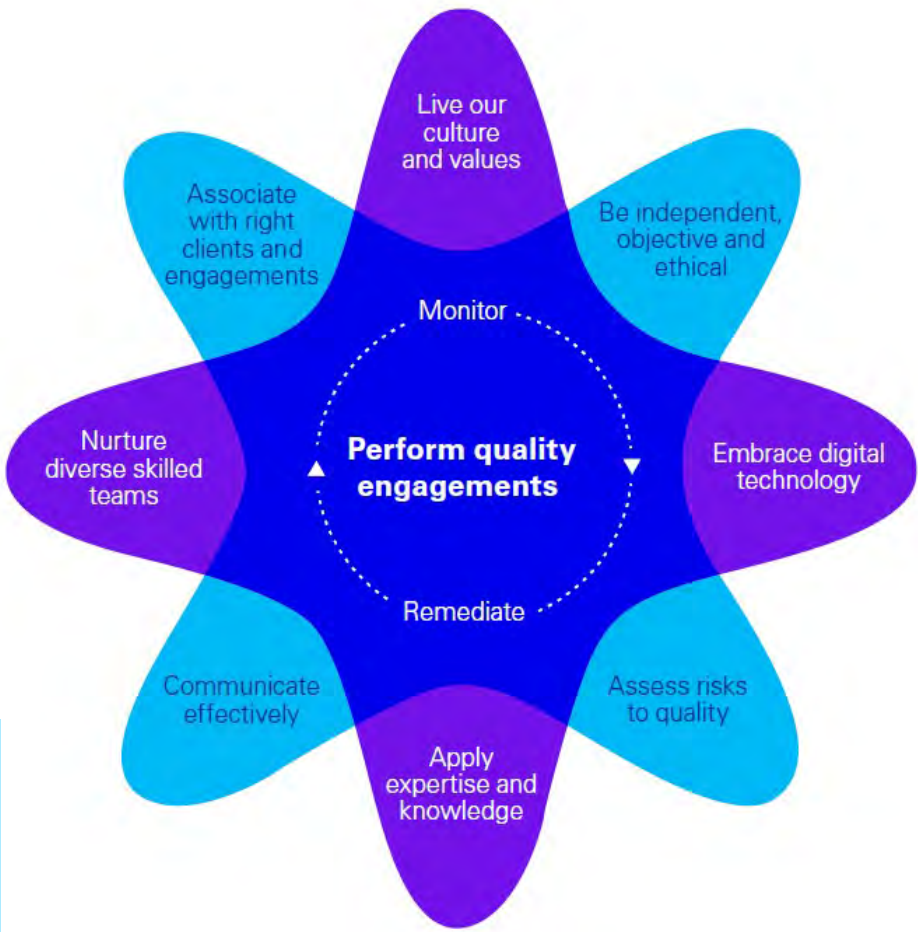
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Learn more about our system of quality management and our firm’s statement on the effectiveness of our SoQM:

[KPMG Canada 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 management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



# Appendix 2: Audit quality - Indicators (AQIs)

The objective of these measures is to provide the Council and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that are relevant for the audit.

Audit team composition

- Experience, commitment and knowledge of the broader not-for-profit sector
- A combination of continuity and fresh perspectives
- Access to specialist resources with not-for-profit sector experience

Technology in the audit

- Increase in use of technology in the audit year over year
- Use of secure KPMG portal for transfer of electronic documents

Independence

- We will not put ourselves in a situation where we would audit our own work.
- We apply the most rigorous standards to our professional services in order to ensure our continued independence in our role.

Client preparedness

- Key financial records and working papers were available to the audit team on the first day of audit

Council

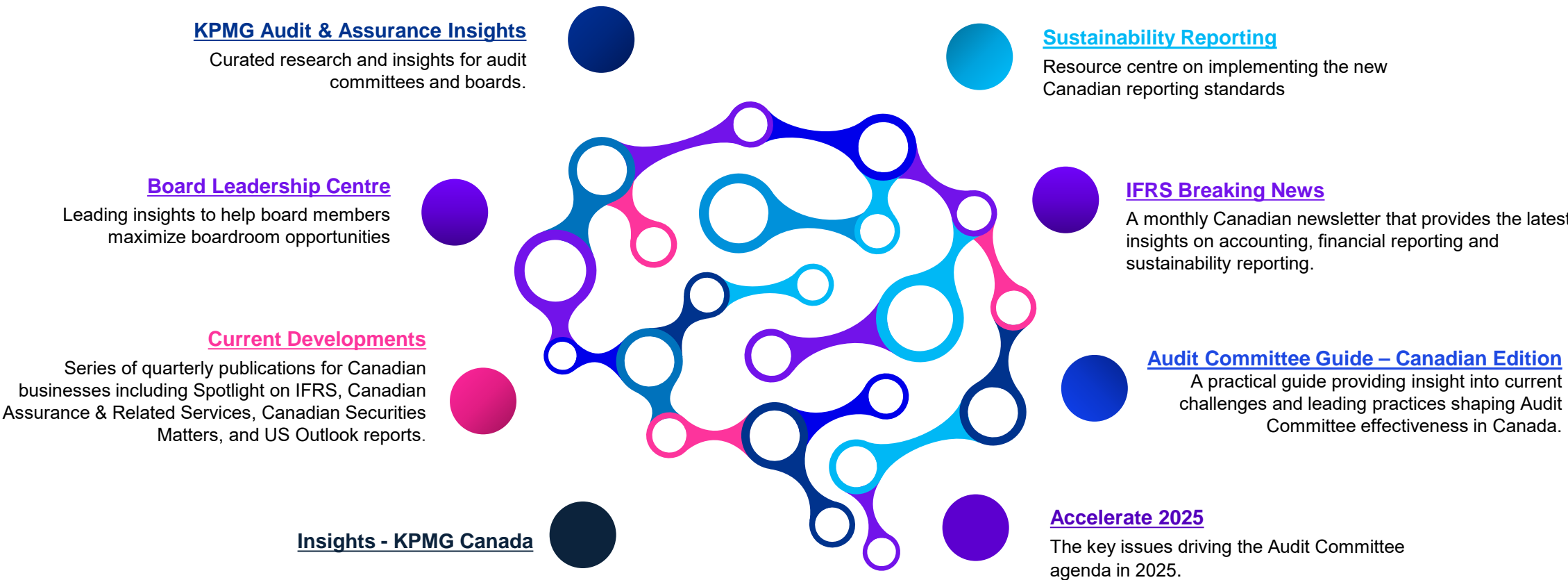
- Council members participate fully in the discussion with auditors
- KPMG provides current industry trends and updates to accounting and audit standards

- Nothing to report
- Some matters to report
- Specific matters to report



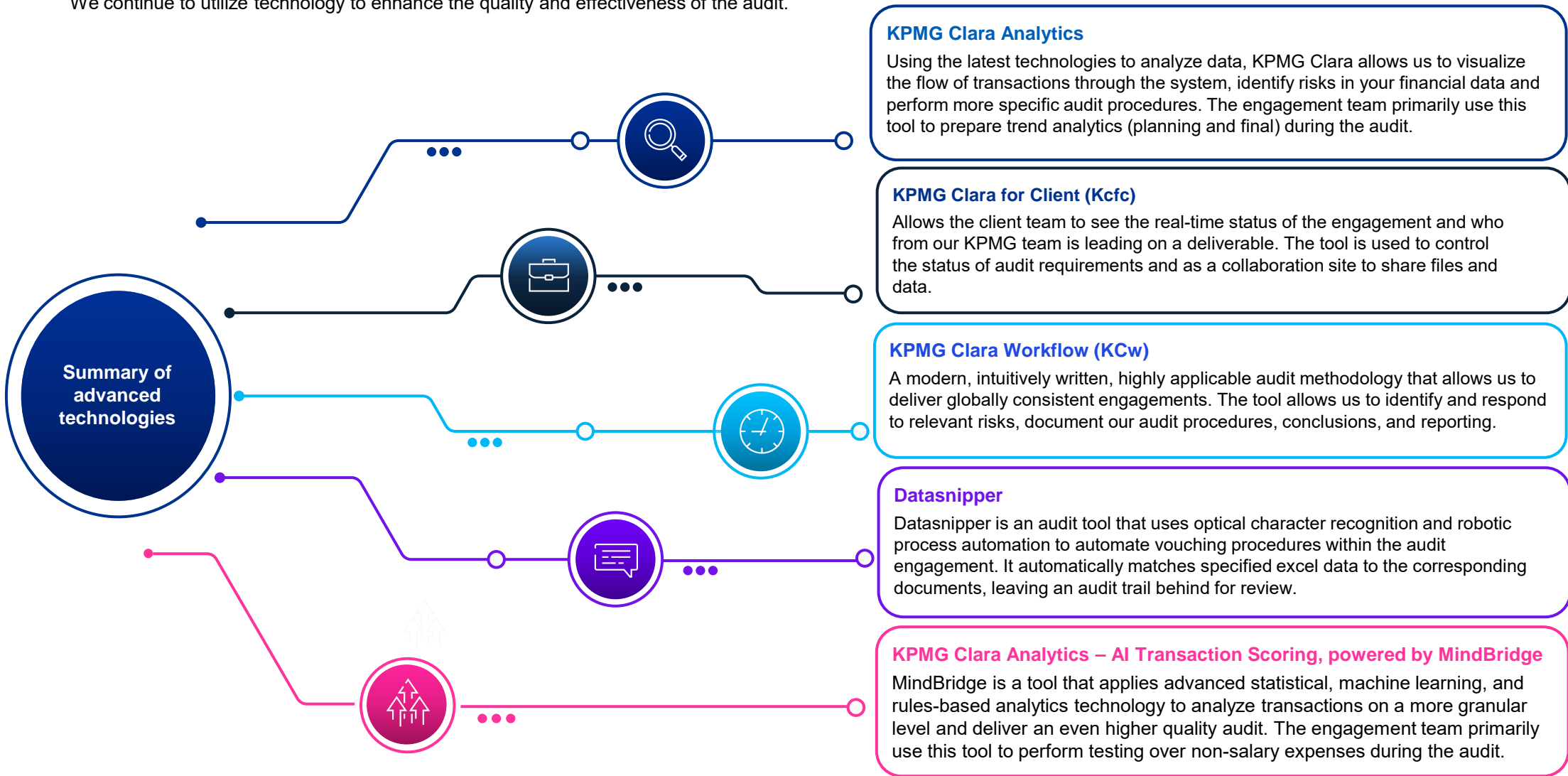
# Appendix 3: Audit and assurance insights

Our latest thinking on the issues that matter most to Councils and management.



# Appendix 4: Technology highlights

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



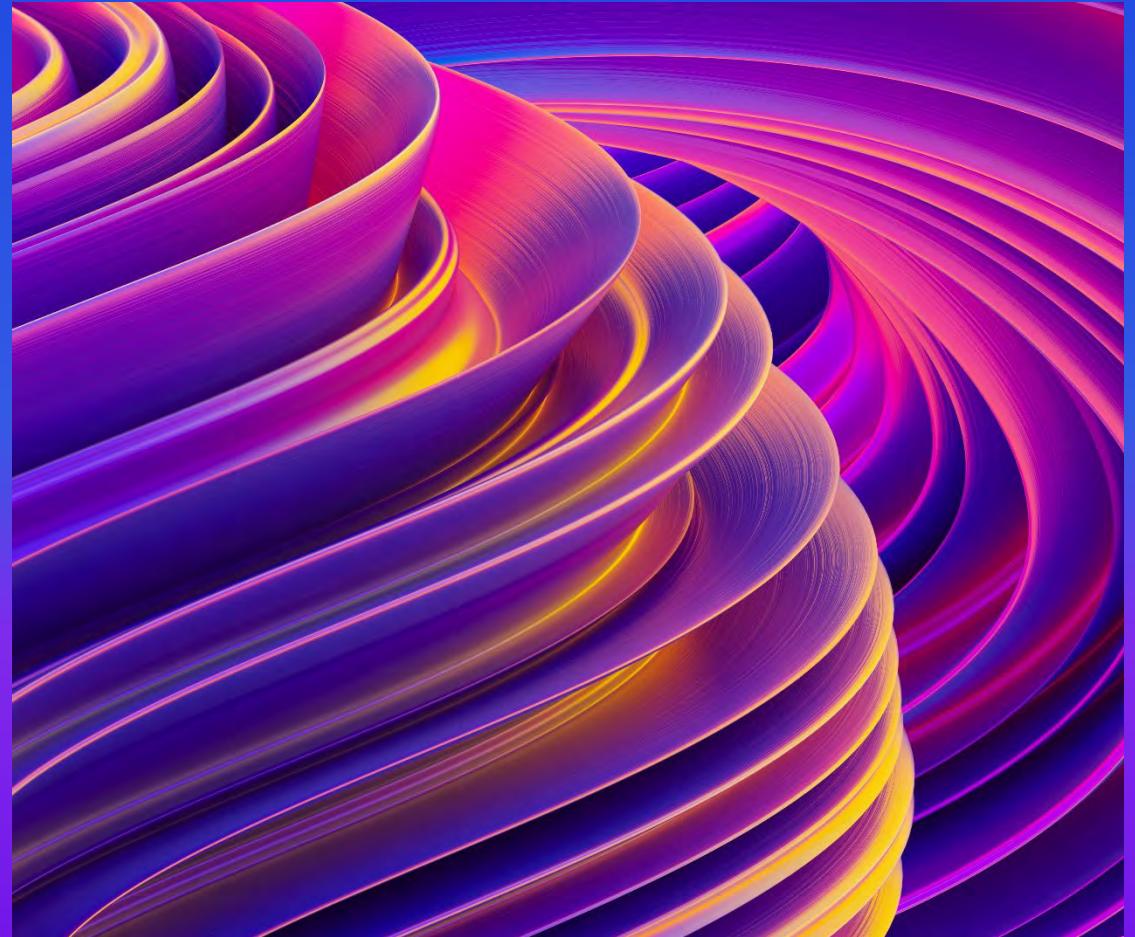
# Appendix 5: Thought leadership and insights

Future of Risk	<p>Enterprises are facing an array of reputational, environmental, regulatory and societal forces. To navigate this complex landscape, the C-suite should seek to embrace risk as an enabler of value and fundamentally transform their approach. KPMG’s global survey of 400 executives reveals that their top priorities for the next few years are adapting to new risk types and adopting advanced analytics and AI. As organizations align risk management with strategic objectives, closer collaboration across the enterprise will be essential.</p> <p><a href="#">Click here</a> to access KPMG’s portal.</p>
Control System Cybersecurity Annual Report 2024	<p>Based on a survey of more than 630 industry members (13% from government organizations), this report reveals that while the increase in cyberattacks is concerning, organizations have become more proactive in their cybersecurity budgets, focused on prevention, and acknowledging the threat of supply chain attacks. Furthermore, the report highlights a pressing need for skilled cybersecurity professionals in the face of escalating cyber threats. Explore the full report to help gain a clearer understanding of the growing cyber threat landscape and learn how to overcome the roadblocks to progress.</p> <p><a href="#">Click here</a> to access KPMG’s portal.</p>
Cybersecurity Considerations 2024: Government and Public Sector	<p>In every industry, cybersecurity stands as a paramount concern for leaders. Yet, for government and public sector organizations, the game of digital defense takes on a whole new level of intensity. The reason? The sheer volume and sensitivity of data they manage, which can amplify the potential fallout from any breach. These agencies are the custodians of a vast array of personal and critical data, spanning from citizen welfare to public safety and national security. This article delves into the pivotal cybersecurity considerations for the government and public sector. It offers valuable perspectives on critical focus areas and provides actionable strategies for leaders and their security teams to fortify resilience, drive innovation, and uphold trust in an ever-changing environment.</p> <p><a href="#">Click here</a> to access KPMG’s portal.</p>



<https://kpmg.com/ca/en/home.html>

© 2025 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.





# Water Financial Plan 2025-2034

John Steckly,  
General Manager, Operations

Meeting Date: June 23, 2025

# Study Purpose

- Over the past 20 years, significant legislated changes have occurred in the municipal water sector
- The Safe Drinking Water Act has established many of the rules and protocol surrounding how regulated entities provide water to its constituents
- One of the requirements is for all municipalities /local service boards providing water service to be licensed to operate the water system(s) – note, part of the licensing requirement is for the Town to submit a Financial Plan to the Province





# Requirements for Municipal Drinking Water License

- Drinking Water Works Permit (DWWP)
- Accepted Operational Plan, based on the Drinking Water Quality Management Standard (DWQMS)
- Accreditation of the Operating Authority
- Financial Plan
- Permit to Take Water (PTTW)

# Summary of O. Reg. 453/07 Requirements

A brief summary of key elements of Regulation 453/07 is provided below:

- The financial plan will represent one of the five key elements for obtaining your Municipal Drinking-Water License.
- The plan is to be completed and included for the drinking water license.
- The financial plan shall be for a period of at least six years but longer planning horizons are permitted.
- As the regulation is under the Drinking Water Act, the preparation of the plan is mandatory for water.



# Summary of O. Reg. 453/07 Requirements Cont'd.

- The financial plan is considered a living document but will need to be undertaken at a minimum every five years.
- The plans are generally consistent with the "Watson" Approach in forecasting the capital, operating and reserve fund positions, providing detailed inventories, forecasting future volumes and calculation of the rates.
- The additional requirements include the PSAB information for each year of the forecast (i.e. total non-financial assets, tangible capital assets acquisitions, tangible capital asset construction, betterments, write downs, disposals, total liabilities and net debt).
- The financial plans must be made available upon request to the public (without charge) and on the Town's web site. The availability of this information must also be advertised.

# What does all of this mean?

The intent of the legislation is for:

- municipalities to project future activities for capital (including asset renewal), operating, reserves and customers (and usage) and then,
- report it to the Province in PSAB 3150 financial statement format (projected into the future).
- The O. Reg. 453/07 Financial Plan must be approved but the forecasted rates (i.e. beyond 2025) do not have to be approved at this time (may be reviewed in detail during next budget cycle).
- The 2025 Budget provided the basis for projecting the financial information on which the O. Reg. financial plan report was prepared.

# Next Steps

- Preparation and approval of a Financial Plan for water systems is mandatory for municipal water providers. Proof of the Plan preparation and approval is a key submission requirement for municipal drinking water licensing, upon completion:
- The Financial Plan must be approved by resolution of Council.
- The Town must provide notice advertising the availability of the Financial Plan. The plan must be made available to the public upon request and without charge. The plan must also be made available to the public on the Town's website.
- The Financial Plan and Council resolution must be submitted to the Ministry of Environment, Conservation and Parks (MECP).
- The Town must provide a copy of the Financial Plan to the Director of Policy Branch, Ministry of Municipal Affairs and Housing.

# Questions?



• WHERE THE RIVERS MEET •



**The Corporation of the Town of Arnprior  
Notice of Application for Zoning By-Law Amendment  
ZBL-6/25 and Notice of Public Meeting**

**Take Notice** that pursuant to the requirements of the Planning Act, the Corporation of the Town of Arnprior advises that an application for amendment to Comprehensive Zoning By-law No. 6875-18, as amended, has been received and was deemed a complete application.

**And Further, Take Notice** that an in-person public meeting giving the public an opportunity to make representations in respect of the zoning amendment will be held on **Monday, June 23, 2025**, at 6:30 p.m. in Council Chambers, Town Hall, 105 Elgin Street West, Arnprior.

**Subject Lands:**

The land subject to the application is known as 10 William St. W., Arnprior, ON (see key map).

**Purpose & Effect of the Amendment:**

The proposed amendment to Comprehensive Zoning By-law 6875-18 is to amend the zoning of the subject land to permit additional uses under the MU-RC zone currently restricted by the Exception 3 and to remove the following exception 3 provision "Business offices, business service uses, personal service uses and retail stores shall have a net floor area that is 100 square metres or less. Existing non-residential uses can only expand such that the use does not exceed 100 square metres of net floor area".

**More Information:**

Copies of the proposed amendment, material provided under Section 34 of the Planning Act and any additional information relating to the proposal, are available for inspection at 105 Elgin St. W. by contacting the Planning office at 613-623-4231 ext. 1816 during regular office hours or by emailing [planning@arnprior.ca](mailto:planning@arnprior.ca).

Any person may participate in the public meeting and/or make written or verbal representation either in support of or in opposition to the amendment.

If a person or public body would otherwise have an ability to appeal the decision of the Town of Arnprior to the Ontario Land Tribunal (OLT), but the person or public body does not make oral submissions at a public meeting or make written submissions to the Town of Arnprior before the by-law is passed, the person or public body is not entitled to appeal the decision.

If a person or public body does not make oral submissions at a public meeting or make written submissions to the Town of Arnprior before the by-law is passed, the person or public body may not be added as a party to the hearing of an appeal before the Ontario Land Tribunal (OLT) unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

If you wish to be notified of the decision of Town of Arnprior on the proposed zoning by-law amendment, you must make a written request to Town of Arnprior c/o Planning, Town of Arnprior, 105 Elgin St. W., Arnprior ON K7S 0A8.

If you are receiving this notice because you are the owner of property in the area of the amendment that contains seven or more residential units, you must also post this notice in a location that is visible to all of the residents of your property.

**Privacy Disclosure:** As one of the purposes of the Planning Act is to provide for planning processes that are open and accessible, all written submissions, documents, correspondence, e-mails or other communications (including your name and address) form part of the public record. The Town to such persons, will disclosed/make this information available as the Town deems appropriate, including



anyone requesting such information. Please note that by submitting any of this information, you are providing the Town with your consent to use and disclose this information as part of the planning process.

Dated at the Town of Arnprior this 29<sup>th</sup> day of May 2025.

Kaila Zamojski, Clerk  
Town of Arnprior  
105 Elgin Street West  
Arnprior, ON, K7S 0A8

### Key Map:





## Town of Arnprior Staff Report

**Subject:** Zoning By-law Amendment 4/24 – Grace St. Andrews United Church

**Report Number:** 25-06-23-01

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

**Department:** Community Services

**Meeting Date:** June 23, 2025

---

### Recommendations:

**That** Council adopts a by-law to amend Zoning By-law 6875-18 for land legally described as Plan 7 Lot 12, 14 & 39, Part of Lot 10 and part of lot 35; and Plan 7 E part of Lot 10, Arnprior, ON, to amend the zoning of a portion of the property from Residential One to Institutional and a portion of the property from Institutional to Residential One

**Further That** Council has considered all written and oral submissions received on this application, the effect of which has helped Council make an informed decision.

### Background:

**Owner:** Grace St. Andrews United Church

**Legal Description:** legally described as Plan 7 Lot 12, 14 & 39, Part of Lot 10 and part of lot 35; and Plan 7 E part of Lot 10, Arnprior, ON as shown in the key map in Document 1.

**Area of Land:** 0.522 ha

**Existing Structures:** Grace St. Andrews United Church (269 John St. N.), 2 single-detached dwellings (24 Ottawa St., and 258 Albert Street) and the Christian Education Center (257 John St. N.)

**Official Plan:** Established Residential Area

**Zoning:** Institutional (I) and Residential One (R1)

An application for Zoning By-law amendment was received to change the zoning of a portion of the property from Residential One to Institutional and a portion of the property from Institutional to Residential One in order to support severance of the existing detached dwellings at 258 Albert St. and 24 Ottawa St., the creation of a new vacant residential lot with frontage on Albert St., and orphaned parcel with frontage on Albert St. and Ottawa St.

The application for zoning by-law amendment follows conditional approval of three (3) consent applications (B5/24, B6/24 and B7/24). A plan showing the severances as conditionally approved is shown in Document 2. Conditional approval of the three severances was granted by the Committee of Adjustment April 30, 2025.



Application B5/24 is to create a new lot containing the existing dwelling at 258 Albert St. as the previous property merged with the church property when the two properties came under the same ownership. The merging of the two properties occurred because neither property had been created by subdivision or consent.

Application B6/24 is to sever a parcel of land for the creation of a new vacant lot with frontage on Albert Street. This application together with B7/24 would result in a second vacant lot being created on the corner of Albert St. and Ottawa St. referred to as an orphaned parcel.

Application B7/24 is to sever a parcel of land for the creation of a new lot containing the existing single-detached dwelling at 24 Ottawa Street.

One of the conditions of approval of these applications was that the zoning of the property/properties be amended to reflect the current and proposed uses in order for the new lots to meet zoning.

## Context

The subject lands are located at the intersections of John St. N., Ottawa St and Albert St. The proposed zoning amendments do not affect the portions of property fronting on John St. N.



Figure 1 Aerial photo from 2020 of the subject and surrounding lands



## **Discussion:**

### **Provincial Planning Statement, 2024**

The Provincial Policy Statement, 2024 section 2.2.1. requires planning authorities to “provide for an appropriate range and mix of housing options and densities to meet projected needs of current and future residents of the regional market area by...permitting and facilitating all types of residential intensification, including the development and redevelopment of underutilized commercial and institutional sites (e.g., shopping malls and plazas) for residential use, development and introduction of new housing options within previously developed areas, and redevelopment, which results in a net increase in residential units... [and] promoting densities for new housing which efficiently use land, resources, infrastructure and public service facilities and supports the use of active transportation.”

In the opinion of staff, the proposed new vacant lot and resulting orphaned parcel would allow for additional residential development which would represent intensification within the area consistent with PPS policies. The Zoning by-law amendment requested is required to permit creation of these new lots and for their future development for residential uses.

### **Official Plan Policies**

The subject property is designated Established Residential Area.

The objectives of the Established Residential Area designation are to:

- a) “Recognize, maintain, and protect the character and identity of existing low density residential neighbourhoods and plans of subdivision;
- b) Recognize existing medium and high-density developments that have already occurred and allow for their completion and redevelopment as appropriate;
- c) Provide for new development/redevelopment on existing lots in a manner that maintains and protects the existing neighbourhood character;
- d) Provide for modest intensification in the form of townhouses and apartment dwellings in appropriate locations; and,
- e) Provide for alterations to existing residential uses in a manner that maintains and protects the existing neighbourhood character.”

Permitted uses in the Established Residential Area designation include single-detached dwellings, semi-detached dwellings, townhouse dwellings, low-rise apartment buildings (maximum height 3 storeys), additional dwelling units, garden suites, home based businesses, bed and breakfast, day nurseries and local institutional uses.

In the opinion of staff, the uses permitted by the zoning by-law amendment as requested are consistent with the permitted uses of the Established Residential Area designation and the amendment is, therefore, consistent with the Official Plan.

## Zoning By-law Provisions

The current zoning of the land is Institutional (I) and Residential One (R1). The majority of the parcel is zoned Institutional, only the former 258 Albert St. lot is zoned Residential One (R1). The zoning of the subject and surrounding properties is shown in Figure 2.

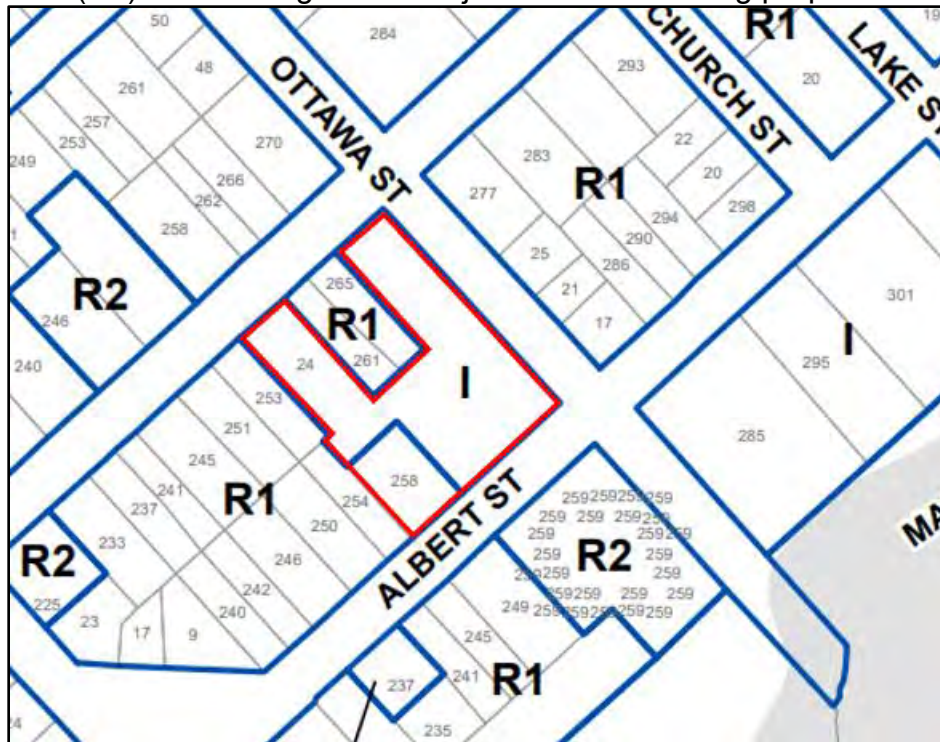


Figure 2 Zoning of the subject and surrounding properties

The Institutional zone permits the following uses:

- Cemetery
- Child care center
- Community center
- Crisis intervention home
- Hospital, public
- Library
- Long term care home
- Museum
- Place of worship
- Retirement home
- School, private
- Schools, public

The Residential One (R1) zone permits the following uses.

- Single-detached dwelling
- Semi-detached dwelling
- Duplex dwelling
- Additional dwelling unit
- Home business
- Bed and breakfast establishment
- Child care center
- Home child care

A zoning sketch in Document 3 shows the areas of the subject property proposed to be rezoned and where the existing zoning is to remain the same.

A question was raised by a member of Council regarding the number of parking spaces lost as a result of severing the two vacant lots at the corner of Albert St. and Ottawa St. Staff conducted a site visit and determined that there is an existing driveway off of Ottawa St. which crosses the two vacant parcels conditionally approved for severance. The driveway is 7.1 m wide and approximately 42 m long. The width of the driveway means that vehicles could only parallel park along the side of the driveway. Based on the length of the driveway there are a maximum of 7 parallel parking spaces that could currently be in use. There are no painted lines for these spaces so there may be fewer vehicles parallel parked based on vehicle lengths and spacing. There is a driveway that connects to this one and curves around the far side of the Christian Education Center, however, this connecting driveway is only 3 m wide and is therefore not wide enough to allow for parking. There is a gravel area behind the Christian Education Center that would be expanded by the proposed new lot line for 258 Albert Street which will allow for additional parking there. There is also an existing paved parking area next to the church.

The site plan submitted with the application demonstrates how additional parking could be accommodated on the retained lot with the church (See Document 4). If no changes to the retained parcel are completed, there would be a loss of a maximum 7 parking spaces out of an estimated 25, though it is difficult to determine the exact number of parking spaces as there is no line painting in most areas. If parking is constructed as shown on the preliminary site plan there would be 37 parking spaces.

In the opinion of staff, the zoning by-law amendment as requested is consistent with applicable PPS policies, Town of Arnprior Official Plan policies and would permit uses that are compatible with existing uses.

### **Process**

May 12, 2025 – Requested Council authorization to go to public meeting June 9, 2025.

June 9, 2025 – Statutory public meeting held, no comments were received from the public either in writing or orally at the public meeting.

June 23, 2025 – Application and recommendation of staff to be presented to Council for a decision. Following a decision of Council, notice of the decision is issued within 15 business days and is followed by a 20-day appeal period.

### **Options:**

Council could choose to refuse the requested zoning by-law amendment. This is not recommended by staff for the reasons outlined within this report.

### **Policy Considerations:**

As outlined above.

## **Financial Considerations:**

Not applicable.

## **Meeting Dates:**

May 12, 2025 – Request council authorization to go to public meeting June 9, 2025

June 9, 2025 – Statutory public meeting

June 23, 2025 – Application and recommendation of staff to be presented to Council for a decision.

## **Consultation:**

The zoning by-law amendment application was circulated to the County of Renfrew, Renfrew County District School Board, Renfrew County Catholic District School Board, Conseil des Ecole Catholique centre-est, Enbridge Gas, Ontario Power Generation, Hydro One Networks Inc., McNab/Braeside, City of Ottawa, Ministry of Municipal Affairs and Housing, Arnprior Fire Chief, Arnprior Chief Building Official, General Manager of Operations, and CAO for comment.

## **Comments received:**

### *Enbridge Gas*

Enbridge Gas does not object to the proposed application(s) however, we reserve the right to amend or remove development conditions. This response does not signify an approval for the site/development.

Please continue to forward all municipal circulations and clearance letter requests electronically to [MunicipalPlanning@Enbridge.com](mailto:MunicipalPlanning@Enbridge.com).

## **Documents:**

1. Key Plan
2. Plan of conditionally approved severances B5/24, B6/24 and B7/24
3. Zoning sketch
4. Preliminary Site Plan

## **Signatures**

**Reviewed by Department Head:** Alix Jolicoeur

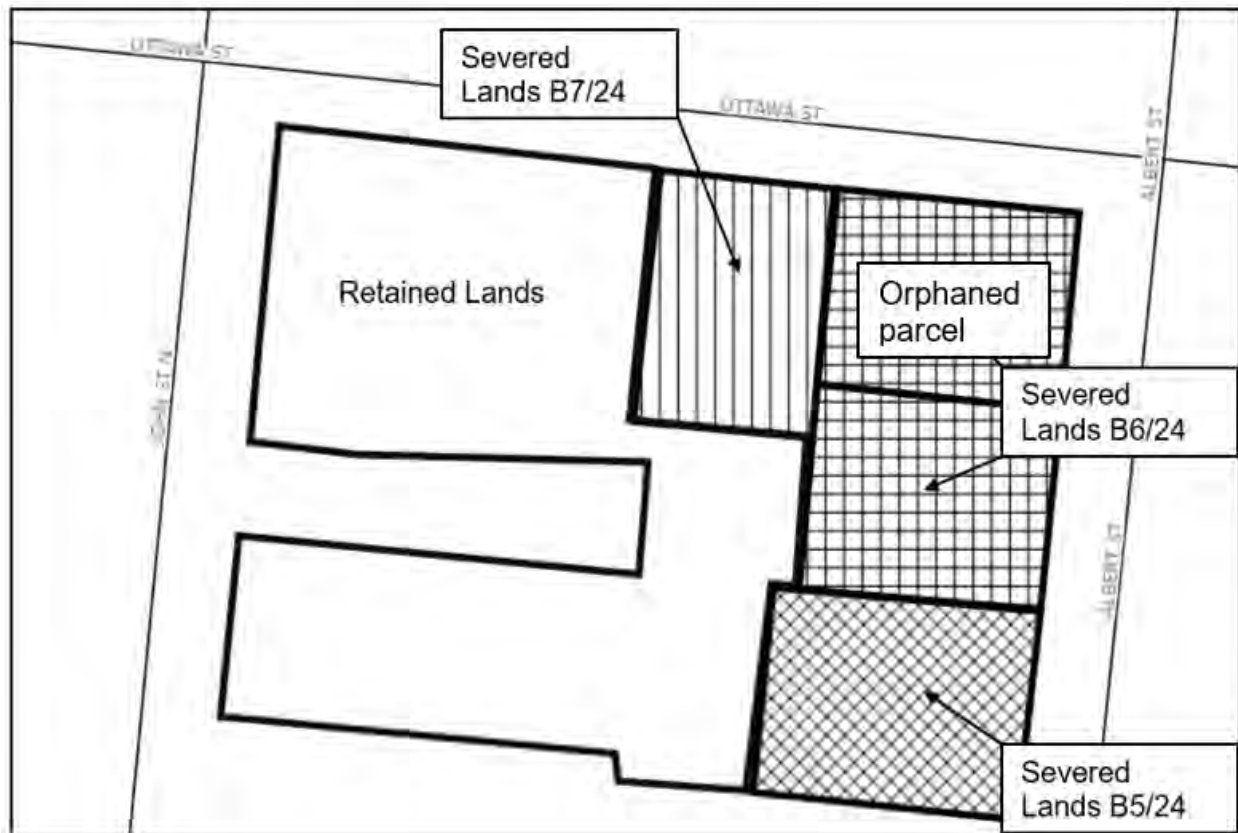
**Reviewed by General Manager, Client Services/Treasurer:** Jennifer Morawiec

**CAO Concurrence:** Robin Paquette

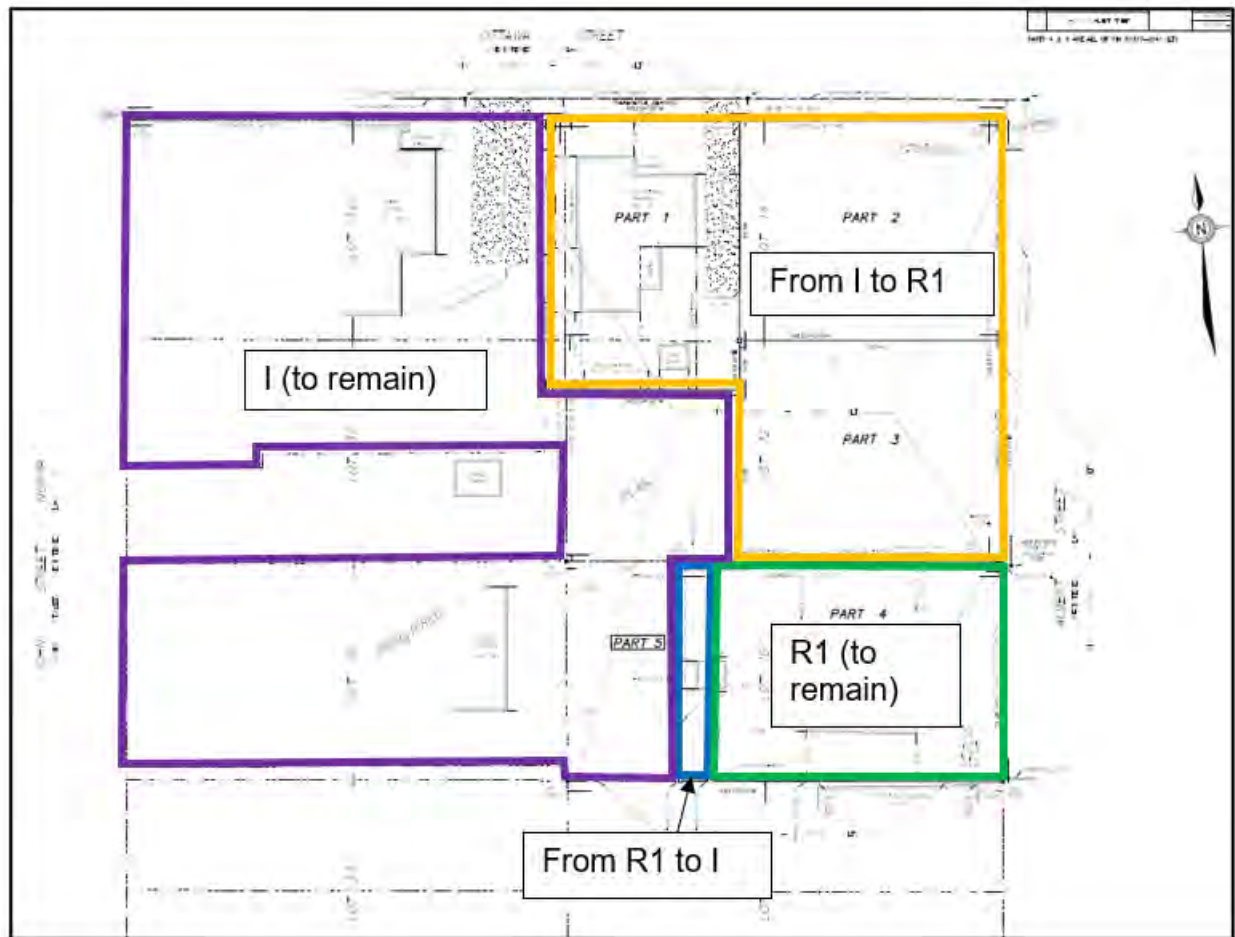
**Workflow Certified by Town Clerk:** Kaila Zamojski

[illegible]

Document 2 - Plan of conditionally approved severances B5/24, B6/24 and B7/24



## Document 3 – Zoning Sketch











## Town of Arnprior Staff Report

**Subject:** Zoning By-law Amendment 5/25 – Madawaska Blvd.

**Report Number:** 25-06-23-02

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

**Department:** Community Services

**Meeting Date:** June 23, 2025

---

### Recommendations:

**That** Council adopts a by-law to amend Zoning By-law 6875-18 for land legally described as Concession C, Part of Lot 3, Arnprior, ON, to add the following provisions to the existing “Mixed-Use Commercial Employment Exception 37 (MU-CE\*37)” zoning:

1. Maximum building height residential or residential/commercial use building: 14.9 m
2. Minimum planting strip along the lot line abutting Madawaska Blvd.: 0.0 m
3. Balconies may encroach a maximum of 1.3 m into the minimum required rear yard

**Further That** Council has considered all written and oral submissions received on this application, the effect of which has helped Council make an informed decision

### Background:

**Owner:** 85 Madawaska Inc.

**Legal Description:** Concession C, Part of Lot 3, Arnprior, ON (as shown in Document 1- Key Map)

**Area of Land:** 17,964 m<sup>2</sup> (1.796 ha)

**Existing Structures:** the property is currently vacant

**Official Plan:** Mixed-Use Commercial/Employment Area subject to Section C5.8.4.

**Zoning:** Mixed-Use Commercial Employment Exception 37 (MU-CE\*37)

An application for a Zoning By-law amendment was received to amend the zoning of a vacant parcel of land on Madawaska Blvd. to:

- increase the maximum building height from to 14.0 m to 14.9 metres
- permit balconies to project a maximum of 1.3 m into the minimum required rear yard; and

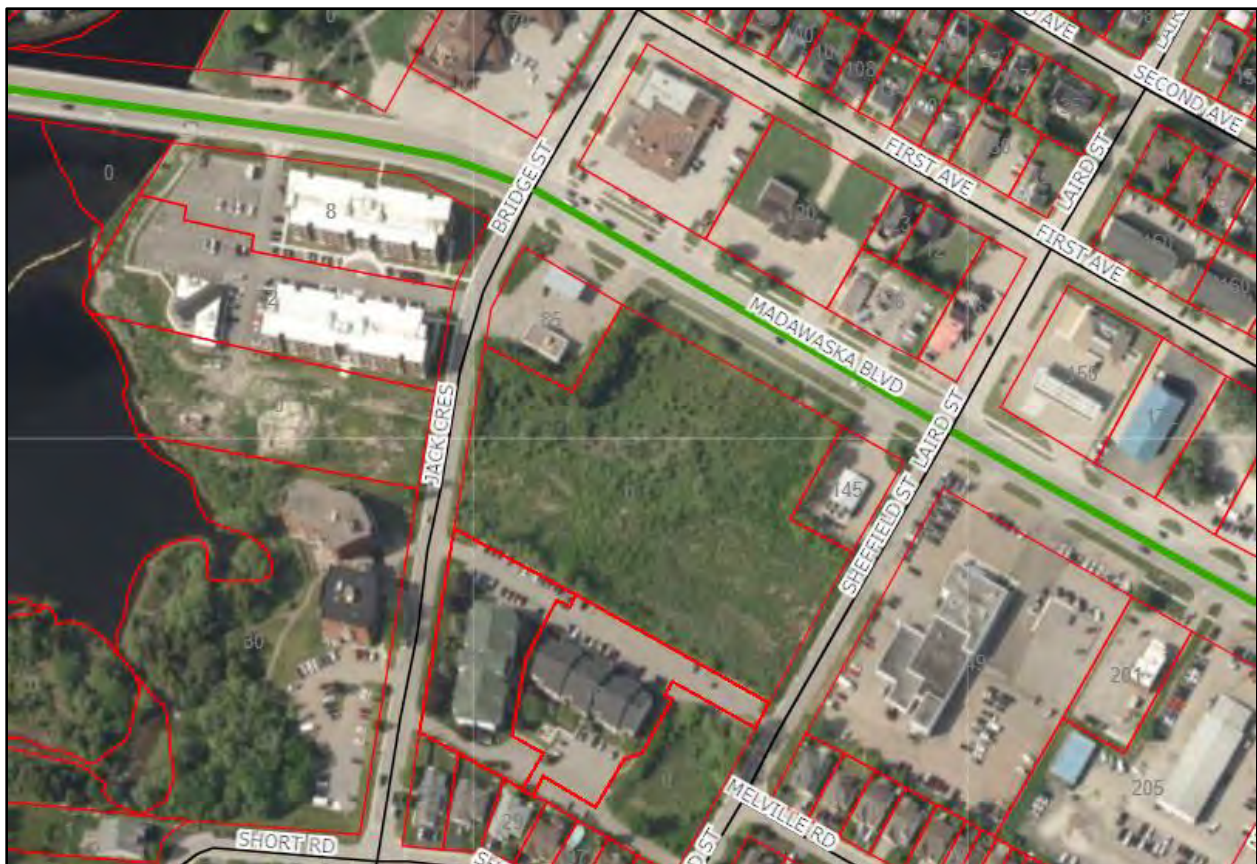


- reduce the minimum required planting strip along the front lot line abutting Madawaska Blvd from 3.0 m to 0.0 m
- to permit development of a four storey 185-unit apartment development with some first-floor non-residential uses as proposed.

The proposed development consists of three connected apartment buildings with underground parking. The proposed development includes two vehicular entrances from Madawaska Blvd. and a vehicular entrance from Jack Cres. The entrance from Jack Cres. would provide access to the proposed underground parking.

There is a concurrent application for site plan control approval for the development (SPC 10-24).

An aerial photograph of the area from 2024:



## **Discussion:**

### **Provincial Planning Statement, 2024**

The Provincial Policy Statement, 2024 section 2.2.1. requires planning authorities to “provide for an appropriate range and mix of housing options and densities to meet projected needs of current and future residents of the regional market area by...permitting and facilitating all types of residential intensification, including the development and redevelopment of underutilized commercial and institutional sites (e.g., shopping malls and plazas) for residential use, development and introduction of new housing options within previously developed areas, and redevelopment, which results in a net increase in residential units... [and] promoting densities for new housing which efficiently use land, resources, infrastructure and public service facilities and supports the use of active transportation.”

In the opinion of staff, the proposed development and zoning by-law amendment are consistent with PPS policies as they represent residential intensification that will efficiently use land, resources and infrastructure.

### **Official Plan Policies**

The subject property is designated Mixed-Use Commercial/Employment Area subject to Section C5.8.4.

The objectives of the Mixed-Use Commercial/Employment Area designation include providing space for development, consolidation and expansion of commercial uses, light industrial uses and protecting commercial areas from incompatible residential development.

Site specific Policies under Section C5.8.4. state:

“In addition to the other uses permitted in the Mixed-Use Commercial/Employment Area designation, medium and high-density residential uses up to 6 storeys and long-term care facilities and retirement homes up to 6 storeys may be permitted subject to the consideration of a zoning by-law amendment. One of the factors to consider when such an application is submitted is the compatibility of the proposed use with existing land uses.

In recognition of the prime location of this area, food stores and other retail stores that have a floor area that does not generally exceed 2,500 square metres are permitted, subject to the preparation of a market impact study in accordance with Section C4.6 of this Plan.

While new drive-through facilities are discouraged in this area, they may be permitted subject to the provisions in the implementing zoning by-law.”

Section C5.6 contains policies for development including that it have minimal impact on adjacent properties in relation to grading, drainage, access and privacy; that improvements to the streetscape such as soft landscaping and lighting fixtures and benches are part of the overall design; and vehicular access points are coordinated and consolidated where possible.

Several policies in the Official Plan concern how parking relates to the street including Section E7.3.2.3 'Parking' which states:

- a) "Surface parking between the front of the building and public street shall be minimized to the extent possible, and well landscaped.
- b) Parking facilities should include clearly marked, illuminated and, if possible, separated pedestrian walkways to and from the associated building or site.
- c) Surface parking lots should include sufficient landscaped areas or islands to interrupt paved surfaces to provide aesthetic appeal and to mitigate water runoff and heat island effects.
- d) Underground or decked parking is encouraged, especially on smaller sites where multiple dwellings and/or commercial units are permitted."

Additional policies speak to landscaping specifically along Madawaska Blvd. Section C5.7, 'Landscaping on Madawaska Boulevard', states:

- a) "The Town will require that landscaping be an integral component of all new development on vacant lots and the redevelopment of existing uses to enhance the aesthetics of Madawaska Boulevard wherever possible. On this basis, the Town may require a landscape plan when considering development and redevelopment applications. Such a landscape plan shall consider the following:
  - i. Existing mature trees and established vegetation should be retained and enhanced where possible to enhance the visual appearance of the site and to minimize the impacts of the development on adjacent uses; and,
  - ii. Continuous, highly visible, well-articulated and landscaped connections between building(s) that are set back from public roads and the public roads should be provided to establish appropriate pedestrian linkages between the sidewalk and building entrances and generally improve access for public transit users.
- b) It is recognized that the provision of additional landscaping may not be feasible when lots are redeveloped and/or when existing uses are expanded, particularly if the landscaping potentially limits the amount of development that could occur and/or is not feasible given building and parking area location. In these cases, the focus of the Town will be on the enhancement of the streetscape by the addition of landscaping between the building and the public road and the parking areas adjacent to the public road."

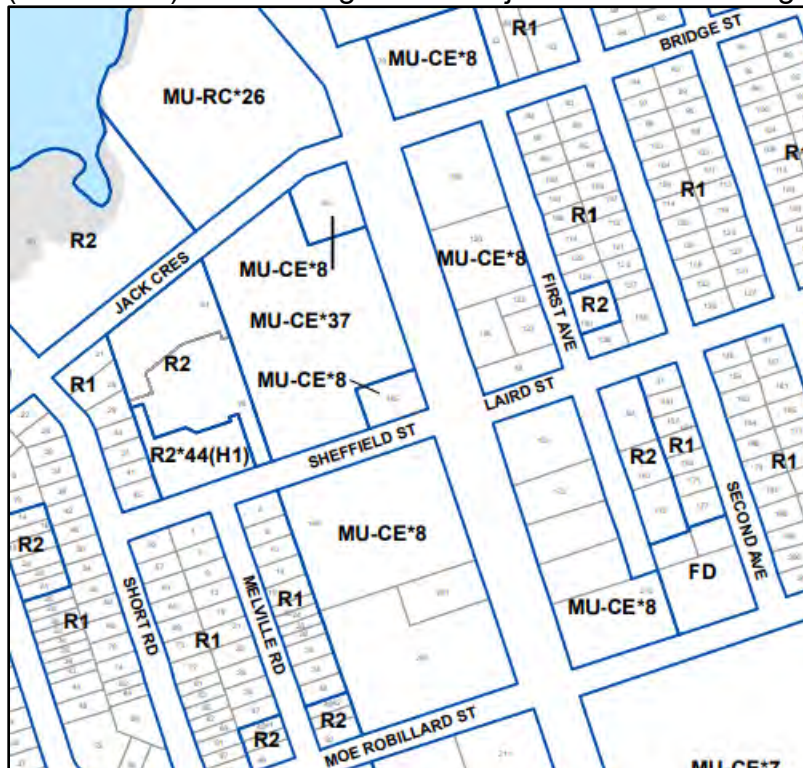
In the opinion of staff, the requested Zoning By-law amendment is consistent with the applicable Official Plan policies. Residential and non-residential uses as proposed are consistent with the policies of section C5.8.4. which permit residential uses.

The proposed development will have minimal impact on adjacent properties in relation to grading, drainage, access and privacy which is being reviewed as part of the site plan control process currently underway. Improvements to the streetscape in the form of landscaping are proposed as part of the overall design; and vehicular access points are coordinated and consolidated where possible. The County had no comments or concerns regarding the proposed accesses onto the County Road.

Surface parking has been minimized with most parking provided underground. Where above ground parking is provided, buffering in terms of landscaping or privacy fencing has been proposed to minimize the impact to adjacent properties and to provide aesthetic appeal. The County had no comments or concerns regarding the proposed landscaping within the County Road allowance.

### Zoning By-law Provisions

The current zoning of the land is Mixed-Use Commercial Employment Exception 37 (MU-CE\*37). The zoning of the subject and surrounding properties is shown below:



The Mixed-Use Commercial Employment zone permits a variety of non-residential uses including business office, business service use, childcare center, commercial fitness center, financial institution, medical office, retail store and restaurant.

Exception 37 permits apartment dwellings, prohibits drive-through facilities, limits retail stores to maximum 2,500 sq. m. of floor area, and states that the lands subject to this exception are considered one lot for zoning purposes.

The following zoning by-law amendment would be required for the development as proposed:

- increase the maximum building height from to 14.0 m to 14.9 metres
- permit balconies to project a maximum of 1.3 m into the minimum required rear yard; and
- reduce the minimum required planting strip along the front lot line abutting Madawaska Blvd from 3.0 m to 0.0 m

to permit development of a four storey 185-unit apartment development with some first-floor non-residential uses as proposed.

The proposed development has been reviewed considering all applicable zoning provisions. The development as proposed meets or can meet all other applicable provisions.

Section 6.4.10 of the zoning by-law sets out projections into minimum required yards for residential zones. Section 6.4.10 permits balconies to encroach a maximum of 1.5 m into a minimum required rear yard. The zoning of the subject property is Mixed-Use Commercial/Employment which is not subject to the permitted encroachments set out in section 6.4.10 therefore a zoning by-law amendment is required for the projection of balconies into the minimum required rear yard.

In the opinion of staff, permitting the balconies to project into the minimum required rear yard is consistent with the provisions applicable in residential zones and are therefore recommending approval of the requested permitted projection.

In the opinion of staff, the requested maximum height of 14.9 m is compatible with the height of existing or planned buildings on many of the adjacent properties.

Mixed-use and non-residential zones are subject to a requirement for a 3.0 m planting strip along lot lines abutting a street. Residential zones which permit multi-unit residential are not subject to the requirement for a 3.0 m planting strip along lot lines abutting a public street. This difference is tied to the applicable provisions for the location of parking. Parking in residential zones (outside of driveways for single-detached, semi-detached and townhouse dwellings) is not permitted in a front yard or exterior side yard. In mixed-use and non-residential zones parking is permitted in front and exterior side yards. Where parking is permitted in the front and exterior side yard of mixed-use and non-residential zones the planting strip helps visually buffer parking areas from the street. The subject development is primarily multi-unit residential and has been designed to minimize parking between the building and the street. Additionally, landscaping to buffer the parking area has been proposed in the County Road allowance.

The reduction in the planting strip along the lot line abutting Madawaska Blvd. is recommended for approval by staff based on the mix of uses proposed, the minimal parking between the building and the County Road allowance and that landscaping has been proposed within the road allowance to buffer the parking area. The County of Renfrew has been circulated the Zoning By-law amendment application and Site Plan and had no comments or concerns.

In the opinion of staff, the proposed amendments are consistent with the PPS, and Official Plan policies and are recommended for approval.

### **Process**

May 12, 2025 – Requested council authorization to go to public meeting June 9, 2025. A notice of public meeting was issued minimum 20 days prior to the public meeting.

June 9, 2025 – Statutory public meeting was held

June 23, 2025 – Application and recommendation of staff presented to Council for a decision. Following a decision of Council, notice of the decision is issued within 15 business days and is followed by a 20-day appeal period.

### **Options:**

Council could refuse the requested zoning by-law amendment or amend the proposed by-law. This is not recommended by staff for the reasons as outlined herein.

### **Policy Considerations:**

As outlined above.

### **Financial Considerations:**

Not applicable.

### **Meeting Dates:**

May 12, 2025 – Requested Council authorization to go to public meeting June 9, 2025.

June 9, 2025 – The Statutory public meeting was held.

June 23, 2025 – Application and recommendation of staff presented to Council for a decision.



## **Consultation:**

The zoning by-law amendment application was circulated to the County of Renfrew, Renfrew County District School Board, Renfrew County Catholic District School Board, Conseil des Ecoles Catholiques centre-est, Enbridge Gas, Ontario Power Generation, Hydro One Networks Inc., McNab/Braeside, City of Ottawa, Ministry of Municipal Affairs and Housing, Arnprior Fire Chief, Arnprior Chief Building Official, General Manager of Operations, and CAO for comment.

## **Comment received**

Enbridge Gas

Enbridge Gas does not object to the proposed application(s) however, we reserve the right to amend or remove development conditions.

Please continue to forward all municipal circulations and clearance letter requests electronically to [MunicipalPlanning@Enbridge.com](mailto:MunicipalPlanning@Enbridge.com)

## **Documents:**

1. Key Plan
2. Site Plan
3. Addendum to Planning Rationale

## **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:** Kaila Zamojski

## Document 1 – Key Plan



## Document 2 – Site Plan

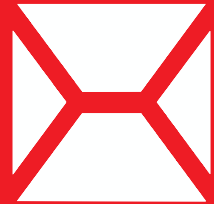
NEUF

ARCHITECT(E)S

85 MADAWASKA COORDINATION DRAWING LIST			
PAGE	DRAWING TITLE	REVISION	DATE
A0000	TITLE PAGE	1.2	2025.01.24
A0060	SITE PLAN	1.2	2025.01.24
A0100	GENERAL FLOOR PLAN - P1 LEVEL PARKING	1.2	2025.01.24
A0101	GENERAL FLOOR PLAN - 1ST FLOOR	1.2	2025.01.24
A0400	GENERAL ELEVATIONS	1.2	2025.01.24
A0401	GENERAL ELEVATIONS	1.2	2025.01.24



LÉPINE LODGE IN  
ARNPRIOR  
MADAWASKA, ARNPRIOR, ONTARIO  
COMPANY NAME : MADAWASKA INC.



NEUF

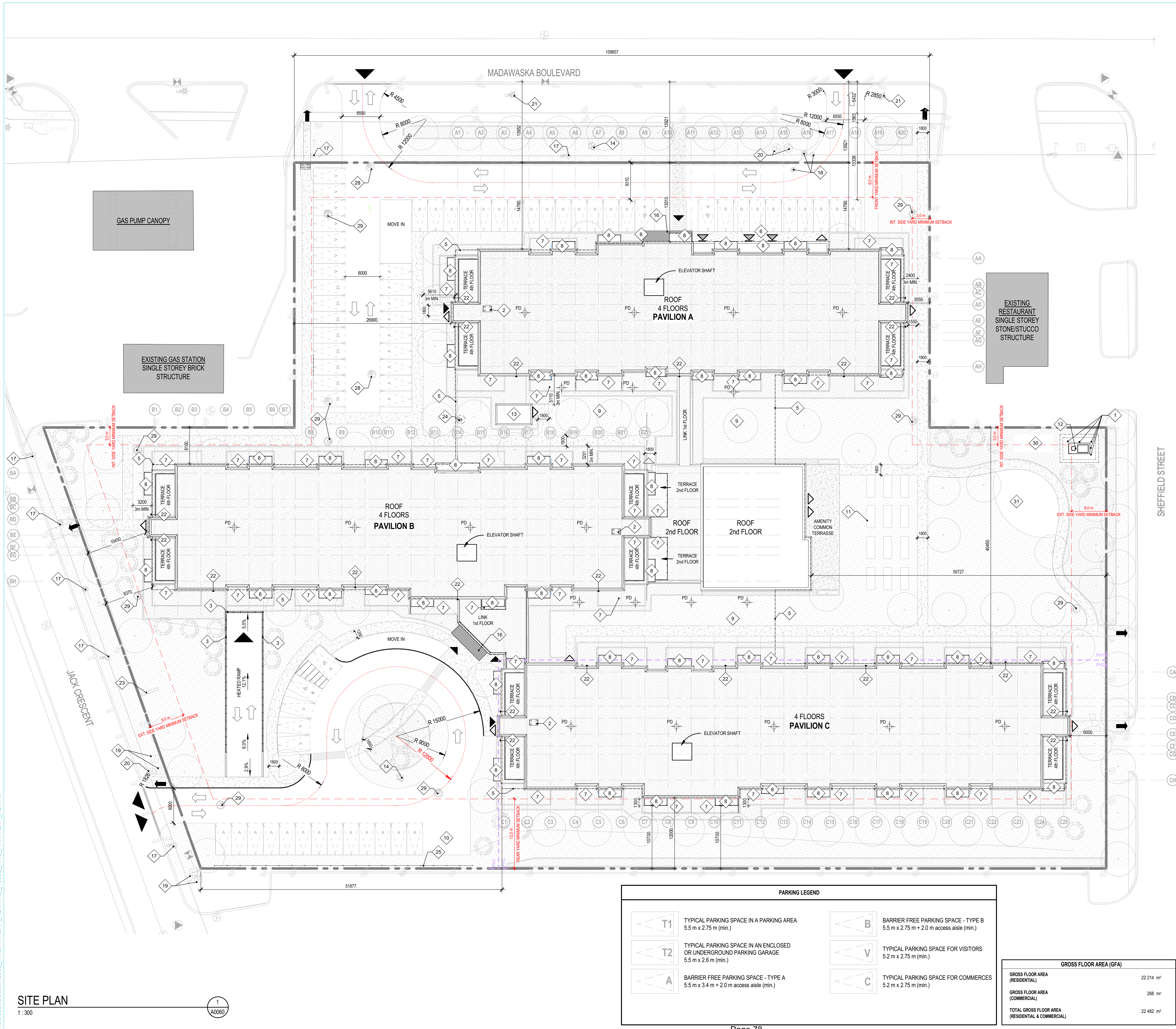
ARCHITECT(E)S

RELEASE 1.2 ISSUED FOR MINOR VARIANCE

VERSION A  
2025-01-24  
INCLUDES THE FOLLOWING SITE INSTRUCTIONS.



Autodesk Docs://13302\_MADAWASKA\_R24/MAD\_13302\_ARC\_PARK-EXT\_R24.rvt



SITE PLAN  
1: 300

1  
A0060

PARKING LEGEND	
	TYPICAL PARKING SPACE IN A PARKING AREA 5.5 m x 2.75 m (min.)
	TYPICAL PARKING SPACE IN AN ENCLOSED OR UNDERGROUND PARKING GARAGE 5.5 m x 2.6 m (min.)
	BARRIER FREE PARKING SPACE - TYPE A 5.5 m x 3.4 m + 2.0 m access aisle (min.)
	BARRIER FREE PARKING SPACE - TYPE B 5.5 m x 2.75 m + 2.0 m access aisle (min.)
	TYPICAL PARKING SPACE FOR VISITORS 5.2 m x 2.75 m (min.)
	TYPICAL PARKING SPACE FOR COMMERCES 5.2 m x 2.75 m (min.)

GROSS FLOOR AREA (GFA)	
GROSS FLOOR AREA (RESIDENTIAL)	22 214 m <sup>2</sup>
GROSS FLOOR AREA (COMMERCIAL)	268 m <sup>2</sup>
TOTAL GROSS FLOOR AREA (RESIDENTIAL & COMMERCIAL)	22 482 m <sup>2</sup>

GENERAL-NOTES	
# NOTE	DESCRIPTION
1	BOLLARDS
2	ROOF HATCH
3	RETAINING WALL
4	BUILDING OUTLINE ABOVE GROUND
5	PARKING OUTLINE
6	COMMERCIAL SIDEWALK
7	PRIVATE TERRACE
8	PRIVATE BALCONY
9	POOL
10	TEMPORARY GARBAGE STORAGE AREA
11	VEGETABLE GARDEN
12	HYDRO TRANSFORMER
13	P1 LEVEL EXIT STAIR
14	PROPOSED NEW FIRE HYDRANT
15	LINEAR DRAIN (GARAGE RAMP DRAINAGE)
16	CANOPY
17	EXISTING ELECTRICAL POST
18	EXISTING ELECTRICAL POST AND POST ANCHOR TO BE RELOCATED
19	EXISTING ELECTRICAL AND BELL PEDESTALS
20	EXISTING MANHOLE
21	EXISTING LAMP POST
22	SCULPER
23	PROJECT SIGNAGE
24	WATER TANK ACCESS
25	FENCE
26	POOL FOOTPRINT
27	LIGHT FIXTURE
28	NEW SANITARY MANHOLE
29	NEW STORMWATER MANHOLE
30	AREA FOR ELECTRICAL EQUIPMENT
31	PLAY AREA

LINE TYPE & ACCESS LEGEND	
	PROPERTY LINE
	SETBACK LINE
	PHASE LIMIT
	TRUNK SEWER
	FIRE ROUTE
	SWALE (REFER TO CIVIL)
	VEHICULAR ENTRY
	ACCESS TO BUILDING
	ACCESS TO COMMERCIAL
	EXITS
	VEHICULAR CIRCULATION ARROW
	PEDESTRIAN CIRCULATION ARROW
SURFACE LEGEND	
	PAVERS STACKED PATTERN (UPPER TERRACE)
	PAVERS MODULAR PATTERN (PODIUM & GRADE)
	CONCRETE FINISH
	LIGHT DUTY ASPHALT PAVEMENT (REFER TO CIVIL)
	HEAVY ASPHALT DUTY PAVEMENT (REFER TO CIVIL)
	WOENERF PAVERS
	STONE BALLAST ON ROOF
	LANDSCAPING
	MOUNTABLE CURB (REFER TO CIVIL)
	BARRIER FREE UNLOADING

SITE STATISTICS	
LOT AREA	17 964 m <sup>2</sup>
BUILDING FOOTPRINT	6 319 m <sup>2</sup>
GROSS FLOOR AREA ABOVE GRADE	22 482 m <sup>2</sup>
GROSS FLOOR AREA BELOW GRADE	7 840 m <sup>2</sup>
GROSS FLOOR AREA (ABOVE + BELOW GRADE)	30 322 m <sup>2</sup>
BUILDING VS. LOT AREA	35 %

LEVEL	NUMBER OF UNITS		
	PAVILION A	PAVILION B	PAVILION C
GROUND FLOOR	11 UNITS	15 UNITS	16 UNITS
2nd FLOOR	15 UNITS	16 UNITS	17 UNITS
3rd FLOOR	15 UNITS	16 UNITS	17 UNITS
4th FLOOR	14 UNITS	16 UNITS	17 UNITS
TOTAL (PER PAVILION)	55 UNITS	63 UNITS	67 UNITS
TOTAL (PAVILION A, B & C)	185 UNITS		
UNIT MIX			
1BR UNITS	26 UNITS	28 UNITS	16 UNITS
2 BR UNITS	29 UNITS	35 UNITS	51 UNITS
TOTAL (PAVILION A, B & C)			
1BR UNITS = 71 (38%)			
2BR UNITS = 114 (62%)			

NUMBER OF PARKING SPACES	
Residents (1 parking space / dwelling unit)	185
Visitors (0.25 parking spaces / dwelling unit)	46
Commercial parking (3 parking spaces / 30 m <sup>2</sup> )	9
TOTAL PARKING REQUIRED	240
Accessible parking spaces	TYPE A: 3   TYPE B: 4
TOTAL PARKING PROVIDED	240
ACCESSIBLE PARKING SPACES INCLUDED	
TOTAL ABOVE GROUND	67
TOTAL BELOW GROUND	173

ZONE PROVISIONS - LÉPINE LODGE IN ARNPRIOR		
ZONING BY-LAW 6875-18 CURRENT ZONING : MU-CE-37		
PERMITTED USES	REQUIRED	PROPOSED
MIXED USE COMMERCIAL / EMPLOYMENT AREA		MIXED USE BUILDING
LOT FRONTAGE	MIN. 30 m   No maximum	MIN. 109 m
LOT AREA	MIN. 1 858 m <sup>2</sup>   No maximum	17 964 m <sup>2</sup>
FRONT YARD SETBACK	MIN. 6 m	MIN. 6 m
REAR YARD SETBACK	MIN. 12 m	MIN. 12 m
EXTERIOR SIDE YARD SETBACK	MIN. 6 m	MIN. 6 m
INTERIOR SIDE YARD SETBACK	MIN. 3 m	MIN. 3 m
BUILDING HEIGHT	MAX. 14 m   6 STOREY	MAX. 14 m (PARAPET MADAWASKA)
LANDSCAPE AREA	-	8712 m <sup>2</sup> (48%)
MINIMUM BICYCLE PARKING	MIN. 5% motor vehicle parking spaces   MAX. 30	240 X 5% = MIN. 12

#### NOTES GÉNÉRALES General Notes

- Ces documents d'architecture sont la propriété exclusive de NEUF architecte et ne peuvent être utilisés, reproduits ou copiés sans autorisation écrite préalable. / These architectural documents are the exclusive property of NEUF architecte and cannot be used, copied or reproduced without written pre-authorization.
- Les dimensions apparaissant aux documents doivent être vérifiées par l'entrepreneur avant le début des travaux. / All dimensions which appear on the documents must be verified by the contractor before to start the work.
- Veuillez aviser l'architecte de toute dimension erreur et/ou divergence entre ces documents et ceux des autres professionnels. / The architect must be notified of all errors, omissions and discrepancies between these documents and those of the others professionals.
- Les dimensions sur ces documents doivent être lues et non mesurées. / The dimensions on these documents must be read and not measured.

ARCHITECTE PAYSAGER Landscape Architect

**Gino J. Aiello Landscape Architect**  
110 Dalbury Road Unit #9 Ottawa K2T 0C2  
T 613 682 1543

CIVIL CIVIL

**JP2g Consultants**

16 Edward Street South, Suite 211, Arnprior, ON K7S 3W4  
T 613 626 0780

INGÉNIEUR MÉCANIQUE Mechanical Engineer

**NATIONAL MULTI-RESIDENTIAL**

**INNOVATIVE DESIGN**

565 Legget Drive, Tower A, Suite 212, Ottawa, ON K2K 2X3  
T 613 224 2791 Fax 613 951 0586

INGÉNIEUR EN STRUCTURE Structural Engineer

**CIMA+**

740, rue Notre-Dame O., Montréal, QC H3C 3N6  
T 514 337 2462

URBANISTE Urban Planner

**NOVATECH**

240 Michal Coward Drive, Suite 200, Ottawa, K2M1P6  
T 613 254 9643

ARPENTEUR Surveyor

**ANNIS, O'SULLIVAN, VOLLEBEKK LTD.**

14 Concourse Gate, Suite 500, Nepean, Ontario, K2E 7S6  
T 613 727 0850

ARCHITECTES Architect

**NEUF architect(e)s Inc.**

10 Dalbury Road Unit #9 Ottawa K2T 0C2  
T 613 682 1543

SCÉAU / Seal



# NEUF

ARCHITECT(E)S



NEUF ARCHITECTES SENCRL

CLIENT Client

## LÉPINE

206-555 Legget Dr., Tower A, Ottawa, ON K2K 2X3  
T 613 591 9090 F 613 591 9095

COMPANY NAME

**LÉPINE LODGE IN**

**ARNPRIOR**

EMPLACEMENT Location

MADAWASKA,

ARNPRIOR, ONTARIO

NO PROJET No. 13302

DATE d'ouverture du projet / project start date 24.04.16

(aa-mm-jj)

NO RELEASE DATE (aa-mm-jj)

1.A ISSUED FOR MINOR VARIANCE 2025.01.24

DESSINÉ PAR Drawn by

AP / TBG

DATE (aa-mm-jj)

2025.01.24

TITRE DU DESSIN Drawing Title

**SITE PLAN**

VÉRIFIÉ PAR Checked

KP

ÉCHELLE Scale

1 : 300

REVISION Revision

**1.2**

NO. DESSIN Dwg Number

**A0060**



Autodesk Docs://13302\_MADAWASKA\_R24/MAD\_13302\_ARC\_PARK-EXT\_R24.rvt

GENERAL NOTES	
# NOTE	DESCRIPTION
1	BOLLARDS
2	ROOF HATCH
3	RETAINING WALL
4	BUILDING OUTLINE ABOVE GROUND
5	PARKING OUTLINE
6	COMMERCIAL SIDEWALK
7	PRIVATE TERRACE
8	PRIVATE BALCONY
9	PODIUM
10	TEMPORARY GARBAGE STORAGE AREA
11	VEGETABLE GARDEN
12	HYDRO TRANSFORMER
13	P1 LEVEL EXIT STAIR
14	PROPOSED NEW FIRE HYDRANT
15	LINEAR DRAIN (GARAGE RAMP DRAINAGE)
16	CANOPY
17	EXISTING ELECTRICAL POST
18	EXISTING ELECTRICAL POST AND POST ANCHOR TO BE RELOCATED
19	EXISTING ELECTRICAL AND BELL PEDESTALS

GENERAL NOTES	
# NOTE	DESCRIPTION
20	EXISTING MANHOLE
21	EXISTING LAMP POST
22	SCUPPER
23	PROJECT SIGNAGE
24	WATER TANK ACCESS
25	FENCE
26	POOL FOOTPRINT
27	LIGHT FIXTURE
28	NEW SANITARY MANHOLE
29	NEW STORMWATER MANHOLE
30	AREA FOR ELECTRICAL EQUIPMENT
31	PLAY AREA

PARKING LEGEND	
	TYPICAL PARKING SPACE IN A PARKING AREA 5.5 m x 2.75 m (min.)
	TYPICAL PARKING SPACE IN AN ENCLOSED OR UNDERGROUND PARKING GARAGE 5.5 m x 2.6 m (min.)
	BARRIER FREE PARKING SPACE - TYPE A 5.5 m x 3.4 m + 2.0 m access aisle (min.)
	BARRIER FREE PARKING SPACE - TYPE B 5.5 m x 2.75 m + 2.0 m access aisle (min.)
	TYPICAL PARKING SPACE FOR VISITORS 5.2 m x 2.75 m (min.)
	TYPICAL PARKING SPACE FOR COMMERCES 5.2 m x 2.75 m (min.)
	ZONES WHICH ARE CONSIDERED PART OF THE EXIT AND CANNOT BE PENETRATED BY ANY ELECTRICAL AND MECHANICAL SERVICES NOT SERVICING THE EXIT
	DRIVING AISLE IN GARAGE
	PEDESTRIAN TRAFFIC
	ZONE WITH A CLEAR HEIGHT OF 2300mm min.

LINE TYPE & ACCESS LEGEND	
	PROPERTY LINE
	SETBACK LINE
	PHASE LIMIT
	TRUNK SEWER
	FIRE ROUTE
	VEHICULAR ENTRY ACCESS TO BUILDING
	ACCESS TO COMMERCIAL EXITS
	CIRCULATION ARROW
	SWALE (REFER TO CIVIL)

PARKING SPACES	
LEVEL	NUMBER
1ST FLOOR B	67
P1 PARKING LEVEL - PAV. C	69
P1 PARKING LEVEL - PAV. B	62
P1 PARKING LEVEL - PAV. A	42
TOTAL	240

BICYCLE RACK LEGEND	
• F.M.D. - FLOOR MOUNTED DOUBLE- 600 x 1800	

BIKE SCHEDULE		
Level	Type	Count
P1 PARKING LEVEL - PAV. A	F.M.D.	4
P1 PARKING LEVEL - PAV. B	F.M.D.	4
P1 PARKING LEVEL - PAV. C	F.M.D.	4
TOTAL		12

PRIVATE LOCKERS	
LEVEL	NUMBER
P1 PARKING LEVEL - PAV. A	30
P1 PARKING LEVEL - PAV. B	32
P1 PARKING LEVEL - PAV. C	37
TOTAL: 99	

COMMON LOCKERS	
LEVEL	NUMBER
P1 PARKING LEVEL - PAV. B	22
P1 PARKING LEVEL - PAV. C	64
TOTAL: 86	

PLAN SYMBOL LEGEND	
	RAILING OR GUARDRAIL TYPE • SEE PAGE A300 FOR DETAILS
	GENERAL NOTES • SEE LEGEND FOR DESCRIPTION
	WINDOW OR CURTAIN WALL TYPE • SEE PAGE A404 & A405 FOR DETAILS
	WALL TYPE • SEE PAGE A800 FOR DETAILS
	ROOF TYPE • SEE PAGE A800 & A801 FOR DETAILS
	DOOR NUMBER • SEE PAGE A800 & A801 FOR DETAILS
	ROOM NUMBER • SEE PLANS FOR DETAILS
	MATERIAL TYPE • SEE PAGE A400 @ A404 FOR LEGEND



#### NOTES GÉNÉRALES / General Notes

- Ces documents d'architecture sont la propriété exclusive de NEUF architect(e)s et ne peuvent être utilisés, reproduits ou copiés sans autorisation écrite préalable. / These architectural documents are the exclusive property of NEUF architect(e)s and cannot be used, copied or reproduced without written pre-authorization.
- Les dimensions apparaissant aux documents doivent être vérifiées par l'entrepreneur avant le début des travaux. / All dimensions which appear on the documents must be verified by the contractor before to start the work.
- Veuillez avant l'architecte de toute dimension enrou et/ou divergences entre ces documents et ceux des autres professionnels. / The architect must be notified of all errors, omissions and discrepancies between these documents and those of the others professionals.
- Les dimensions sur ces documents doivent être lues et non mesurées. / The dimensions on these documents must be read and not measured.

ARCHITECTE PAYSAGER Landscape Architect

**Gino J. Aiello Landscape Architect**  
110 Dabney Road Unit B9 Ottawa K2T 0C2  
T 613 852 1343

CIVIL Civil

**Jp2g Consultants**

16 Edward Street South, Suite 211, Ampror, ON K7S 3W4  
T 613 626 0706

INGÉNIEUR MÉCANIQUE Mechanical Engineer

**NATIONAL MULTI-RESIDENTIAL INNOVATIVE DESIGN**  
555 Legget Drive, Tower A, Suite 212, Ottawa, ON K2K 2X3  
T 613 224 2761 Fax 613 951 0596

INGÉNIEUR EN STRUCTURE Structural Engineer

**CIMA+**

740, rue Notre-Dame O., Montréal, QC H3C 3X6  
T 514 337 2462

URBANISTE Urban Planner

**NOVATECH**

240 Michael Cowland Drive, Suite 200, Ottawa, K2M1P6  
T 613 254 9643

ARPENTEUR Surveyor

**ANNIS, O'SULLIVAN, VOLLEBEKK LTD.**

14 Concours Gate, Suite 500, Nepean, Ontario, K2E 7S6  
T 613 727 0650

ARCHITECTES Architect

**NEUF architect(e)s Inc.**

630, boul. René-Lévesque O. 32e étage, Montréal QC H3B 1S6  
T 514 947 1117 NEUF.ca

SCEAU / Seal



# NEUF

ARCHITECT(E)S



CLIENT Client



## LÉPINE

206-555 Legget Dr., Tower A, Ottawa, ON K2K 2X3  
T 613 591 9090 F 613 591 9095

COMPANY NAME

**LÉPINE LODGE IN ARNPRIOR**

EMPLACEMENT Location

**MADAWASKA, ARNPRIOR, ONTARIO**

NO PROJET No

**13302**

DATE d'ouverture du projet / project start date 24.04.16

(aa-mm-jj)

NO RELEASE

DATE (aa-mm-jj)

1.A ISSUED FOR MINOR VARIANCE

2025.01.24

DESSIN PAR Drawn by

**AP / TBG**

DATE (aa-mm-jj)

**2025.01.24**

TITRE DU DESSIN Drawing Title

**GENERAL FLOOR PLAN - P1 LEVEL PARKING**

VÉRIFIÉ PAR Checked

**KP**

ÉCHELLE Scale

**1 : 250**

RÉVISION Revision

NO. DESSIN Dwg Number

**1.2**

**A0100**



Autodesk Docs://13302\_MADAWASKA\_R24/MAD\_13302\_ARC\_PARK-EXT\_R24.rvt

# NOTE	DESCRIPTION
1	BOLLARDS
2	ROOF HATCH
3	RETAINING WALL
4	BUILDING OUTLINE ABOVE GROUND
5	PARKING OUTLINE
6	COMMERCIAL SIDEWALK
7	PRIVATE TERRACE
8	PRIVATE BALCONY
9	PODIUM
10	TEMPORARY GARBAGE STORAGE AREA
11	VEGETABLE GARDEN
12	HYDRO TRANSFORMER
13	P1 LEVEL EXIT STAIR
14	PROPOSED NEW FIRE HYDRANT
15	LINEAR DRAIN (GARAGE RAMP DRAINAGE)
16	CANOPY
17	EXISTING ELECTRICAL POST
18	EXISTING ELECTRICAL POST AND POST ANCHOR TO BE RELOCATED
19	EXISTING ELECTRICAL AND BELL PEDESTALS

# NOTE	DESCRIPTION
20	EXISTING MANHOLE
21	EXISTING LAMP POST
22	SCUPPER
23	PROJECT SIGNAGE
24	WATER TANK ACCESS
25	FENCE
26	POOL FOOTPRINT
27	LIGHT FIXTURE
28	NEW SANITARY MANHOLE
29	NEW STORMWATER MANHOLE
30	AREA FOR ELECTRICAL EQUIPMENT
31	PLAY AREA

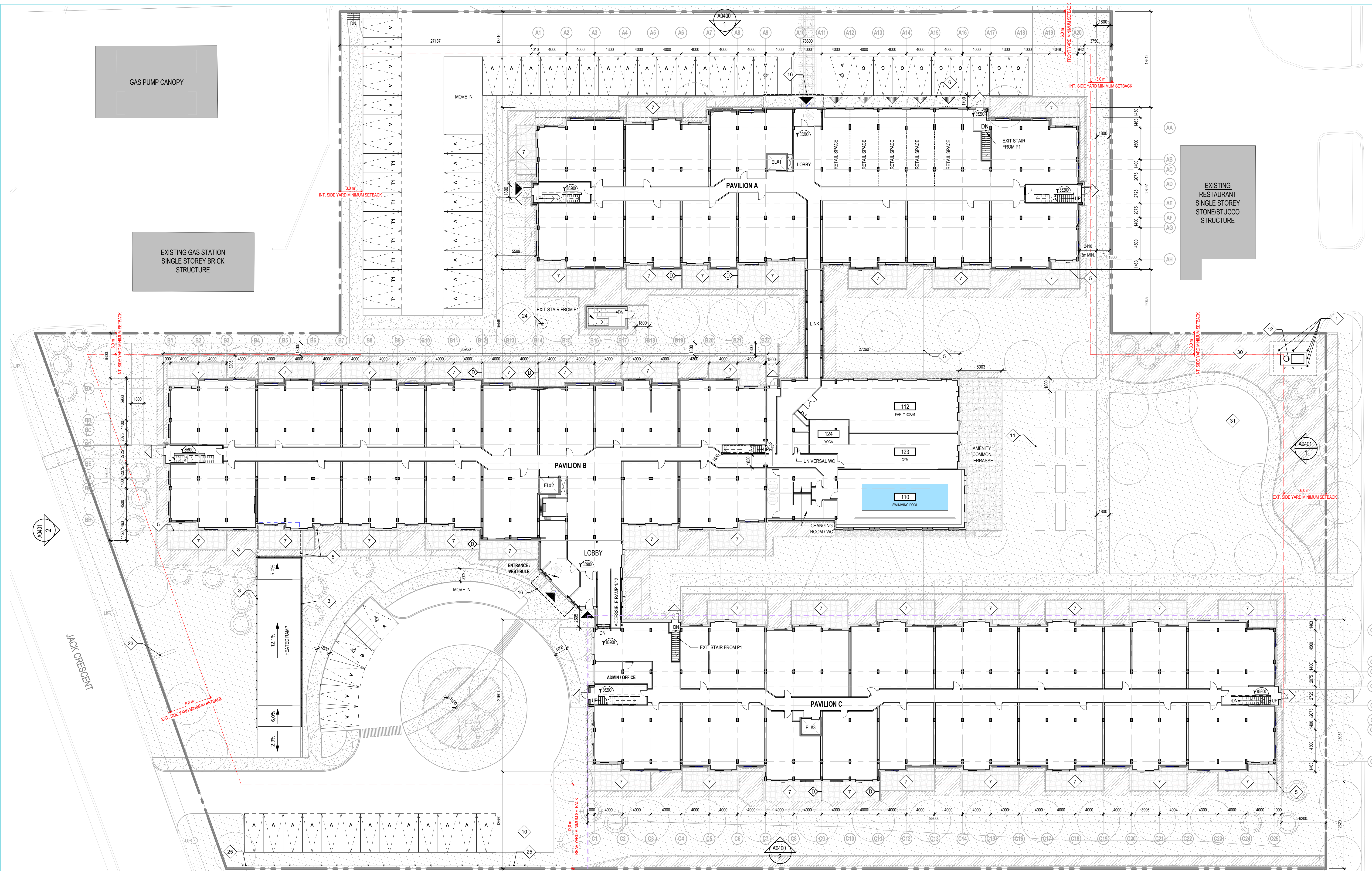
**DIMS. TAGS & CALLOUTS NOT SHOWN ON A100'S**  
**DRAWINGS**  
REFER TO THE PARTIAL P1 LEVEL PLANS A200x & PARTIAL UNIT PLANS A201x TO A206x TO LOCATE THE FOLLOWING DIMENSIONS, TAGS & CALLOUTS (AS THEY ARE NOT SHOWN ON THE A100'S DRAWINGS).  
**DIMENSIONS**  
- INTERIOR WALLS & DOORS  
- PRECAST WALLS & OPENINGS  
- P1 PARKING LEVEL FLOOR DRAINS  
**TAGS**  
- WINDOWS, DOORS, BALCONY RAILINGS, PRIVATE LOCKER DIVIDERS & ROOMS  
**CALLOUTS & SECTIONS**  
- ENVELOPE & WALL DETAILS A450'S  
- PRECAST PANEL SECTIONS A450'S  
- GENERAL ENVELOPE SECTIONS A800'S

PARKING LEGEND	
	TYPICAL PARKING SPACE IN A PARKING AREA 5.5 m x 2.75 m (min.)
	TYPICAL PARKING SPACE IN AN ENCLOSED OR UNDERGROUND PARKING GARAGE 5.5 m x 2.6 m (min.)
	BARRIER FREE PARKING SPACE - TYPE A 5.5 m x 3.4 m + 2.0 m access aisle (min.)
	BARRIER FREE PARKING SPACE - TYPE B 5.5 m x 2.75 m + 2.0 m access aisle (min.)
	TYPICAL PARKING SPACE FOR VISITORS 5.2 m x 2.75 m (min.)
	TYPICAL PARKING SPACE FOR COMMERCES 5.2 m x 2.75 m (min.)
	ZONES WHICH ARE CONSIDERED PART OF THE EXIT AND CANNOT BE PENETRATED BY ANY ELECTRICAL AND MECHANICAL SERVICES NOT SERVICING THE EXIT
	DRIVING AISLE IN GARAGE
	PEDESTRIAN TRAFFIC
	ZONE WITH A CLEAR HEIGHT OF 2300mm min.

**BARRIER-FREE DESIGN**  
REFER TO AXXX FOR LIST OF BARRIER-FREE UNITS  
  
REFER TO PAGE AXXX FOR BARRIER-FREE DESIGN REQUIREMENTS.

**ROOF ASSEMBLIES**  
REFER TO ASSEMBLIES SCHEDULE A800 FOR ROOF TYPES

PLAN SYMBOL LEGEND	
	RAILING OR GUARDRAIL TYPE • SEE PAGE A300 FOR DETAILS
	GENERAL NOTES • SEE LEGEND FOR DESCRIPTION
	WINDOW OR CURTAIN WALL TYPE • SEE PAGE A300 & A305 FOR DETAILS
	WALL TYPE • SEE PAGE A800 FOR DETAILS
	ROOF TYPE • SEE PAGE A800 FOR DETAILS
	ROOM NUMBER • SEE PAGE A800 & A801 FOR DETAILS
	DOOR NUMBER • SEE PAGE A800 & A801 FOR DETAILS
	MATERIAL TYPE • SEE PAGE A800 @ A404 FOR LEGEND



NOTES GÉNÉRALES General Notes

- Ces documents d'architecture sont la propriété exclusive de NEUF architect(e)s et ne peuvent être utilisés, reproduits ou copiés sans autorisation écrite préalable. / These architectural documents are the exclusive property of NEUF architect(e)s and cannot be used, copied or reproduced without written pre-authorization.
- Les dimensions apparaissant aux documents doivent être vérifiées par l'entrepreneur avant le début des travaux. / All dimensions which appear on the documents must be verified by the contractor before to start the work.
- Veuillez avant l'architecte de toute dimension erreur et/ou divergences entre ces documents et ceux des autres professionnels. / The architect must be notified of all errors, omissions and discrepancies between these documents and those of the others professionals.
- Les dimensions sur ces documents doivent être lues et non mesurées. / The dimensions on these documents must be read and not measured.

ARCHITECTE PAYSAGER Landscape Architect  
**Gino J. Aiello Landscape Architect**  
110 Dibley Road Unit B9 Ottawa K2T 0C2  
T 613 852 1343

CIVIL Civil  
**Jp2g Consultants**  
16 Edward Street South, Suite 211, Ampror, ON K7S 3W4  
T 613 626 0706

INGÉNIEUR MÉCANIQUE Mechanical Engineer  
**NATIONAL MULTI-RESIDENTIAL INNOVATIVE DESIGN**  
555 Legget Drive, Tower A, Suite 212, Ottawa, ON K2K 2X3  
T 613 224 2761 Fax 613 951 0596

INGÉNIEUR EN STRUCTURE Structural Engineer  
**CIMA+**  
740, rue Notre-Dame O., Montréal, QC H3C 3X6  
T 514 337 2622

URBANISTE Urban Planner  
**NOVATECH**  
240 Michael Cowland Drive, Suite 200, Ottawa, K2M1P6  
T 613 254 9643

ARPENTEUR Surveyor  
**ANNIS, O'SULLIVAN, VOLLEBEKK LTD.**  
14 Concession Gate, Suite 500, Nepean, Ontario, K2E 7S6  
T 613 727 0650

ARCHITECTES Architect  
**NEUF architect(e)s Inc.**  
630, boul. René-Lévesque O. 32e étage, Montréal QC H3B 1S6  
T 514 947 1117 NEUF.ca

SCEAU / Seal



CLIENT Client  
**LÉPINE**  
206-555 Legget Dr., Tower A, Ottawa, ON K2K 2X3  
T 613 591 9090 F 613 591 9095

COMPANY NAME  
**LÉPINE LODGE IN ARNPRIOR**

EMPLACEMENT Location  
MADAWASKA,  
ARNPRIOR, ONTARIO

NO PROJET No.  
13302

DATE d'ouverture du projet / project start date 24.04.16  
(aa-mm-jj)

NO RELEASE DATE (aa-mm-jj)  
1.A ISSUED FOR MINOR VARIANCE 2025.01.24

DESSIN PAR Drawn by AP / TBG  
DATE (aa-mm-jj) 2025.01.24  
TITRE DU DESSIN Drawing Title

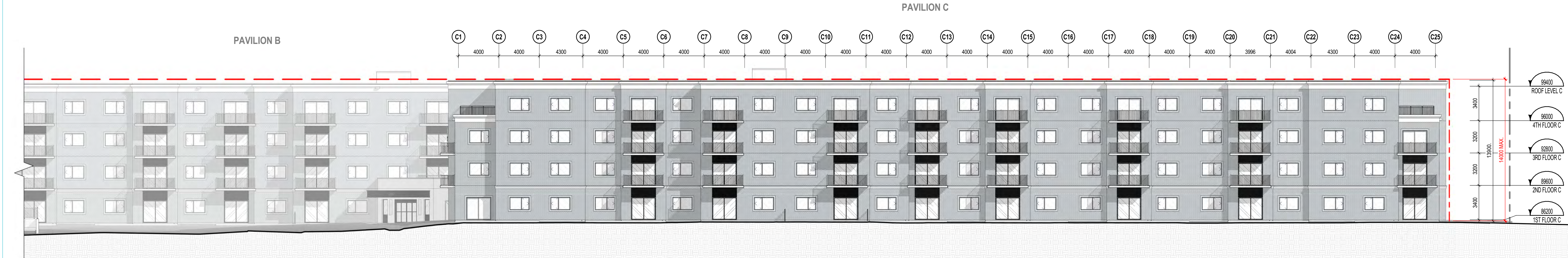
VÉRIFIÉ PAR Checked by KP  
ÉCHELLE Scale 1 : 250

**GENERAL FLOOR PLAN - 1ST FLOOR**

REVISION Revision NO. DESSIN Dwg Number  
**1.2 A0101**



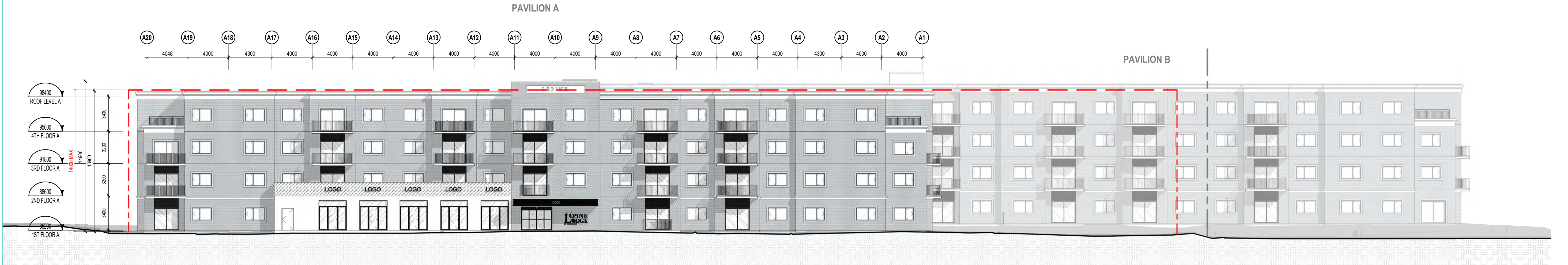
Autodesk Docs/13302\_MADAWASKA\_R24/MAD\_13302\_ARC\_PARK-EXT\_R24.rvt



GENERAL SOUTH ELEVATION

1 : 200

2  
A0400



GENERAL NORTH ELEVATION (MADAWASKA BOULEVARD)

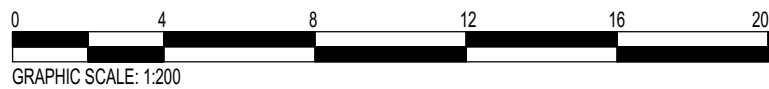
1 : 200

1  
A0400

GENERAL NOTES	
# NOTE	DESCRIPTION
1	BOLLARDS
2	ROOF HATCH
3	RETAINING WALL
4	BUILDING OUTLINE ABOVE GROUND
5	PARKING OUTLINE
6	COMMERCIAL SIDEWALK
7	PRIVATE TERRACE
8	PRIVATE BALCONY
9	PODIUM
10	TEMPORARY GARBAGE STORAGE AREA
11	VEGETABLE GARDEN
12	HYDRO TRANSFORMER
13	P1 LEVEL EXIT STAIR
14	PROPOSED NEW FIRE HYDRANT
15	LINEAR DRAIN (GARAGE RAMP DRAINAGE)
16	CANOPY
17	EXISTING ELECTRICAL POST
18	EXISTING ELECTRICAL POST AND POST ANCHOR TO BE RELOCATED
19	EXISTING ELECTRICAL AND BELL PEDESTALS

GENERAL NOTES	
# NOTE	DESCRIPTION
20	EXISTING MANHOLE
21	EXISTING LAMP POST
22	SCUPPER
23	PROJECT SIGNAGE
24	WATER TANK ACCESS
25	FENCE
26	POOL FOOTPRINT
27	LIGHT FIXTURE
28	NEW SANITARY MANHOLE
29	NEW STORMWATER MANHOLE
30	AREA FOR ELECTRICAL EQUIPMENT
31	PLAY AREA

LINE TYPE LEGEND	
---	PROPERTY LINE
---	HEIGHT LIMIT LINE
---	SETBACK



NOTES GÉNÉRALES General Notes

- Ces documents d'architecture sont la propriété exclusive de NEUF architect(e)s et ne pourront être utilisés, reproduits ou copiés sans autorisation écrite préalable. / These architectural documents are the exclusive property of NEUF architect(e)s and cannot be used, copied or reproduced without written pre-authorization.
- Les dimensions apparaissant aux documents devront être vérifiées par l'entrepreneur avant le début des travaux. / All dimensions which appear on the documents must be verified by the contractor before to start the work.
- Veuillez aviser l'architecte de toute dimension en erreur et/ou divergences entre ces documents et ceux des autres professionnels. / The architect must be notified of all errors, omissions and discrepancies between these documents and those of the others professionals.
- Les dimensions sur ces documents doivent être lues et non mesurées. / The dimensions on these documents must be read and not measured.

ARCHITECTE PAYSAGER Landscape Architect

**Gino J. Aiello Landscape Architect**

110 Didsbury Road Unit #9 Ottawa K2T 0C2  
T 613 832 1343

CIVIL Civil

**Jp2g Consultants**

10 Edward Street South, Suite 211, Amprior, ON K7S 3W4  
T 613 626 0766

INGÉNIEUR MÉCANIQUE Mechanical Engineer

**NATIONAL MULTI-RESIDENTIAL  
INNOVATIVE DESIGN**

555 Legget Drive, Tower A, Suite 212, Ottawa, ON K2K 2X3  
T 613 224 2761 Fax 613 951 0586

INGÉNIEUR EN STRUCTURE Structural Engineer

**CIMA+**

740, rue Notre-Dame O., Montréal, QC H3C 3X6  
T 514 337 2452

URBANISTE Urban Planner

**NOVATECH**

240 Michael Compad Drive, Suite 200, Ottawa, K2M1P6  
T 613 254 9643

ARPENTEUR Surveyor

**ANNIS, O'SULLIVAN, VOLLEBEKK LTD.**

14 Concourse Galt, Suite 500, Nepean, Ontario, K2E 7S6  
T 613 727 0850

ARCHITECTES Architect

**NEUF architect(e)s Inc.**

630, boul. René-Lévesque O. 32e étage, Montréal QC H3B 1S6  
T 514 947 1117 NEUF.ca

SCEAU / Seal



**NEUF**

ARCHITECT(E)S



NEUF ARCHITECTES SENCLR

CLIENT Client



**LÉPINE**

206-555 Legget Dr., Tower A, Ottawa, ON K2K 2X3  
T 613 591 9090 F 613 591 9095

COMPANY NAME

**LÉPINE LODGE IN  
ARNPRIOR**

EMPLACEMENT Location NO PROJET No.  
MADAWASKA, 13302  
ARNPRIOR, ONTARIO

DATE d'ouverture du projet / project start date 24.04.16  
(aa.mm.jj)

NO RELEASE DATE (aa-mm-jj)

1.A ISSUED FOR MINOR VARIANCE 2025.01.24

DESSIN PAR Drawn by

AP / TBG

VÉRIFIÉ PAR Checked

KP

DATE (aa.mm.jj)

2025.01.24

ÉCHELLE Scale

1 : 200

TITRE DU DESSIN Drawing Title

**GENERAL ELEVATIONS**

REVISION Revision

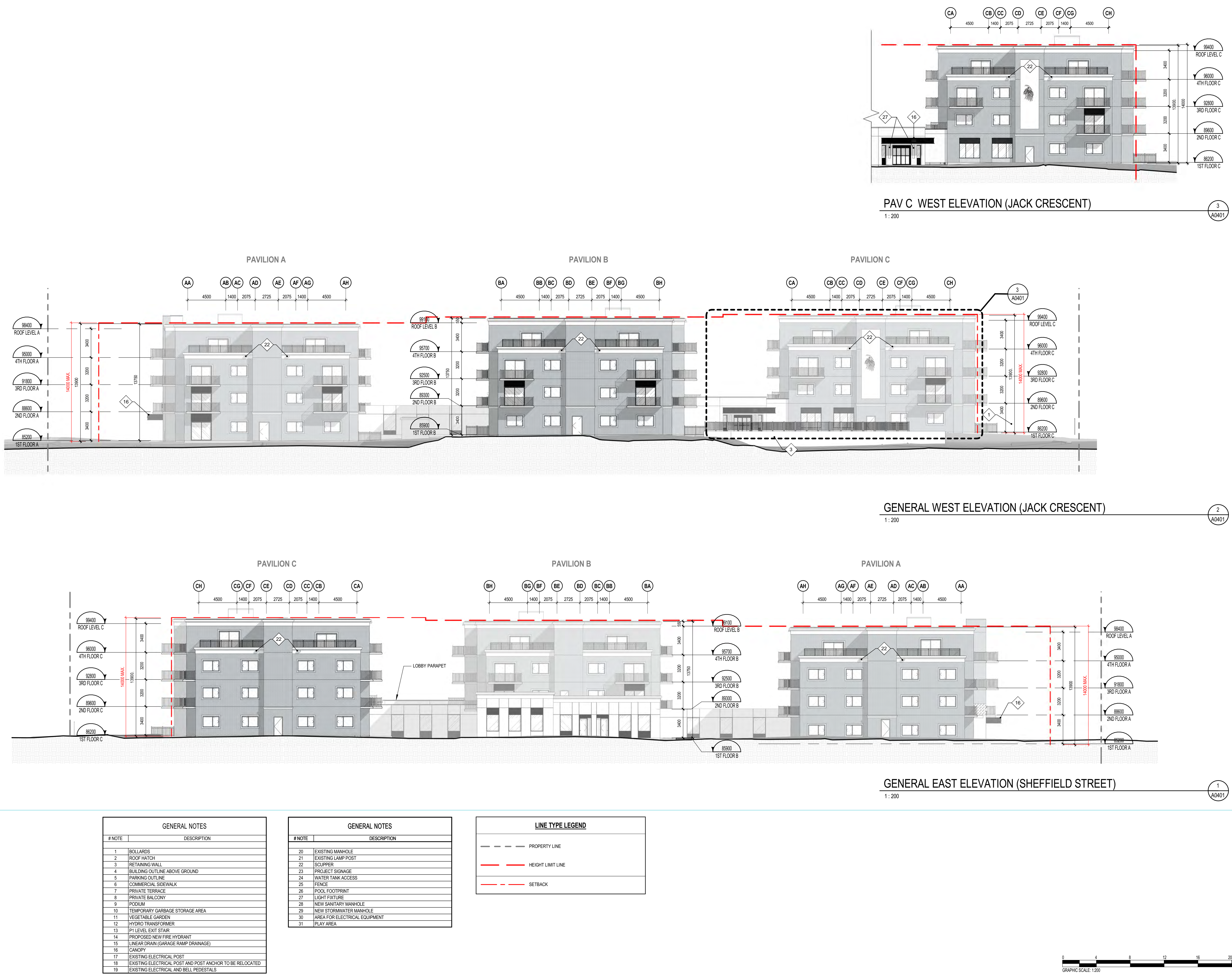
**1.2**

NO. DESSIN Dwg Number

**A0400**



Autodesk Docs/13302\_MADAWASKA\_R24/MAD\_13302\_ARC\_PARK-EXT\_R24.rvt



#### NOTES GÉNÉRALES General Notes

- Ces documents d'architecture sont la propriété exclusive de NEUF architect(e)s et ne pourront être utilisés, reproduits ou copiés sans autorisation écrite préalable. / These architectural documents are the exclusive property of NEUF architect(e)s and cannot be used, copied or reproduced without written pre-authorization.
- Les dimensions apparaissant aux documents doivent être vérifiées par l'entrepreneur avant le début des travaux. / All dimensions which appear on the documents must be verified by the contractor before to start the work.
- Veuillez aviser l'architecte de toute dimension erreur et/ou divergences entre ces documents et ceux des autres professionnels. / The architect must be notified of all errors, omissions and discrepancies between these documents and those of the others professionals.
- Les dimensions sur ces documents doivent être lues et non mesurées. / The dimensions on these documents must be read and not measured.

ARCHITECTE PAYSAGER Landscape Architect

**Gino J. Aiello Landscape Architect**

110 Didsbury Road Unit #9 Ottawa K2C 0C2  
T 613 852 1343

CIVIL Civil

**Jp2g Consultants**

16 Edward Street South, Suite 211, Amprion, ON K7S 3W4  
T 613 626 0760

INGÉNIEUR MÉCANIQUE Mechanical Engineer

**NATIONAL MULTI-RESIDENTIAL**

**INNOVATIVE DESIGN**

555 Legget Drive, Tower A, Suite 212, Ottawa, ON K2K 2X3  
T 613 224 2761 Fax 613 951 0586

INGÉNIEUR EN STRUCTURE Structural Engineer

**CIMA+**

740, rue Notre-Dame O., Montréal, QC H3C 3X6  
T 514 337 2452

URBANISTE Urban Planner

**NOVATECH**

240 Michael Cowland Drive, Suite 200, Ottawa, K2M1P6  
T 613 254 9643

ARPENTEUR Surveyor

**ANNIS, O'SULLIVAN, VOLLEBEKK LTD.**

14 Concourse Galt, Suite 500, Nepean, Ontario, K2E 7S6  
T 613 727 0850

ARCHITECTES Architect

**NEUF architect(e)s Inc.**

630, boul. René-Lévesque O. 32e étage, Montréal QC H3B 1S6  
T 514 847 1117 NEUF.ca

SCEAU / Seal



# NEUF

ARCHITECT(E)S



NEUF ARCHITECTES SENCLR

CLIENT Client



## LÉPINE

206-555 Legget Dr., Tower A, Ottawa, ON K2K 2X3  
T 613 591 9090 F 613 591 9095

COMPANY NAME

**LÉPINE LODGE IN ARNPRIOR**

EMPLACEMENT Location

MADAWASKA, ARNPRIOR, ONTARIO

DATE d'ouverture du projet / project start date 24.04.16  
(aa.mm.jj)

NO RELEASE DATE (aa-mm-jj)

1.A ISSUED FOR MINOR VARIANCE 2025.01.24

DESSINÉ PAR Drawn by

AP / TBG

DATE (aa.mm.jj)

2025.01.24

TITRE DU DESSIN Drawing Title

**GENERAL ELEVATIONS**

REVISION Revision

**1.2**

NO. DESSIN Dwg Number

**A0401**



## **Document 3 – Addendum to Planning Rationale**

April 24, 2025

Town of Arnprior  
Community Services Branch  
105 Elgin Street West  
Arnprior, ON, K7S 0A8

**Attention: Alix Jolicoeur, Manager of Community Services/Planner**

Dear Ms. Jolicoeur:

**Reference: 85 Madawaska Boulevard  
Zoning By-law Amendment Application – Addendum to Planning Rationale  
Our File No.: 121118**

Novatech has been retained by Lepine Corporation (“the owner”) to prepare and file a Zoning By-law Amendment application in order to facilitate the development of three low-rise apartment buildings on the property municipally known as 85 Madawaska Boulevard (the “Subject Site”). The Minor Variance application that was filed on January 27, 2025 for the Subject Site will be withdrawn and replaced with this Zoning By-law Amendment application. This letter is an addendum to the Planning Rationale that was filed with the Site Plan Control application on December 3, 2024. The addendum will outline the requested Zoning By-law Amendment and provide a brief rationale in support of the requested relief.

The Subject Site is designated Urban Community in the County of Renfrew Official Plan (2020). The Subject Site is designated Mixed Use Commercial/Employment Area in the Town of Arnprior Official Plan (2017). The Subject Site is zoned Mixed Use-Commercial/Employment, Exception 37 (MU-CE\*37) in the Town of Arnprior Zoning By-law 6875-18.

### Proposed Zoning By-law Amendment

The Zoning By-law provisions that apply to the Subject Site are listed in Table 1 below.

*Table 1: Zoning Provisions*

Zoning Provision	Required	Provided
Minimum Lot Frontage (m)	30 m	109 m
Minimum Lot Area (m <sup>2</sup> )	1,858 m <sup>2</sup>	17,964 m <sup>2</sup>
Minimum Front Yard Setback (m)	6 m	13.51 m
Minimum Rear Yard Setback (m)	12 m	12 m
Minimum Exterior Side Yard Setback (m)	6 m	8.37 m / 6.0 m
Minimum Interior Side Yard Setback (m)	3 m	27.0 m / 6.2 m / 40.5 m / 3.6 m
Maximum Building Height (m)	14 m	14.9 m (including parapet)
Minimum Planting Strip Abutting a Residential Zone (m)	3 m	2.18 m (1.5 m high fence provided along rear property line.)

	1.5 m (if a wall/solid board fence with a height of 1.5 m is provided)	
Minimum Planting Strip Abutting the Front/Exterior Side Lot Line (m)	3 m	0 m / 12 m (along Madawaska Boulevard) 3 m (along Jack Crescent) 6.34 m (along Sheffield Street)
Maximum Projection into a Rear Yard - Balcony	Not permitted	1.3 m
<b>Parking</b>		
Minimum Vehicle Parking – Residential	185 spaces	240 spaces (accessible spaces included)
Minimum Vehicle Parking – Residential (Visitor)	46.25 spaces	
Minimum Vehicle Parking – Retail Store	8.7 spaces	
Minimum Accessible Parking Spaces – Type A	3 spaces	3 spaces
Minimum Accessible Parking Spaces – Type B	3 spaces	3 spaces
Minimum Bicycle Parking	12 spaces	12 spaces

The following Zoning exceptions are proposed for the Subject Site.

- To permit an increased building height of 14.9 metres
- To permit a 1.3-metre-wide balcony projection in the rear yard
- To require a minimum planting strip width of 0 metres along the full length of the front lot line

These exceptions can be added to Exception 37 which applies to the Subject Site or a new exception can be created that combines Exception 37 with the proposed exceptions listed above.

### **Zoning By-law Amendment Rationale**

The proposed development will better utilize the Subject Site by providing 185 dwelling units on a vacant lot. The proposed development is appropriately located to support increased residential density. The ground-floor commercial uses along Madawaska Boulevard will complement the proposed residential uses by fostering a pedestrian-oriented environment where residents can access commercial uses by walking or cycling. The mixed-use building is located close to the street in order to create a more urban, pedestrian-oriented environment.

#### **Increased Building Height**

Section 7.6 of the Zoning By-law permits a maximum building height of 14 metres on the Subject Site. Relief from this provision of the Zoning By-law is required to permit a building height of 14.9 metres on the Subject Site. This is 0.9 metres greater than what is permitted in the Zoning By-law.

The requested increase in building height is primarily required to accommodate a parapet above the main entrance of the buildings. The rest of the building meets the maximum building height permitted in the Zoning By-law. The requested relief is required due to the Zoning By-law's definition of building

height, which requires that the building height be measured to the top of the parapet rather than permitting the parapet as a projection above the height limit.

Despite the increased height, the proposed buildings will fit into the neighbourhood context, where there are a number of four and five storey buildings located to the west. The increased building height will have no impact on neighbouring properties, with no shadowing or privacy impacts resulting from the 0.9 metre increase in building height.

### Balcony Projection

The Town of Arnprior Zoning By-law does not include provisions for permitted projections in the Mixed Use-Commercial/Employment zone. Relief from the Zoning By-law is required to permit a 1.3 metre balcony projection into the rear yard. This relief is technical in nature and is only required because Part 7 of the Zoning By-law regarding properties zoned Mixed Use does not speak to permitted projections into yards. If the Subject Site was in a Residential zone, the proposed balcony projections would be permitted as-of-right.

The proposed balconies will provide private amenity space for residents while ensuring that there are minimal impacts on the privacy of neighbours. The proposed balconies will be separated by 10.7 metres from the rear lot line, which will ensure that rear neighbours are not impacted by the rear balcony projections.

### Reduced Front Planting Strip

Section 7.3.2 of the Zoning By-law requires that a 3 metre wide planting strip be provided across the full length of the front lot line. Relief from this provision of the Zoning By-law is required to reduce the minimum required front planting strip to 0 metres. Despite the reduced planting strip, the proposed development will provide for buffering between the building and the street. The proposed development is set back more than 13 metres from the front lot line, which far exceeds the minimum required front yard setback. The proposal is also set back more than 27 metres from the road, which will provide for additional separation between the road and the building.

The reduced front planting strip will allow for a more desirable site design, where commercial and visitor parking is located in front of the building close to the building entrances. This will provide easier access to the ground-floor commercial uses and residential uses on the upper floors rather than locating parking to the rear of the building. Locating the commercial parking spaces in the front yard means that parking does not need to be located to the rear of the building, which would negatively impact the large rear yard amenity area proposed on the Subject Site.

The Official Plan states that “*Surface parking between the front of the building and public street shall be minimized to the extent possible, and well landscaped*” (Section E7.3.2.3(a)). The proposed development includes 240 parking spaces, with 49 of these spaces proposed between the front of the building and the public street. This means that around 20% of the proposed parking spaces are located between the front of the building and the public street, with most of the remaining spaces located in an underground parking garage. The number of surface parking spaces between the front of the building and the public street has been minimized as much as possible.

An approximately 7-metre-wide landscape strip is proposed between the front lot line and the sidewalk. This landscape strip will continue the existing landscape strip between the sidewalk and neighbouring front lot lines that exists along Madawaska Boulevard and will provide landscaping

between the surface parking and the street. While this landscaping will be located within the Town's right-of-way and is not on private property, maintaining the existing right-of-way landscaping along Madawaska Boulevard will provide some buffering and separation between the road and the proposed parking.

Despite the reduced front planting strip, adequate landscaping will be provided on the Subject Site. Approximately 8700 square metres of soft landscaping is proposed on the Subject Site, which constitutes around 48% of the lot area. This includes a softly landscaped amenity area to the east of Pavilion B as well as landscaping between the three proposed buildings. This soft landscaping will ensure that there is ample opportunity for tree planting on the Subject Site.

## **Conclusion**

To facilitate the proposed development of three low-rise apartment buildings on the Subject Site, the Zoning By-law Amendment requests an exception to permit an increased building height of 14.9 metres, a balcony projection of 1.3 metres, and a reduced front planting strip of 0 metres.

The proposed increase in building height is required to accommodate a parapet above the main entrances and will have no shadowing impacts on neighbours. The proposed balcony projection is required as the Mixed Use-Commercial/Employment zone does not include provisions for permitted projections. The reduced front planting strip is required to allow for a more desirable site design where users and visitors can easily access the ground floor commercial uses. Despite the reduced front landscaping, over 48% of the Subject Site will be landscaped and there will be a large separation between the parking spaces and the street.

The Zoning By-law Amendment application is appropriate for the development of the Subject Site and represents good land use planning.

Yours truly,

**NOVATECH**



Simran Soor, MCIP, RPP  
Project Planner | Planning & Development





## **Town of Arnprior Staff Report**

**Subject:** Improvements to Zoning By-law and Official Plan Amendment Processes

**Report Number:** 25-06-23-03

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

**Department:** Community Services

**Meeting Date:** June 23, 2025

---

### **Recommendations:**

**That** Council receives Staff Report 25-06-23-03, as information regarding requirements for Zoning By-law and Official Plan amendment applications under the *Planning Act, 1990*.

**And Further That** Council directs staff to implement the improvements to reduce timelines for Zoning By-law and Official Plan amendment applications outlined herein.

### **Background:**

The *Planning Act, 1990* sets out requirements that must be met in processing applications for Zoning By-law and Official Plan amendments which have been detailed in Table 1.

**Table 1: Requirements for processing Zoning By-law and Official Plan amendment applications as set out in the *Planning Act***

<b>Requirement under the <i>Planning Act</i></b>	<b>Zoning By-law amendment application</b>	<b>Official Plan Amendment</b>	<b>Planning Act references</b>
<b>Timeline to deem an application complete/Incomplete</b>	30 days	30 days	ZBLA: 34(10.4) OPA: 21(6.1)
<b>Timeline to provide notice once application is complete</b>	15 days	15 days	ZBLA: 34(10.7) OPA:21(6.4)
<b>Minimum notice of a public meeting</b>	20 days	20 days	ZBLA: 34(14.1) OPA: 17(19)
<b>Maximum timeline to provide notice of decision</b>	15 days	15 days	ZBLA: 34(18) OPA: 17(23)
<b>Appeal period following notice of decision</b>	20 days	20 days	ZBLA: 34(19) OPA: 17(24)

The current process used by the Town of Arnprior for Zoning By-law amendments is detailed below:

1. Application is received.
2. Staff prepare a report to Council presenting the application and requesting to go to public meeting. Council can choose to refuse the application without going to public meeting.
3. After a decision by Council to proceed to public meeting, notice of public meeting is circulated a minimum of 20 days prior to the public meeting.
4. Public meeting is held.
5. Following the public meeting, staff prepare a report to Council and By-law for consideration and a decision on the Zoning By-law amendment; to be presented at the next Council meeting.
6. Following a decision of Council on an application, staff issues notice of decision within 15 days.
7. The 20-day appeal period follows notice of decision. If no appeals are received the decision is final at the end of the 20 days and any required agreements, permits or approvals can be issued if ready.

The Official Plan Amendment process is very similar with the added step between

actions 5 and 6, of sending the decision of Council to the County of Renfrew for consideration as the approval authority for Official Plan Amendments for the Town of Arnprior.

## **Discussion:**

Staff have identified an opportunity to improve the efficiency of the Zoning By-law and Official Plan amendment processes. The process outlined below is the Zoning By-law amendment process and similar improvements to timelines would result from the same changes to the Official Plan amendment process, however, it is more difficult to map as timelines for County of Renfrew approval of Official Plan amendments are outside the ability of Town staff to manage.

Staff are recommending the following process:

1. Application is received.
2. Notice of public meeting is issued a minimum of 20 days prior to the public meeting. If staff are of the opinion that the application should be refused without going to public meeting, the application would be brought to Council in a report for consideration of refusing the application, before notice of the public meeting is issued. It is very rare that staff would recommend refusing an application without going to public meeting and this would only occur if there was no possibility of staff recommending approval of the application based on applicable policies.
3. The public meeting is held during the public meeting portion of the Council agenda. Where staff do not anticipate comments from the public having a significant impact on the recommendation, staff recommend presenting the recommendation report and by-law for Council consideration and decision on the same night. Council would maintain the ability to defer a decision on the application if additional information or time for consideration of the application is required. Where a significant volume or complex comments are anticipated, staff would plan to bring the report and by-law for Council consideration to the next possible Council meeting for which staff would be able to provide the additional information requested.
4. Following a decision of Council on an application, staff issues notice of decision within 15 days.
5. The 20-day appeal period follows notice of decision. If no appeals are received the decision is final at the end of the 20 days and any required agreements, permits or approvals can be issued if ready.

These changes to the Zoning By-law amendment process could result in significantly shorter timelines for decisions. Outlined below is the actual timeline for ZBL 6-25 and the timeline this application would have had under the proposed process.

**Table 2: Example Timeline for approval ZBL 6-25**

	<b>Current Process</b>	<b>Proposed Process</b>
<b>Application received</b>	May 9, 2025	May 9, 2025
<b>Request to Council to go to public meeting</b>	May 26, 2025	N/A
<b>Public meeting</b>	June 23, 2025	June 9, 2025
<b>Decision by Council on the application</b>	July 14, 2025*	June 9, 2025*
<b>Notice of decision</b>	July 17, 2025**	June 12, 2025**
<b>End of appeal period</b>	August 6, 2025	July 2, 2025
<b>Days from application to decision being final</b>	89	54

The proposed process for zoning by-law amendments on application ZBL 6-25 would have resulted in a final decision over one month (35 days) earlier allowing a project to proceed to construction or further planning approvals more rapidly.

For illustrative purposes, staff have prepared a table comparing the current and proposed process if an application was affected by the Council summer break which could result in major implications to a construction schedule.

**Table 3: Example Zoning By-law amendment timeline – Council summer break**

	<b>Current Process</b>	<b>Proposed Process</b>
<b>Application received</b>	May 22, 2025	May 22, 2025
<b>Request to Council to go to public meeting</b>	June 9, 2025	N/A
<b>Public meeting</b>	July 14, 2025	June 23, 2025
<b>Decision by Council on the application</b>	August 25, 2025*	June 23, 2025*
<b>Notice of decision</b>	August 28, 2025*	June 26, 2025*
<b>End of appeal period</b>	September 17, 2025	July 16, 2025
<b>Days from application to decision being final</b>	118	55

\*The assumption was used that Council did not defer a decision on the application when it was brought forward for consideration.

\*\* The assumption was used that notice of decision was issued the day of the adoption of the by-law after the end of the 2-day mayoral veto window. For the purposes of the timeline, the assumption was that the mayoral veto was not used.

The application timeline in Table 3 is based on a hypothetical application submission if an application was affected by the summer break. The resulting difference in timeline for approval is dramatic, with the current approval process taking 118 days from application to the end of the appeal period and the proposed process taking just 55 days, a difference of over 2 months (63 days).

Staff have considered how the change in process would affect 4 groups:

**Applicants/Developers:**

- Reduces timelines for decisions on Zoning By-law and Official Plan Amendment applications
- Reduced timelines can allow construction to begin sooner thereby reducing costly delays

**The Public:**

- Opportunities for public engagement (public meeting) and notice of applications remains unchanged
- Greater transparency on Council decisions as decisions could be made the same night as the public meeting

**Council:**

- No loss of decision-making authority on approval or refusal of an amendment
- Reduce the number of times Council is hearing about the same application, thereby reducing the number of items on the Council agenda to streamline meetings
- Maintain the option of deferring a decision on an application if comments at the public meeting require further information from the applicant/staff or for additional time for consideration by Council
- Council would not hear a presentation from staff regarding an application before notice of the public meeting was circulated. Staff could circulate notice of the application and prescribed materials to all members of Council to ensure that when notice is issued, Council is aware of and has information available regarding the application. Staff would be available for any questions on the application from members of the public and/or Council.

**Staff:**

- Reduce staff time required for each application by reducing the number of reports required
- Reducing staff time required for each Zoning By-law or Official Plan amendment application can free up staff time for other planning applications

## **Provincial Planning Statement, 2024**

The *Provincial Policy Statement, 2024* policies outline what Council must consider when making a decision, however, the process and requirements for notice for decisions is outlined in the *Planning Act, 1990* and associated O. Regs.

## **Official Plan Policies**

No specific Official Plan policies are required to implement the process as proposed.

## **Process**

If Council directs staff to proceed with the process proposed, staff will begin implementing this with new applications, and with current applications where possible.

## **Options:**

Council could direct staff to continue with the current Zoning By-law and Official Plan amendment approval process, however, staff are of the opinion that the benefits of the proposed changes to the processes will make a significant difference in the timelines with minimal impact on the Council or the public.

## **Policy Considerations:**

Strategic Plan Item 5.1 – Affordable Housing Initiatives

Reducing planning approval timelines can help reduce or keep cost lower for development projects and allow for the more rapid development of additional dwelling units needed to support the needs of existing and future residents without compromising the integrity of the planning approval process or the decision-making authority of Council.

## **Financial Considerations:**

Not applicable.

## **Meeting Dates:**

June 23, 2025

## **Consultation:**

Robin Paquette, Chief Administrative Officer

Kaila Zamojski, Clerk

## **Documents:**

Not applicable

## **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:** Kaila Zamojski



## **Town of Arnprior Staff Report**

**Subject:** Nick Smith Centre Meeting Room Lease – Arnprior Packers

**Report Number:** 25-06-23-04

**Report Author and Position Title:** Graeme Ivory, Director of Recreation

**Department:** Recreation

**Meeting Date:** 23 June 2025

---

### **Recommendations:**

That Council adopt a by-law authorizing the Mayor and Clerk to execute the Lease Agreement with the Arnprior Packers Hockey Club for the lease of the future Upper Level Meeting Room #2 at the Nick Smith Centre for use as office space.

### **Background:**

In December 2024, the Arnprior Packers presented as a delegation to Council and requested a dedicated space (meeting room) for purposes of an office to support their team operations. At the February 24, 2025 Regular Meeting of Council, staff presented a report outlining User Group and Public Space Use that will be available following the Nick Smith Centre Arena Revitalization Process recommending that meeting rooms not be dedicated to any one user but be shared across all user groups and available for public use. During the meeting, the Mayor indicated in her discussions with the Arnprior Packers, they proposed a \$2,500 per year lease and indicated their willingness to make the office space available to other users.

Council passed resolution #060-25:

That Council direct staff to bring back a draft lease agreement regarding leasing of a meeting space to the Arnprior Packers by June 2025.



## Discussion:

Prior to the arena revitalization project, both the Arnprior Packers and Arnprior Minor Hockey Association had dedicated office space in addition to storage rooms. The Nick Smith Centre Arena Revitalization Project once completed, will create three meeting spaces (1 ground floor and 2 on the mezzanine level) and the public mezzanine. A goal of the arena revitalization project was to expand programmable and publicly available space, and with some of that space now being dedicated to the Arnprior Packers for office space, it is important to ensure that if additional requests come forward from other user groups, that the remaining space be maintained for public use. The proposed space to lease to the Arnprior Packers for use as office space is Upper Level Meeting Room #2 with 254 square feet of area.

Location	Area (Square Feet)
Lower Level Meeting Room	241
Upper Level Meeting Room #1	393
Upper Level Meeting Room #2*	254
Upper Level Mezzanine	1320
<b>TOTAL OFFICE SPACE</b>	<b>2,451</b>

Please note that the lease agreement for office space is separate and above from a Storage Room (227 sq ft) that will be dedicated storage space for the Arnprior Packers. All major user groups (Minor Hockey, Ringette, Figure Skating, etc.), including the Arnprior Packers, are being provided with dedicated storage space at the User Fees and Charge annual rate (\$675/year) already set by Council.

To try and assess if the \$2,500 annual fee proposed by the Arnprior Packers for the office space is a fair rate, staff reviewed the leases / agreements between other similar municipalities and their respective Junior Hockey Clubs. The structure, amenities, fees and capital support by each Club varied considerably making the exercise challenging.

	Arnprior	Renfrew	Pembroke	Carleton Place	Perth
Office Space	Yes	Yes	Yes	Yes	Yes
Office Lease	N/A	\$4400/year	See Notes	N/A	See Notes
Dressing Room	Non-Exclusive	Non-Exclusive	Non-Exclusive	Exclusive	Exclusive
Storage Room	Yes	Yes	Yes	Yes	Yes
Operate Canteen	Yes	Yes	Yes	No	No
Canteen Lease	\$5512.50/year	\$7200/year	See Notes	N/A	N/A
Practice Ice Rate	\$145/hr	\$137/hr	\$123/hr	\$141.50/hr	\$198/hr
Game Ice Rate	\$225/hr	\$200/hr	\$151/hr	\$179.50/hr	\$198/hr

#### Comparison Review Notes:

- Other Junior Hockey Clubs such as the Renfrew Wolves and Perth Blue Wings have invested team money into their dedicated and shared spaces with some still paying fees for that space while others are exempt due to their size of their capital investment into the facility.
  - o Renfrew Wolves ownership invested their own money to renovate the team dressing room and office.
  - o The Perth Blue Wings do not pay for any of their spaces however 8 years ago the team owner invested over \$100,000 on facility renovations that are now owned by the municipality. Some of these spaces (dressing room, storage room, workout room and office) remain private space for the team.
- The Nick Smith Centre canteen lease term is nearing the end of its 3-year agreement. Expressions of Interest in the operation of the canteen will be opened to the public. Packers' ownership have expressed interest in renewing while other entities have also shown interest.
- Pembroke Lumber Kings pay \$5,985 per year for their office space, storage room and canteen lease and coaches office.

When considering the rental fee of \$20 per hour or \$100 per day for this meeting space, as set by Council in the User Fees and Charges By-law, an annual lease fee of \$2,500 would be the equivalent of 25 days of rental for the space.

During the February 2025 Council meeting there was some discussion on whether sponsorship fees for the meeting room are included in the leased agreement. Sponsorship agreements for meeting rooms and the mezzanine are for a five-year commitment, would be entered into between the Town and the sponsoring local business and would include different terms and conditions than a lease agreement for facility space. The Arnprior Packers have indicated that they may already have a local business interested in sponsoring the meeting room.

Regarding the willingness make the space available to other users, the Arnprior Packers ownership noted that they would share the space outside of their use with the conditions of receiving 7-days notice and that their space is only booked after the other meeting spaces are booked.

Terms and conditions include a three-year lease agreement, annual 3% inflationary increase on fees, shared use of the space with 7-days notice and restrictions of the space including subletting the space, work completed in the space (i.e. additions, fixtures, modifications, alternations) and zero-tolerance regarding consumption of alcohol.

## **Options:**

- a) Council could choose not to enter into the lease agreement with the Arnprior Packers for dedicated office space at the Nick Smith Centre.
- b) Council could amend the terms and conditions of the draft lease agreement.

## **Policy Considerations:**

Ensuring a fair fee for the use of this space aligns with the Town's strategic plan priority area for Financial Sustainability by providing use of this amenity in a fiscally responsible manner.

This approach aligns with a variety of recommendations in the Recreation and Parks Master Plan, such as securing additional, reliable and sustainable funding resources; consider cost recovery activities; and monitoring operating costs for facility maintenance

## **Financial Considerations:**

As the meeting rooms have not yet be built, it is difficult to determine what the demand from the public would have been to rent this space. Whether or not the Town is losing or gaining revenue from not having the meeting space available for public rental would be dependent upon if the meeting room was rented less or more than 25 days in a year (equivalent of the \$2,500 lease fee).

## **Consultation:**

Arnprior Packers Hockey Club

## **Documents:**

N/A

## **Signatures**

**Reviewed by Department Head:** Graeme Ivory

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

**CAO Concurrence:** Robin Paquette

**Workflow Certified by Town Clerk:** Kaila Zamojski



## Town of Arnprior Staff Report

**Subject:** Bi-annual Financial Update – 2025

**Report Number:** 25-06-23-05

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

**Department:** Client Services

**Meeting Date:** June 23, 2025

---

### Recommendations:

That Council receive report number 25-06-23-05 as information.

### Background:

As per Section 14 of the Procedural By-Law 6922-19, the General Manager, Client Services / Treasurer will provide Council with bi-annual Financial Reports, with the first report being in May/June and with the second report being October/November. The intent of the report is to provide Council with a clear picture of the Town's financial status, identify any financial matters of concern and update Council on progress and improvements made to date on finance related initiatives.

### Discussion:

#### 2025 Operating Budget Analysis

As of May 31, 2025, 43% of budgeted revenues have been received (43%, 2024) and 58% of budgeted expenses have been expended (57%, 2024).

Comparison YTD May 31 to Budget	2025	2024
Revenues	43%	43%
Expenses	58%	57%

A detailed breakdown by service group of year-to-date (YTD) figures to May 31, 2025, compared to the 2025 operating budget, is included in Table 2 for Revenues and Table 3 for Expenses.

**Table 2 – Operating Revenues – Comparison of YTD to Budgeted**

Account Description	Revenues			
	Year to Date - May 31	2025 Budget	Variance (\$)	Variance (%)
<b>Taxation</b>				
Revenue from Taxation	5,842,217	\$ 13,141,741	7,299,524	44%
Payments in Lieu of Taxation	-	130,000	130,000	0%
<b>General Government</b>				
Council	-	-	-	-
Clerk	23,751	59,850	36,099	40%
Corporate Management	257,673	502,250	244,577	51%
Human Resources	-	-	-	-
Information Systems	8,000	8,000	-	100%
<b>Protection to Persons &amp; Property</b>				
Fire Services	180,356	172,212	(8,144)	105%
Police Services	16,378	16,378	-	100%
Animal Services & By-Law	25,062	35,000	9,938	72%
Crossing Guards	-	5,300	5,300	0%
<b>Public Works</b>				
Public Works	32,847	81,100	48,253	41%
Vehicles and Equipment	315,175	590,100	274,925	53%
Cemetery	37,979	129,500	91,521	29%
<b>Environmental Services</b>				
Waterworks	1,681,036	3,997,239	2,316,203	42%
Wastewater	1,307,285	2,956,830	1,649,545	44%
Waste Management	69,909	1,165,150	1,095,241	6%
<b>Parks and Recreation</b>				
Parks	1,304	11,000	9,696	12%
Marina	60,232	95,400	35,168	63%
Programs	161,560	229,800	68,240	70%
Nick Smith Centre - Programs	404,684	837,500	432,816	48%
Nick Smith Centre - Building	-	-	-	-
Buildings	-	-	-	-
<b>Community Services</b>				
Museum	1,065	49,780	48,715	2%
Building Services	219,733	338,600	118,867	65%
Planning and Zoning	27,375	40,000	12,625	68%
Marketing & Economic Development	4,630	6,500	1,870	71%
<b>Grants and Subsidies</b>	1,136,564	2,627,978	1,491,414	43%
<b>Total Operating Budget</b>	<b>11,814,815</b>	<b>27,227,208</b>	<b>15,412,393</b>	<b>43%</b>

### **Operating Budget Notes – Revenues (Table 2):**

- Revenues for some branches (Fire, Police, Information Systems) look high however this is due to internal transfers are booked at their full value at the beginning of the year.
- Some revenues look low however this is due to timing:
  - Waste Management revenues look low (6%) but this is normal as a significant portion of revenues for this branch is generated from the garbage / landfill fee charged on the final tax bills in July.
  - While Museum revenues look low, this is due to the annual grant funds have not yet been received yet and the majority of registration revenues are seasonal for summer programming.

### **Operating Budget Notes – Expenses (Table 3):**

- While Fire Department expenses look low, this is due to wages for the volunteer firefighters are paid once per year in December.
- Winter control budgets are 82% expended compared to 50% expended at this same time period in 2024. The winter control reserve balance is sufficient to cover any overages should there be a number of November / December winter events.
- Some expenses are more seasonal in nature (Parks, Marina, Programs) and will incur a higher percentage of expenses over the summer months.
- Contributions to reserves are set at 100% for this chart however are adjusted at year end, depending upon any surplus / deficit.

Overall, there are no major operating concerns identified at this time that would significantly impact the Town's operating budget.

**Table 3 – Operating Expenses – Comparison of YTD to Budgeted**

Account Description	Expenses			
	Year to Date - May 31	2025 Budget	Variance (\$)	Variance (%)
<b>General Government</b>				
Council	88,689	237,500	148,811	37%
Clerk	177,958	433,900	255,942	41%
Corporate Management	548,815	1,145,650	596,835	48%
Human Resources	60,923	202,100	141,177	30%
Information Systems	137,152	347,800	210,648	39%
<b>Protection to Persons &amp; Property</b>				
Fire Services	314,697	993,638	678,941	32%
Police Services	472,655	1,863,238	1,390,583	25%
Animal Services & By-Law	29,107	106,200	77,093	27%
Crossing Guards	22,025	45,600	23,575	48%
<b>Public Works</b>				
Public Works	1,197,656	2,104,891	907,235	57%
Vehicles and Equipment	92,625	270,000	177,375	34%
Cemetery	38,550	123,800	85,250	31%
<b>Environmental Services</b>				
Waterworks	1,234,408	2,675,493	1,441,085	46%
Wastewater	890,407	2,128,136	1,237,729	42%
Waste Management	323,969	1,118,200	794,231	29%
<b>Parks and Recreation</b>				
Parks	156,261	472,900	316,639	33%
Marina	18,168	95,400	77,232	19%
Programs	180,569	458,650	278,081	39%
Nick Smith Centre - Programs	375,673	915,300	539,627	41%
Nick Smith Centre - Building	653,987	1,552,700	898,713	42%
Buildings	226,962	433,450	206,488	52%
<b>Community Services</b>				
Museum	114,536	326,650	212,114	35%
Building Services	170,181	338,600	168,419	50%
Planning and Zoning	62,509	156,550	94,041	40%
Marketing & Economic Development	77,513	230,000	152,487	34%
<b>Grants and Subsidies</b>	156,811	404,813	248,002	39%
<b>To Reserves / Reserve Funds*</b>	8,046,049	8,046,049	-	100%
<b>Total Operating Budget</b>	<b>15,868,855</b>	<b>\$27,227,208</b>	<b>11,358,353</b>	<b>58%</b>



## **Financial Considerations**

### **(a) Financial Reporting 2024 Consolidated Audited Financial Statements / Financial Information Return (FIR)**

- i) 2024 Consolidated Audited Financial Statements: The audit has been completed and we anticipate that KPMG will be presenting the statements at the June 23, 2025 Council Meeting.
- ii) Financial Information Return (FIR): The 2024 Financial Information Return (FIR) was completed and submitted to the Province prior to the May 31, 2025 deadline.

### **(b) Property Tax Arrears**

In February, 51 registered letters were issued to property owners with properties that were two years in arrears with a deadline of March 31, 2025 to bring their account into good standing. Out of these properties, eight (8) remain two years in arrears and have been registered with a Tax Arrears Certificate.

Four (4) other properties from prior years remain registered with a Tax Arrears Certificate and will continue through the process until they are brought into good standing through payment or become eligible for tax sale.

### **(c) Development Charges**

Despite the deadline for receiving comments on the proposed changes in Bill 17 not closing until June 11<sup>th</sup>, Bill 17 has received Royal Assent on June 5 with a number of changes to the Planning Act and the Development Charges Act coming into effect, with some to come into effect at a later date. Staff are reviewing the changes and are working through the impact of these changes, including the change in development charges payable on residential properties from issuance of building permit to occupancy and not being allowed to impose interest on the deferral of DC payment to occupancy.

### **(d) Debenture**

The 2025 operating budget included debt financing of \$4M for the NSC Arena Revitalization project which could be reduced to \$3M should the Town be successful in our application for grant funding under the Community Sport and Recreation Infrastructure Fund. Staff are currently reviewing various financing options and will be returning to Council later in the fiscal year with a report.

## **2025 Capital Project Highlights**

The 2025 capital program includes over 42 projects (20 new, 22 WIP) and over \$22M in funding. While projects are at various stages of completion, significant progress is

being made on the capital program. Capital highlights include:

- All major infrastructure projects have been awarded and are in progress.
- After a number of high inflation years, tendering pricing is starting to stabilize or lower with a number of projects coming in on or under budget.
- NSC Arena Revitalization project is progressing well and on schedule.
- Fairview Park construction is complete including splash pad and parkour circuit.

### Municipal Grant Tracking

Grant Program – Formula Based	Value	Year(s)	Applicable Project	Category
Canada Community Building Fund (CCBF)	\$315,351	2025	Edey / MacDonald	Capital
Ontario Community Infrastructure Fund	\$913,627	2025	Edey / MacDonald	Capital
Ontario Municipal Partnership Fund	\$1,359,500	2025	Operating Budget	Operating
Community Museum Operating Grant	\$11,780	2025	Museum Operating	Operating
Grant Program – Successful Applications	Value	Year(s)	Applicable Project	Category
ICIP Green Stream – Intake 1	\$2,006,418	2023-27	River Crossing WM	Capital
ICIP Green Stream – Intake 2	\$1,833,250	2024-28	WFP Clearwell	Capital
Housing Enabling Water System Fund	\$3,905,500	2024-27	Daniel / Albert Sewer	Capital
Housing Enabling Core Services	\$750,000	2025-26	Madawaska Pathway	Capital
Provincial Gas Tax Program	\$27,713	2025	ABMSH – Transit	Operating
Community Transportation Grant	\$233,836	2025-26	ABMSH - Transit	Operating
Canadian Heritage – Celebrate Canada	\$10,000	2025	Canada Day	Operating
Canada Summer Jobs	\$2,408	2025	Summer Students	Operating
CPRA Green Jobs Initiative	\$5,062	2025	Summer Students	Operating
Young Canada Works	\$6,300	2025	Summer Students	Operating
Jumpstart - Sports	\$6,584	2025	Youth Sports Program	Operating
Jumpstart - Parks	\$3,600	2025	Park Programs	Operating
Fire Protection Grant	\$8,230	2025	PPE Decontamination	Operating
Sport 4 All Grant	\$10,000	2025	NSC Accessibility	Operating
ParticipACTION	\$1,000	2025	Rec Programming	Operating
Seniors Community Grant	\$20,428	2025-26	Older Adults Club	Operating
Grant Program – Applied for / Waiting	Value	Year(s)	Applicable Project	Category
Community Sport and Recreation Infrastructure Fund	\$1,000,000	2025	NSC Arena Revitalization	Capital
Health & Safety Water Stream	\$4,467,584	2025-28	Victoria Street	Capital
GMF Community Canopies	\$75,150	2026	Tree Plantings	Capital
New Horizons Grant	\$24,994	2025	Older Adult Programs	Operating

Grant Program - Unsuccessful	Value	Year(s)	Applicable Project	Category
Housing Accelerator Fund – Round 2	\$5,096,000	2025	Various Projects	Cap & Op
Community Emergency Preparedness	\$49,961	2025	Town Hall Generator	Operating

### Procurements Under Delegated Authority

As per the Procurement policy, the following table outlines procurements made under delegated authority for the reporting period.

Vendor Name	Goods/Services	Value Awarded (pre HST)	Funding Source
Green Lawn / Tru Green	Eco Friendly Weed Control	\$26,837	Operating Budget
JL Richards	WPCC Centrifuge Design	\$84,053	Capital Budget
Longhill Energy	Dectron Condenser	\$31,188	Capital Budget
Soulard Multi-Services	NSC Roof Access Ladders	\$26,295	Capital Budget
ComBEtek	Audio/Visual Council Chambers	\$27,285	Capital Budget
Kilmarnock	Fire Hall Floor Grate Repair	\$22,100	Operating Budget

### Investments

All investment related activities are and will continue to be executed in accordance with the Investment Policy By-Law and the Delegation of Authority By-Law.

### Options:

N/A

### Policy Considerations:

This report has been completed in accordance with the Town's Procedure By-law and meets the Town's Strategic Plan vision for embracing a Sustainable Financial Model.

### Financial Considerations:

As outlined in this report.

### Meeting Dates:

N/A

### Consultation:

N/A

### Documents:

N/A

**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:** Kaila Zamojski



ARNPRIOR

## Minutes of the Accessibility and Age Friendly Advisory Committee Meeting

April 2<sup>nd</sup>, 2025

6:30 PM

Council Chambers, Town Hall

### Committee and Staff Attendance

#### Committee Members Present (In-Person):

Tom Burnette, Councillor  
Amanda Deschamps, Committee Member

#### Committee Members Present (Electronic):

Dave Furgoch, Committee Member  
Amanda Harris, Committee Member (6:37PM – 7:06PM)  
Sarah Tait, Committee Member

#### Committee Members Absent:

Lynn Cloutier, Vice Chair

#### Town Staff Present:

Kaila Zamojski, Town Clerk  
Kaitlyn Wendland, Client  
Services Coordinator  
Graeme Ivory, Director of  
Recreation  
Kelley Jaros, Acting  
Marketing & Economic  
Development Officer

### 1. Call to Order

Tom Burnette, Acting Chair, called the meeting to order at 6:31 PM and welcomed those present.

### 2. Roll Call

The roll was called, with all Members of the Committee being present except Lynn Cloutier and Amanda Harris.

### 3. Land Acknowledgment

Tom Burnette, Acting Chair, 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 004-25

Moved by Amanda Deschamps

Seconded by Sarah Tait

**Be It Resolved That** the agenda for the Accessibility and Age Friendly Advisory Committee Meeting dated Wednesday, April 2<sup>nd</sup>, 2025 be adopted.

Resolution Carried

**5. Disclosure of Pecuniary Interest**

None

**6. Adoption of Minutes of Previous Meeting(s)**

Resolution Number 005-25

Moved by Dave Furgoch

Seconded by Amanda Deschamps

**Be It Resolved That** the minutes for the March 5<sup>th</sup>, 2025 Accessibility and Age Friendly Advisory Committee meeting be adopted.

Resolution Carried

**7. Presentations/ Delegations**

None

**8. Matters Tabled/ Deferred/ Unfinished Business**

None

**9. Staff Reports**

None

Amanda Harris joined the meeting at 6:37 PM.

**10. New Business**

**a) Accessible Businesses Discussion**

Kelly Jaros, Acting Marketing and Economic Development Officer, provided an overview for the Committee of how the Town can use its website's business directory to highlight businesses in Town that have accessible features. She asked the Committee to provide feedback on what those features should be. Committee Members indicated that they would consider this topic and share their feedback at a future meeting.

Kelley also asked the Committee would additional information they would like to see featured on the Accessibility page on the Town's website. Committee Members

highlighted that they would like to see additional information about external resources for families and individuals with disabilities.

Amanda Deschamps, Committee Member, asked staff about options to provide space to different organizations to be able to provide services in Arnprior. Kaila Zamojski, Town Clerk, indicated that staff could investigate opportunities through In-Kind Support, and encouraged organizations to reach out with their needs.

**b) Discussion – National AccessAbility Week Ideas – May 25<sup>th</sup> – 31<sup>st</sup>, 2025**

Kelley Jaros, Acting Marketing and Economic Development Officer, provided an overview of the social media plan for National AccessAbility Week for the Committee. This will include the following:

- Monday – Accessible Businesses
- Tuesday – Available Programs
- Wednesday – Red Shirt Day
- Thursday – Highlight Accessibility & Age Friendly Advisory Committee
- Friday – Parks & Recreation

Kaitlyn Wendland, Client Services Coordinator, provided a draft proclamation for National AccessAbility Week for the Committee to review. The Committee provided feedback on the proclamation. Sarah Tait, Committee Member, provided clarification about the creation of National AccessAbility Week by the Government of Canada. The updated proclamation will be presented to Council.

**c) Roundtable Discussion**

Amanda Deschamps, Committee Member, raised concerns about losing family doctors in Arnprior and the lack of services.

Kaila Zamojski, Town Clerk, informed the Committee that Council proclaimed April 2<sup>nd</sup>, 2025, as World Autism Day in the Town of Arnprior.

Amanda Deschamps, Committee Member, asked questions to staff about the process for registering children for private swimming lessons. Graeme Ivory, Director of Recreation, indicated that staff will look into ways to improve the registration process.



## **11. Adjournment**

Resolution Number 006-24

Moved by Amanda Deschamps

Seconded by Sarah Tait

**That** the Accessibility and Age Friendly Advisory Committee adjourn at 7:06 PM.

Resolution Carried



**Minutes of the Culture and Diversity Advisory Committee Meeting  
April 7, 2025 at 6:30 PM  
Town Hall Council Chambers– 105 Elgin St. W. Arnprior**

**Committee and Staff Attendance**

**Committee Members Present:**

Michael Bradley, Chair  
Gaganpal Singh Bhasin, Committee Member  
(6:34 PM)  
Dan Lynch, County Councillor  
Leslie Ann Hook, Committee Member  
Jennifer McGuire, Committee Member  
Jo Ann Pecaskie, Committee Member

**Town Staff Present:**

Emily Stovel, Manager of Culture /  
Curator  
Kaila Zamojski, Town Clerk

**Committee Members Absent:**

Chris Couper, Vice Chair

**1. Call to Order**

Michael Bradley, Chair, called the meeting to order at 6:30 PM and welcomed those present.

**2. Roll Call**

The roll was called, with all Members of the Committee being present except Chris Couper and Gaganpal Singh Bhasin.

**3. Land Acknowledgment**

Chair Michael Bradley 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.”

**Committee Member Gaganpal Singh Bhasin arrived at 6:34 PM.**

**4. Adoption of Agenda**

Resolution Number 005-25

Moved by Leslie Ann Hook

Seconded by Jo Ann Pecaskie

**Be It Resolved That** the agenda for the Culture and Diversity Advisory Committee Meeting dated Monday, April 7<sup>th</sup>, 2025 be adopted.

Resolution Carried

**5. Disclosure of Pecuniary Interest**

None

**6. Adoption of Minutes of Previous Meeting(s)**

Resolution Number 006-25

Moved by Dan Lynch

Seconded by Leslie Ann Hook

**Be It Resolved That** the minutes for the March 3, 2025 Culture and Diversity Advisory Committee meeting be adopted.

Resolution Carried

**7. Presentations/ Delegations**

**a) Workshop: Mapping Data Collection to Social Impact, Mass Culture**

Emily Stovel, Manager of Culture/Curator, provided an overview of Mass Culture and introduced the Mapping Data Collection to Social Impact Workshop facilitators, Michelle Yeung and Robin Sokoloski.

Committee Members participated in the Mapping Data Collection to Social Impact Workshop as outlined in the Agenda Package and participated in the workshop discussions and activities. The workshop facilitators noted that the activities and information collected would be shared with the Committee Members following the workshop.

Emily Stovel, Manager of Culture/Curator, thanked Michelle and Robin for their time and valuable information on behalf of the Committee.

**8. Matters Tabled / Deferred / Unfinished Business**

None

**9. Staff Reports**

None

## **10. New Business**

### **a) Roundtable**

Discussion ensued among Committee Members with the following being a summary:

- Members discussed the previously provided culture plans from three different municipalities (Toronto, Ottawa and Waterloo). Ideas for helping define culture in Arnprior were discussed, with it being noted that this can be looked at as part of the planning process.
- The Museum Curator noted that we would like to bring a Land Acknowledgement Workshop to the Committee in the near future.
- Committee Member Leslie Ann Hook discussed Sensory Friendly Infrastructure and Town Processes and Practices as being an area that should be incorporated in Arnprior processes and infrastructure. The Town Clerk noted that this is a fantastic topic and does fall under inclusivity, however, would be an appropriate delegation for the Town's Accessibility and Age Friendly Advisory Committee, so that it can be discussed as part of the Town's Multi-Year Accessibility Plan.

## **11. Adjournment**

Resolution Number 007-24

Moved by Leslie Ann Hook

Seconded by Jo Ann Pecaskie

**That** the Culture and Diversity Advisory Committee adjourn at 8:36 PM.

Resolution Carried



ARNPRIOR

## Minutes of the Environmental Advisory Committee Meeting

April 22<sup>nd</sup>, 2025

6:30 PM

Council Chambers – Town Hall

### Committee and Staff Attendance

#### Committee Members Present:

Natalie Deveau, Chair  
Chris Toner, Vice Chair  
Barry Goodman, Committee Member  
Ted Strike, Councillor  
Alexis Young, Committee Member

#### Committee Members Absent:

Ben Shearer, Committee Member

#### Town Staff Present:

Kaila Zamojski, Town Clerk  
Kaitlyn Wendland, Client Services  
Coordinator  
Jessica Schultz, A/Environmental  
Engineering Officer  
Graeme Ivory, Director of Recreation  
Kelley Jaros, A/Marketing &  
Economic Development Officer

### 1. Call to Order

Natalie Deveau, Chair, called the meeting to order at 6:30 PM and welcomed those present.

### 2. Roll Call

The roll was called, with all Members of the Committee being present except Ben Shearer.

### 3. Land Acknowledgment

Natalie Deveau, Chair, 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 004-25

Moved by Barry Goodman

Seconded by Alexis Young

**Be It Resolved That** the agenda for the Environmental Advisory Committee Meeting dated Monday, April 22<sup>nd</sup>, 2025 be adopted.

Resolution Carried

**5. Disclosure of Pecuniary Interest**

None

**6. Adoption of Minutes of Previous Meeting(s)**

Resolution Number 005-25

Moved by Ted Strike

Seconded by Chris Toner

**Be It Resolved That** the minutes for the March 14<sup>th</sup>, 2025 Environmental Advisory Committee meeting be adopted.

Resolution Carried

**7. Presentations/ Delegations**

**a) Webpage Updates**

Kelley Jaros, Acting Marketing and Economic Development Officer, provided an overview of the updated webpage for the Environmental Advisory Committee.

Discussion ensued amongst Committee Members and members decided to discuss a template for the webpage content at the next meeting.

**8. Matters Tabled/ Deferred/ Unfinished Business**

None

**9. Staff Reports**

None

**10. New Business**

**a) Committee Workplan Discussion**

Natalie Deveau, Chair, asked the Committee for any updates regarding the workplan.

Discussion ensued amongst Committee Members resulting in the following updates to the workplan:

<b>Focus 1: Support Local Flora</b>	<b>Update/ Completed</b>
Pollinator garden in Town	Chris Toner will present a plan for the Town pollinator garden layout at the next Committee meeting.
Educational materials for residents about native and pollinator species	
Garden Awards	This will be a 2026 initiative. Explore potential partnerships in the community.
Understanding heritage/natural protected sites zoning	Town Planner will come to the Committee to discuss towards the end of 2025.
Dark Sky Initiative	Town staff to review materials and come back to the Committee in the Fall.
Bee City Canada Initiative	Recommendation to Council, see resolution below.
<b>Focus 2: Waste Reduction</b>	<b>Update/ Completed</b>
Alternatives to traditional curbside green bin collection	
Foodcycler Promotion	
Educational materials to support proper recycling	
<b>Focus 3: Healthy Waterways</b>	<b>Update/ Completed</b>
Reduce the spread of aquatic invasive species	Signage to be installed at Marina
Educational materials to support residents in reducing invasive species spread	Brochures dropped off at local businesses to provide information.
Options for cleaning boats at marina	
<b>Focus 4: Carbon Footprint Reduction</b>	<b>Update/ Completed</b>
Increase efficiencies/energy conservation at Town Buildings	Will discuss in the Fall.
Supporting active transportation	Plan to host a bike safety session in June with community partners.
Energy efficiencies in new developments	Town Planner will come to the Committee to discuss towards the end of 2025.

Resolution Number 006-25  
 Moved by Chris Toner  
 Seconded by Alexis Young

**That** the Environmental Advisory Committee recommend to the Town of Arnprior's Council that the Town of Arnprior become a Bee City; and

**That** the Environmental Advisory Committee recommend to Council that the Town of Arnprior proclaim June 16<sup>th</sup> to June 22<sup>nd</sup>, 2025 as Pollinator Week in the Town of Arnprior; and

**Further That** the Environmental Advisory Committee create a pollinator garden in the Town of Arnprior.

Resolution Carried

**b) Roundtable Discussion**

None

**11. Adjournment**

Resolution Number 007-25

Moved by Ted Strike

Seconded by Alexis Young

**That** the Environmental Advisory Committee adjourn at 7:45 PM.

Resolution Carried



**The Corporation of the  
Town of Arnprior**

**By-law Number 7600-25**

A by-law to amend By-law Number 6875-18 of the Corporation of the Town of Arnprior, as amended.

**Pursuant** to Section 34 of the Planning Act, 1990, the Council of the Town of Arnprior enacts as follow:

1. **That** By-law number 6875-18, as amended, is hereby further amended as follows:
  - a. Schedule “A” is amended by re-zoning part of those lands legally described as Plan 7 Lot 12, 14 & 39, Part of Lot 10 and part of lot 35; and Plan 7 E part of Lot 10, Arnprior, ON, from “Residential One (R1)” to “Institutional (I)” and from “Institutional (I)” to “Residential One (R1)” as shown on the attached Schedule “A”, and,
2. **That** this By-law shall come into full force and effect on the day of its adoption.

**Passed** in open Council this 23<sup>rd</sup> day of June 2025.

Signatures:

---

Lisa McGee, Mayor

---

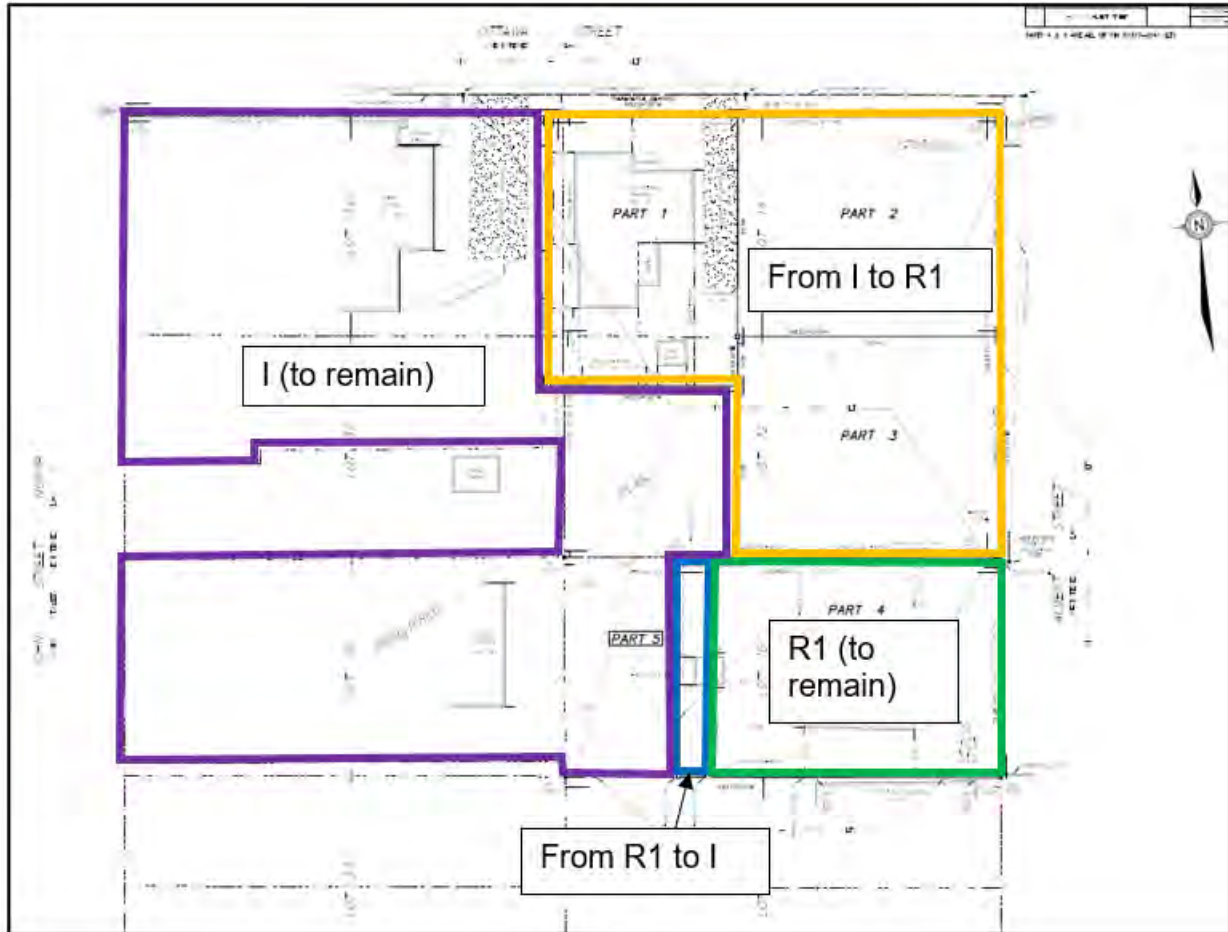
Kaila Zamojski, Clerk

This by-law is deemed to be adopted on \_\_\_\_\_, 2025

## Schedule "A"

 From "I" to "R1"

 From "R1" to "I"



This is Schedule "A" to By-law Number 7600-25

**Passed** in open Council this 23<sup>rd</sup> day of June 2025.

Signatures:

\_\_\_\_\_  
Lisa McGee, Mayor

\_\_\_\_\_  
Kaila Zamojski, Clerk

This by-law is deemed to be adopted on \_\_\_\_\_, 2025

# The Corporation of the Town of Arnprior

## By-law Number 7601-25

A by-law to amend By-law Number 6875-18 of the Corporation of the Town of Arnprior, as amended.

**Pursuant** to Section 34 of the Planning Act, 1990, the Council of the Town of Arnprior enacts as follow:

1. **That** By-law number 6875-18, as amended, is hereby further amended as follows:

a. By adding to exception 37 in “Table 10.1: Exceptions” so that it reads as follows:

Exception Number	Base Zone	Permitted uses	Special Rules and/or Provisions that apply that are different than in the Base Zone
37	MU-CE	All uses permitted in the MU-CE zone Apartment dwelling Drive through service facilities are not permitted	Retail stores shall not exceed 2,500 square meters of floor area  The lands subject to this exception are considered one lot for zoning purposes  Maximum building height residential or residential/commercial use building: 14.9 m  Minimum planting strip along the lot line abutting Madawaska Blvd.: 0.0 m  Balconies may encroach a maximum of 1.3 m into the minimum required rear yard

2. **That** this By-law shall come into full force and effect on the day of its adoption.

**Passed** in open Council this 23<sup>rd</sup> day of June 2025.

Signatures:

\_\_\_\_\_  
Lisa McGee, Mayor

\_\_\_\_\_  
Kaila Zamojski, Clerk

This by-law is deemed to be adopted on \_\_\_\_\_, 2025

**The Corporation of the  
Town of Arnprior**

**By-Law Number 7602-25**

Being a By-Law to adopt the Audited Consolidated Financial Statements for the year ending December 31, 2024.

**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 June 23, 2025 Regular Meeting of Council, the Town Municipal Auditors, KPMG, delivered the draft 2024 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, 2024 be adopted; and
2. **That** without a newspaper having general circulation in the municipality, notice will be published through alternate methods including the Town website and social media channels, with the Consolidated Audited Financial Statements being made available on the Town website; and
3. **That** this by-law shall come into full force and effect upon the passing thereof, subject to the Municipal Act, 2001, Part VI.1, Sec. 284.11 and any other legislation, at which time all by-laws, and resolutions that are inconsistent with the provisions of this by-law are hereby repealed insofar as it is necessary to give effect to the provisions of this by-law.

**Passed** in Open Council this 23<sup>rd</sup> day of June, 2025.

**Signatures:**

Lisa McGee, Mayor

Kaila Zamojski, Town Clerk

**This by-law is deemed to be adopted on \_\_\_\_\_, 2025.**



Audited Consolidated Financial Statements and  
Other Financial Information of

**CORPORATION OF THE  
TOWN OF ARNPRIOR**

Year ended December 31, 2024

DRAFT

# CORPORATION OF THE TOWN OF ARNPRIOR

Consolidated Financial Statements

Year ended December 31, 2024

---

Page

## CORPORATION OF THE TOWN OF ARNPRIOR:

### Management's Responsibility for the Consolidated Financial Statements

### Independent Auditor's Report

Consolidated Statement of Financial Position.....	1
Consolidated Statement of Operations and Accumulated Municipal Equity.....	2
Consolidated Statement of Changes in Net Financial Assets.....	3
Consolidated Statement of Cash Flows .....	4
Notes to Consolidated Financial Statements .....	5
Schedule 1 – Continuity of Reserves and Reserve Funds .....	22

## TRUST FUNDS:

Independent Auditor's Report.....	23
Statement of Financial Position.....	26
Statement of Financial Activities .....	27
Notes to Financial Statements .....	28

### **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 AUDITOR'S 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, 2024;
- 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, 2024, 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.

### ***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.

### ***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.

- 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.



- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

(date)

# CORPORATION OF THE TOWN OF ARNPRIOR

## Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash	\$ 24,128,086	\$ 23,698,920
Taxes receivable	1,507,095	980,736
User charges receivable	932,634	885,976
Accounts receivable	1,805,363	1,988,208
Investments (note 3)	2,983,912	3,000,678
	<u>31,357,090</u>	<u>30,554,518</u>
Financial liabilities:		
Accounts payable and accrued liabilities	1,710,124	2,008,603
Asset retirement obligations (note 5)	1,464,514	1,420,779
Prepaid property taxes	187,665	230,328
Deferred revenue - obligatory reserve funds (note 4)	6,078,518	8,041,978
Deferred revenues	256,186	186,492
Security deposits	363,854	627,883
Long-term liabilities (note 6)	8,099,985	9,490,093
	<u>18,160,846</u>	<u>22,006,156</u>
Net financial assets	<u>13,196,244</u>	<u>8,548,362</u>
Non-financial assets:		
Tangible capital assets (note 13)	147,460,433	105,494,027
Tangible capital assets - Library	114,592	182,711
Inventories	—	154,477
	<u>147,575,025</u>	<u>105,831,215</u>
Contractual obligations (note 10)		
Commitments (note 11)		
Contingent liabilities (note 12)		
Accumulated municipal equity (note 7)	<u>\$ 160,771,269</u>	<u>\$ 114,379,577</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, 2024, with comparative information for 2023

	Budget 2024 (note 15)	2024	2023
Revenue:			
Property taxation	\$ 13,549,682	\$ 13,370,767	\$ 12,602,391
User charges	8,116,590	8,235,444	7,617,371
Government transfers	2,662,510	2,936,614	3,476,883
Transfers from deferred revenue - obligatory reserve funds:			
Development charges	3,011,987	3,234,212	1,546,212
Recreational land	—	70,835	276,827
Investment income	351,500	1,292,063	1,042,479
Licenses and permits	367,800	379,071	342,878
Penalties and interest	157,500	199,692	172,982
Donation revenue	29,000	38,360	254,625
Provincial offenses	—	35,046	33,898
Contributed capital assets	—	38,091,747	—
Loss on disposal of tangible capital assets	—	(22,952)	(139,934)
Total revenue	28,246,569	67,860,899	27,226,612
Expenses (note 14):			
General government	2,325,523	2,481,171	2,488,141
Protection to persons and property	3,231,983	3,471,092	3,254,254
Transportation services	3,572,481	(40,489)	2,406,099
Environmental services	6,779,474	8,127,671	7,098,215
Social and health services	190,500	298,006	223,130
Recreation and cultural services	5,114,239	6,724,791	5,197,920
Planning and development	378,430	406,965	378,410
Total expenses	21,592,630	21,469,207	21,046,169
Annual surplus	6,653,939	46,391,692	6,180,443
Accumulated municipal equity, beginning of year	114,379,577	114,379,577	108,199,134
Accumulated municipal equity, end of year	\$ 121,033,516	\$ 160,771,269	\$ 114,379,577

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, 2024, with comparative information for 2023

	Budget 2024 (note 15)	2024	2023
Annual surplus	\$ 6,653,939	\$ 46,391,692	\$ 6,180,443
Amortization of tangible capital assets	4,096,174	4,096,174	3,865,087
Acquisition of and contributed tangible capital assets	(7,642,200)	(45,902,821)	(6,818,732)
Loss on disposal of tangible capital assets	—	22,952	139,934
Decrease (increase) in inventories	—	39,885	(18,519)
Change in net financial assets	3,107,913	4,647,882	3,348,213
Net financial assets, beginning of year	8,548,362	8,548,362	5,200,149
Net financial assets, end of year	\$ 11,656,275	\$ 13,196,244	\$ 8,548,362

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, 2024, with comparative information for 2023

	2024	2023
Operating activities:		
Annual surplus	\$ 46,391,692	\$ 6,180,443
Item not involving cash:		
Amortization of tangible capital assets	4,096,174	3,865,087
Loss on disposal of tangible capital assets	22,952	139,934
Accretion expense	43,736	42,257
Contributed tangible capital assets	(38,091,747)	—
Change in non-cash operating working capital:		
Taxes receivable	(526,359)	(35,965)
User charges receivable	(46,658)	(135,582)
Accounts receivable	182,845	(535,386)
Accounts payable and accrued liabilities	(298,480)	(1,232,769)
Prepaid property taxes	(42,663)	41,487
Deferred revenue - obligatory reserve funds	(1,963,460)	1,146,349
Deferred revenues	177,362	143,965
Security deposits	(371,697)	(51,840)
Inventories	39,885	(18,519)
	9,613,582	9,549,461
Capital activities:		
Acquisition of tangible capital assets	(7,811,074)	(6,818,732)
Investing activities:		
Sale (purchase) of investments	16,766	(1,680,303)
Financing activities:		
Repayment of long-term liabilities	(1,390,108)	(1,337,069)
Increase (decrease) in cash	429,166	(286,643)
Cash, beginning of year	23,698,920	23,985,563
Cash, end of year	\$ 24,128,086	\$ 23,698,920

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, 2024

---

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.

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

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 1. Significant accounting policies (continued):

### (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.

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.

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 1. Significant accounting policies (continued):

### (d) Tangible capital assets (continued):

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.

### (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) Revenue recognition:

Government transfers and funding for projects are recognized as revenue when the transfer is authorized, any eligible criteria has been met and the amount can be reasonably estimated. Town generated funds, generally consisting of user fees, licenses and permits, are recognized when the goods are sold or the services are provided, performance obligations fulfilled, and future economic benefits are measurable and expected to be obtained. Other restricted contributions received in advance of the related expenditure are deferred until the related expenditure is incurred.

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 1. Significant accounting policies (continued):

### (j) 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.

### (k) Investment income:

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.

### (l) Asset retirement obligations:

An asset retirement obligation (ARO) is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

Actual remediation costs incurred are charged against the ARO to the extent of the liability recorded.

Differences between the actual remediation costs incurred and the associated liabilities are recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity.

### (m) 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.

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 1. Significant accounting policies (continued):

### (m) Liability for contaminated sites (continued):

A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of 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.

### (n) Financial instruments:

Financial instruments are recorded at fair value on initial recognition and reported on the Consolidated Statement of Financial Position.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Consolidated Statement of Operations and Accumulated Municipal Equity.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline is determined to be other than temporary, the amount of the loss is reported in the Consolidated Statement of Operations and Accumulated Municipal Equity and any unrealized gain is adjusted through the Consolidated Statement of Remeasurement Gains and Losses. On sale, the unrealized gain or loss included in the Consolidated Statement of Remeasurement Gains and Losses associated with that instrument are reversed and recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity.

A Consolidated Statement of Remeasurement Gains and Losses has not been provided as there are no significant unrealized gains or losses at December 31, 2024 or 2023.

Long-term debt is recorded at amortized cost



# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 1. Significant accounting policies (continued):

### (n) Financial instruments (continued):

#### Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability.

#### Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

### (o) 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 asset retirement obligations and the carrying value of tangible capital assets. Actual results could differ from these estimates.

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 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, 2024:

	School boards	County
Property taxes	\$ 2,590,065	\$ 5,464,253
Taxation from other governments	941	27,146
	<u>\$ 2,591,006</u>	<u>\$ 5,491,399</u>

For the year ended December 31, 2023:

	School boards	County
Property taxes	\$ 2,511,561	\$ 5,025,758
Payments-in-lieu of taxes	941	25,836
	<u>\$ 2,512,502</u>	<u>\$ 5,051,594</u>

## 3. Investments:

Investments, which consist of guaranteed investment certificates, are considered Level 1 investments and are recorded on the Consolidated Statement of Financial Position at cost plus accrued interest. Interest rates range between 1.73% to 5.50% (2023 - 1.00% to 5.00%) with maturity dates between June 2025 and October 2029 (2023 - June 2024 and October 2028). They have a market value of \$3,039,556 at December 31, 2024 (2023 - \$3,036,862).

There were no transfers in or out of Level 1, Level 2 or Level 3 for the years ended December 31, 2024 and 2023.

## 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, 2024

## 4. Deferred revenue - obligatory reserve funds (continued):

The transactions for the year are summarized below:

	Government grants	Development charges	Recreational land	Building department	Total
Balance, beginning of year	\$ 11,612	\$ 6,710,409	\$ 364,104	\$ 955,853	\$ 8,041,978
Government grants	307,082	—	—	—	307,082
Contributions	—	1,162,408	14,782	—	1,177,190
Interest	615	212,362	—	44,752	257,729
Transfer to operations	(302,737)	(3,234,212)	(70,835)	(97,677)	(3,705,461)
Balance, end of year	\$ 16,572	\$ 4,850,967	\$ 308,051	\$ 902,928	\$ 6,078,518

The balance of government grants included above is comprised of the Canada Community Building Fund and Ontario Community Infrastructure Fund.

## 5. Asset retirement obligations:

The Town's asset retirement obligations (AROs) consist of several obligations as follows:

### (a) Landfill obligation:

The Town owns and operates one landfill. The costs were based upon the presently known obligations that will exist at the estimated year of closure of the site and for 25 years thereafter. As at December 31, 2024, the landfill had an estimated remaining useful life of 15 years. The Town recognized an obligation relating to the removal and post-removal care of the landfill. These costs were discounted using a discount rate of 3.50% per annum and an inflation rate of 3.27% per annum.

### (b) Asbestos and other obligations:

The Town owns several buildings that are known to have asbestos, which represents a health hazard upon demolition/decommission and there is a legal obligation to remove it. The Town recognized an obligation relating to the removal and post-removal care of the asbestos. These costs were not discounted due to uncertainty surrounding the expected timing of cash outflows.

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 5. Asset retirement obligations (continued):

	Landfill closure	Asbestos	Total
Balance, January 1, 2024	\$ 1,249,594	\$ 171,185	\$ 1,420,779
Increase in asset retirement obligation	43,735	—	43,735
Balance, December 31, 2024	\$ 1,293,329	\$ 171,185	\$ 1,464,514

No remediation work occurred during the years ended December 31, 2024 or December 31, 2023.

## 6. Long-term liabilities:

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

	2024	2023
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 2026 and July 2031. Amounts outstanding at the end of the year total:	\$ 8,099,985	\$ 9,490,093

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

2025	\$ 1,324,843
2026	1,218,273
2027	1,111,166
2028	1,156,629
2029	1,051,426
Thereafter	2,237,648
	\$ 8,099,985

- (c) Interest expense on long term liabilities in 2024 amounted to \$362,481 (2023 - \$418,311).

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 7. Municipal equity:

	2024	2023
Investment in tangible capital assets:		
Tangible capital assets	\$ 147,575,025	\$ 105,676,738
Long-term debt	(8,099,985)	(9,490,093)
	139,475,040	96,186,645
Unrestricted surplus	6,459,894	3,191,946
Unfunded asset retirement obligations (note 5)	(1,464,514)	(1,420,779)
Reserves (Schedule 1)	3,501,653	3,624,957
Reserve funds (Schedule 1)	12,799,196	12,796,808
Total accumulated municipal equity	\$ 160,771,269	\$ 114,379,577

## 8. Trust funds:

Trust funds administered by the Town amounting to \$885,446 (2023 - \$855,189) 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, 2024. At that time, the plan reported a \$2.9 billion actuarial deficit (2023 - \$4.2 billion actuarial deficit).

The amount contributed to OMERS was \$508,693 (2023 - \$479,211) 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.

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 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 2024 for police services was \$1,753,251 (2023 - \$1,665,181).
- (b) The Town has negotiated a multi-year contract with McCrea Excavating Ltd. for the operation and supervision of the Solid Waste Disposal Site. The contract commenced September 1, 2023 and will expire on August 31, 2028 with the option for an additional two one-year extensions. The annual commitment under this contract is \$494,100 per annum with inflationary adjustments. The amount paid in 2024 for services was \$499,555 (2023 - \$170,307).
- (c) 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 in March 2024 and is for a five year period with the option of two one year extensions. The Town's annual commitment is \$430,429.

## 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, 2024. 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, 2024 (2023 - \$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, 2024, 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, 2024

## 13. Tangible capital assets:

	Balance at December 31, 2023	Additions	Disposals and Transfers	Balance at December 31, 2024
Land	\$ 2,139,300	-	\$	2,139,300
Land improvements	2,806,052	321,826		3,127,878
Buildings	73,059,607	1,010,819	(4,269)	74,066,157
Machinery and equipment	4,111,019	433,122	(140,826)	4,403,315
Vehicles	4,168,859	110,155	(288,492)	3,990,522
Linear assets	78,525,560	39,373,787	(153,382)	117,745,965
Construction in progress	898,509	4,653,112	-	5,551,621
	\$ 165,708,906	45,902,821	\$ (586,969)	\$ 211,024,758

	Balance at December 31, 2023	Amortization	Disposals	Balance at December 31, 2024
Land improvements	\$ 885,510	149,249	\$	1,034,759
Buildings	32,130,441	1,997,438	(4,269)	34,123,610
Machinery and equipment	2,495,197	294,759	(140,826)	2,649,130
Vehicles	1,673,693	221,148	(288,492)	1,606,349
Linear assets	22,847,327	1,433,580	(130,430)	24,150,477
	\$ 60,032,168	4,096,174	\$ (564,017)	\$ 63,564,325

	Net Book Value 2023	Net Book Value 2024
Land	\$ 2,139,300	\$ 2,139,300
Land improvements	1,920,542	2,093,119
Buildings	40,929,166	39,942,547
Machinery and equipment	1,615,822	1,754,185
Vehicles	2,495,166	2,384,173
Linear assets	55,678,233	93,595,488
Construction in progress	898,509	5,551,621
	\$ 105,676,738	\$ 147,460,433

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 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, 2024

## 14. Segmented information (continued):

For the year ended December 31, 2024	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	\$ 923,728	\$ 12,447,039	\$ -	\$ -	\$ -	\$ -	\$ -	13,370,767
User charges	6,147,133	50,621	112,820	69,985	30,495	1,708,209	116,181	8,235,444
Government transfers	165,261	1,366,456	-	5,000	-	276,938	1,122,959	2,936,614
Transfers from deferred revenue - obligatory reserve funds:								
Development charges	1,032,190	-	-	-	93,156	797,309	1,311,557	3,234,212
Recreational land	-	-	-	-	-	70,835	-	70,835
Investment income	-	1,208,203	42,267	-	-	41,593	-	1,292,063
Licenses and permits	-	36,180	-	-	342,891	-	-	379,071
Penalties and interest	36,235	163,457	-	-	-	-	-	199,692
Donation revenue	-	-	-	-	-	38,360	-	38,360
Provincial offences	-	-	-	-	35,046	-	-	35,046
Contributed assets	-	-	-	-	-	-	38,091,747	38,091,747
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	-	(22,952)	(22,952)
	8,304,547	15,271,956	155,087	74,985	501,588	2,933,244	40,619,492	67,860,899
Expenses:								
Salaries, wages and employee benefits	1,302,387	1,461,720	92,489	216,586	906,305	2,864,173	905,213	7,748,873
Interest on long-term liabilities	340,212	-	-	-	21,419	-	850	362,481
Materials and services	4,076,840	933,728	87,358	190,379	2,363,789	3,288,609	(1,892,078)	9,048,625
Amortization	2,165,948	89,673	-	-	169,579	532,685	1,138,289	4,096,174
External transfers	-	6,050	82,500	-	-	26,225	55,000	169,775
Accretion expense	43,736	-	-	-	-	-	-	43,736
Inter-functional adjustments	198,548	(10,000)	35,659	-	10,000	13,099	(247,763)	(457)
	8,127,671	2,481,171	298,006	406,965	3,471,092	6,724,791	(40,489)	21,469,207
Annual surplus (deficit)	\$ 176,876	\$ 12,790,785	\$ (142,919)	\$ (331,980)	\$ (2,969,504)	\$ (3,791,547)	\$ 40,659,981	\$ 46,391,692

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 14. Segmented information (continued):

For the year ended December 31, 2023	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	\$ 750,026	\$ 11,852,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,602,391
User charges	5,642,888	53,927	112,226	72,446	47,005	1,597,307	91,572	7,617,371
Government transfers	192,133	1,499,028	-	10,176	12,911	527,050	1,235,585	3,476,883
Transfers from deferred revenue - obligatory reserve funds:								
Development charges	770,169	-	-	-	75,656	324,142	376,245	1,546,212
Recreational land	-	-	-	-	-	276,827	-	276,827
Investment income	-	993,792	30,704	-	-	17,983	-	1,042,479
Licenses and permits	-	28,702	-	-	314,176	-	-	342,878
Penalties and interest	33,229	139,753	-	-	-	-	-	172,982
Donation revenue	-	-	-	-	-	254,625	-	254,625
Provincial offences	-	-	-	-	33,898	-	-	33,898
Other	-	-	-	-	-	-	-	-
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	-	(139,934)	(139,934)
	7,388,445	14,567,567	142,930	82,622	483,646	2,997,934	1,563,468	27,226,612
Expenses:								
Salaries, wages and employee benefits	1,189,783	1,415,821	79,595	211,317	894,089	2,677,508	939,996	7,408,109
Interest on long-term liabilities	390,774	-	-	-	25,528	-	2,009	418,311
Materials and services	3,151,425	964,101	22,180	167,093	2,153,129	2,074,705	598,806	9,131,439
Amortization	2,161,688	108,253	-	-	171,508	406,935	1,016,703	3,865,087
External transfers	-	10,966	82,500	-	-	32,500	55,000	180,966
Accretion expense	42,257	-	-	-	-	-	-	42,257
Inter-functional adjustments	162,288	(11,000)	38,855	-	10,000	6,272	(206,415)	-
	7,098,215	2,488,141	223,130	378,410	3,254,254	5,197,920	2,406,099	21,046,169
Annual surplus (deficit)	\$ 290,230	\$ 12,079,426	\$ (80,200)	\$ (295,788)	\$ (2,770,608)	\$ (2,199,986)	\$ (842,631)	\$ 6,180,443

# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 15. Budget figures:

The 2024 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 2024
Total revenue	\$ 29,246,569
Total expenses	(21,592,630)
Annual surplus	6,653,939
Amortization of tangible capital assets	4,096,174
Funds available	10,750,113
Capital expenses	(7,642,200)
Principal repayments	(1,390,108)
Decrease in operating surplus	\$ 1,717,805
Allocated as follows:	
Net transfers to reserves	\$ (420,481)
Current year surplus	2,138,286
	\$ 1,717,805

## 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

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

## 17. Financial risks and concentration of risks:

### (a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. Town is exposed to credit risk with respect to accounts receivable, taxes receivable and user charges receivables (collectively its "receivables") on the Consolidated Statement of Financial Position.

The Town assesses, on a continuous basis, its receivables and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Town at December 31, 2024 is the carrying value of these assets. The carrying amount of receivables is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the Consolidated Statement of Operations and Accumulated Municipal Equity. Subsequent recoveries of impairment losses related to receivables are credited to the Consolidated Statement of Operations and Municipal Equity.

	Current	Past due	Gross receivables	Allowances	Net receivables
Accounts receivable	\$ 1,541,518	\$ 264,898	\$ 1,806,416	\$ 1,053	\$ 1,805,363
Taxes receivable	1,208,276	339,063	1,547,339	40,244	1,507,095
User charges receivable	715,978	271,220	987,198	54,564	932,634
	\$ 3,465,772	\$ 875,181	\$ 4,340,953	\$ 95,861	\$ 4,245,092

Amounts past due but not allowed for are deemed by management to be collectible based on historical experience regarding collections.

### (b) Liquidity risk:

Liquidity risk is the risk that the Town will not be able to meet all of its cash outflow obligations as they come due. The Town mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. Accounts payable and accrued liabilities are all current and the terms of long-term liabilities are disclosed in note 6.

### (c) Market risk:

Market risk is the risk that changes in market price, such as foreign exchange rates, interest rates and other price risks, will affect the Town's net results of operations or the fair value of its holdings of financial instruments. Market risk includes three types of risk: currency risk, interest rate risk and other price risk.

#### (i) Currency risk:

Currency risk arises from the Town's operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The Town does not have any material transactions or financial instruments denominated in foreign currencies.



# CORPORATION OF THE TOWN OF ARNPRIOR

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

---

## 17. Financial risks and concentration of risks (continued):

### (c) Market risk (continued):

#### (ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. Financial assets and financial liabilities with variable interest rates expose the Town to cash flow interest rate risk. As the Town does not have any financial assets or financial liabilities with variable interest rates, it is not exposed to these risks.

#### (iii) Other price risk:

Other price risk arises when the fair value of equity funds changes due to a decrease in a stock market index or other risk variables. The Town is not exposed to this risk as it does not hold any equity investments.

There have been no significant changes to these risk exposures from 2023.

## 18. Change in accounting policies:

The Town adopted the following standards concurrently beginning January 1, 2024:

- PS 3400 *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e the payor expects good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.

- PSG-8 *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.
- PS 3160 *Public Private Partnerships* (P3s) provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

There was no impact on the financial statements as a result of adopting the new accounting standards.

# CORPORATION OF THE TOWN OF ARNPRIOR

## Schedule 1: Continuity of Reserves and Reserve Funds

Year ended December 31, 2024, with comparative information for 2023

	Budget (note 15)	2024	2023
Net transfers from (to) other funds	\$ (420,481)	\$ (749,076)	\$ 2,611,537
Investment income	–	628,160	589,285
Reserves and reserve fund balances, change in year	(420,481)	(120,916)	3,200,822
Reserves and reserve fund balances, beginning of year	16,421,765	16,421,765	13,220,943
Reserves and reserve fund balances, end of year	\$ 16,001,284	\$ 16,300,849	\$ 16,421,765
Reserves and reserve funds are comprised of the following:			
		2024	2023
<b>Reserves set aside for specific purposes by Council:</b>			
Reserves set aside for specific purposes by Council:			
Working capital	\$	901,147	\$ 901,147
Contingency		635,118	635,118
Marketing		126,390	92,806
Policing		125,000	125,000
Winter control		1,005,481	1,059,642
Elections		27,691	19,191
Protection of property		–	1,756
Grants		–	1,472
Waste		265,028	372,979
For capital purposes:			
Business improvement area		6,306	6,354
Library		409,492	409,492
		3,501,653	3,624,957
Reserve funds:			
Landfill		2,290,983	2,128,719
Parking lot		(106,550)	(117,931)
Museum		106,332	102,622
Water		1,643,237	2,131,088
Wastewater		329,018	743,351
Capital		8,407,887	7,658,191
JA Gaumond		50,019	48,273
Cemetery		78,270	102,495
		12,799,196	12,796,808
Total reserves and reserve funds		\$ 16,300,849	\$ 16,421,765

## INDEPENDENT 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 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, 2024
- 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, 2024, 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 "***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.

### ***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.

### ***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.

- 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.

Chartered Professional Accountants, Licensed Public Accountants

Perth, Canada

(date)

# CORPORATION OF THE TOWN OF ARNPRIOR

## TRUST FUNDS

### Statement of Financial Position

December 31, 2024, with comparative information for 2023

	Cemetery care and maintenance	Neilson Trust	Total 2024	Total 2023
<b>Assets:</b>				
Cash	\$ —	\$ 32	\$ 32	\$ 32
Investments	803,158	52,000	855,158	824,425
Accrued interest receivable	152,534	—	152,534	141,000
Due from Town of Arnprior	30,256	—	30,256	30,732
	\$ 985,948	\$ 52,032	\$ 1,037,980	\$ 996,189

### Liabilities and Fund Balance:

Due to Arnprior Municipal				
Cemetery	\$ 152,534	\$ —	\$ 152,534	\$ 141,000
Fund balance	833,414	52,032	885,446	855,189
	\$ 985,948	\$ 52,032	\$ 1,037,980	\$ 996,189

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, 2024, with comparative information for 2023

	Cemetery care and maintenance	Neilson Trust	Total 2024	Total 2023
Revenue:				
Investment income	\$ 42,267	\$ —	\$ 42,267	\$ 30,704
Care and maintenance	30,257	—	30,257	30,732
	72,524	—	72,524	61,436
Expenses:				
Cemetery maintenance	42,267	—	42,267	30,704
Excess of revenue over expenses	30,257	—	30,257	30,732
Fund balance, beginning of year	803,157	52,032	855,189	824,457
Fund balance, end of year	\$ 833,414	\$ 52,032	\$ 885,446	\$ 855,189

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, 2024

---

### 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) Financial instruments:

Financial instruments are recorded at fair value on initial recognition, and reported on the Statement of Financial Position.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations and any unrealized gain is adjusted through the Statement of Remeasurement Gains and Losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the Statement of Operations.

A Statement of Remeasurement Gains and Losses has not been provided as there are no significant unrealized gains or losses at December 31, 2024 or 2023.

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability.

# CORPORATION OF THE TOWN OF ARNPRIOR

## TRUST FUNDS

Notes to Financial Statements (continued)

Year ended December 31, 2024

---

### 1. Significant accounting policies (continued):

#### (c) Financial instruments (continued):

##### Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

#### (d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

### 2. Statement of cash flows:

A statement of cash flows has not been included in these financial statements as it would not provide additional meaningful information.

### 3. Investments:

The Trusts have investments in guaranteed investment certificates, Level 1 investments, with maturity dates ranging from June 2025 to November 2029, earning annual rates of return ranging from 1.73% to 5.00% per annum.

# CORPORATION OF THE TOWN OF ARNPRIOR

## TRUST FUNDS

Notes to Financial Statements (continued)

Year ended December 31, 2024

---

#### 4. Financial instruments and risk management:

Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, impact the Trusts' income or the value of its holdings of financial instruments. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

There have been no significant changes to the market risk exposure from 2023.

(i) Currency risk:

Currency risk arises from the Trusts' operations in different currencies and converting non-Canadian earnings at different points in time at different foreign currency levels when adverse changes in foreign currency rates occur. The Trusts do not have any material transactions or financial instruments denominated in foreign currencies.

(ii) Interest rate risk:

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. Financial assets and financial liabilities with variable interest rates expose the Trusts to cash flow interest rate risk.

The Trusts are exposed to this risk through its interest-bearing investments, including fixed income securities.

(iii) Equity risk:

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The Trusts are not exposed to this risk based on the current investment portfolio.

**The Corporation  
Town of Arnprior**

**By-law Number 7603-25**

A by-law to adjust the 2024 budgeted contributions to reserve and reserve funds based on any surplus / (shortfall).

**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** Council deems it expedient to adjust the estimated annual contributions to Reserve and Reserve Funds to account for any 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 2024 budgeted contributions to Reserves and Reserve funds, as per attached Schedule A, be adjusted to reflect the 2024 surplus / (shortfall); and
2. **That** the 2024 general operating surplus and the winter control surplus be allocated to the Capital Expenditure Reserve Fund; and
3. **That** this by-law shall come into full force and effect upon the passing thereof, subject to the Municipal Act, 2001, Part VI.1, Sec. 284.11 and any other legislation, at which time all by-laws, and resolutions that are inconsistent with the provisions of this by-law are hereby repealed insofar as it is necessary to give effect to the provisions of this by-law.

**Passed** in Open Council this 23<sup>th</sup> day of June, 2025.

**Signatures:**

Lisa McGee, Mayor

Kaila Zamojski, Town Clerk

This by-law is deemed to be adopted on \_\_\_\_\_, 2025.



## Schedule A

### 2024 Reserve and Reserve Funds Contributions

<b>Reserve &amp; Reserve Funds</b>	<b>2024 Budgeted Contributions</b>	<b>Surplus (Shortfall)</b>	<b>2024 Adjusted Contributions</b>
Parking Reserve	\$15,100	-	\$15,100
Election Reserve	\$8,500	-	\$8,500
Marketing & Economic Development	\$15,000	-	\$15,000
Waste Management	-	\$57,741	\$57,741
Winter Control	-	\$226,908	\$226,908
Cemetery Reserve	-	\$228	\$228
Capital Expenditure Reserve Fund	\$4,457,092	-	\$4,457,092
Water Reserve Fund	\$1,127,336	\$175,544	\$1,302,880
Wastewater Reserve Fund	\$538,880	\$101,537	\$640,417
Landfill Reserve Fund	\$46,950	-	\$46,950
General Operating Surplus / (Shortfall)	-	\$345,173	\$345,173
<b>TOTAL Contributions</b>	<b>\$6,208,858</b>	<b>\$907,131</b>	<b>\$7,115,989</b>

**The Corporation of  
the Town of Arnprior**

**By-Law No. 7604-25**

Being a by-law of the Corporation of the Town of Arnprior to adopt the Water Financial Plan prepared by Watson & Associates Economists Ltd. dated June 6, 2025.

**Whereas** Section 11 (2) of the *Municipal Act, 2001*, S.O. 2001, as amended, authorizes the Municipality to pass by-laws respecting the financial management of the municipality and its local boards; and

**Whereas** there is a mandatory licensing requirement under the *Safe Drinking Water Act* for municipalities to prepare and submit a financial plan for water systems to the Province; and

**Whereas** pursuant to Ontario Regulation 453/07 municipalities are mandated to finalize, approve and submit these financial plans six months prior to their initial water license expiry; and

**Whereas** the water license expiry date for the Town of Arnprior is March 31, 2026 resulting in a requirement for the financial plan to be submitted to the Ontario Ministry of Municipal Affairs and Housing by September 30, 2025; and

**Whereas** Council deems it expedient to adopt the Town of Arnprior's Water Financial Plan prepared by Watson & Associates Economists Ltd. dated June 6, 2025.

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

1. **That** the Water Financial Plan #170-301A, attached as Appendix "A" to this By-law be adopted; and
2. **That** Notice of availability of the Water Financial Plan be openly advertised; and
3. **That** the Water Financial Plan and the Council Resolution passed under this By-law approving the Financial Plan, be submitted to the Ministry of Municipal Affairs and Housing to satisfy O.Reg. 453/07, Section 3 (1); and

4. **That** the Council Resolution and the Water Financial Plan passed under this By-law approving the Financial Plan, be submitted to the Ministry of the Environment, satisfying the requirements under the *Safe Drinking Water Act*. (S.O.W.A. Section 32 (5) 2 ii)); and
5. **That** any by-laws and/or resolutions inconsistent with the provisions herein are repealed.

**Passed** in Open Council this 23<sup>th</sup> day of June, 2025.

**Signatures:**

Lisa McGee, Mayor

Kaila Zamojski, Town Clerk

This by-law is deemed to be adopted on \_\_\_\_\_, 2025.



 **Watson  
& Associates**  
ECONOMISTS LTD.

# **Water Ontario Regulation 453/07 Financial Plan**

Town of Arnprior

---

Financial Plan #170-301A

June 6, 2025

Page 164

Watson & Associates Economists Ltd.  
905-272-3600  
[info@watsonecon.ca](mailto:info@watsonecon.ca)

# Table of Contents

	Page
<b>1. Introduction.....</b>	<b>1-1</b>
1.1 Study Purpose .....	1-1
1.2 Background.....	1-1
1.2.1 Financial Plan Defined .....	1-2
1.2.2 Financial Plan Requirements – Existing System (Licence Renewal).....	1-2
1.2.3 Financial Plan Requirements – General .....	1-3
1.2.4 Public Sector Accounting Board (P.S.A.B.) Requirements .....	1-3
<b>2. Sustainable Financial Planning.....</b>	<b>2-1</b>
2.1 Introduction .....	2-1
2.2 Sustainable Water and Sewage Systems Act.....	2-2
2.3 Water Opportunities Act, 2010 .....	2-2
2.4 Infrastructure for Jobs and Prosperity Act (I.J.P.A.), 2015 .....	2-3
2.5 Water Forecast .....	2-4
<b>3. Approach.....</b>	<b>3-1</b>
3.1 Overview .....	3-1
3.2 Conversion Process.....	3-1
3.2.1 Calculate Tangible Capital Asset Balances .....	3-1
3.2.2 Convert Statement of Operations.....	3-2
3.2.3 Convert Statement of Financial Position .....	3-4
3.2.4 Convert Statement of Cash Flow and Net Financial Assets/Debt.....	3-4
3.2.5 Verification and Note Preparation .....	3-6
<b>4. Financial Plan .....</b>	<b>4-1</b>
4.1 Introduction .....	4-1
4.2 Water Financial Plan.....	4-1
4.2.1 Statement of Financial Position (Table 4-1) .....	4-1
4.2.2 Statement of Operations (Table 4-2).....	4-2



# Table of Contents (Cont'd)

	Page
4.2.3 Statement of Change in Net Financial Assets/Debt (Table 4-3) .....	4-3
4.2.4 Statement of Cash Flow (Table 4-4) .....	4-3
<b>5. Process for Financial Plan Approval and Submission to the Province .....</b>	<b>5-1</b>
<b>6. Recommendations .....</b>	<b>6-1</b>





## List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
A.M.P.	Asset Management Plan
D.C.	Development Charges
F.I.R.	Financial Information Return
MECP	Ministry of the Environment, Conservation and Parks
MMAH	Ministry of Municipal Affairs and Housing
OCIF	Ontario Community Infrastructure Fund
O. Reg.	Ontario Regulation
PSAB	Public Sector Accounting Board
S.D.W.A.	Safe Drinking Water Act
T.C.A.	Tangible Capital Assets
W.O.A.	Water Opportunities Act



# Report



# Chapter 1

## Introduction



# 1. Introduction

## 1.1 Study Purpose

---

Watson & Associates Economists Ltd. (Watson) was retained by the Town of Arnprior (Town) to prepare a water financial plan as part of the five submission requirements for the purposes of renewing a municipal drinking water license as per the *Safe Drinking Water Act, 2002*. In general, a financial plan requires an in-depth analysis of capital and operating needs, a review of current and future demand versus supply, and consideration of available funding sources. This detailed financial planning and forecasting in regard to the Town's water system has already been completed and documented by Watson within the "Town of Arnprior Water and Wastewater Rate Study" (2025 Rate Study). The objective of the report provided herein is to convert the findings of the 2025 Rate Study into the prescribed reporting requirements for a financial plan as defined by Ontario Regulation 453/07 (O. Reg. 453/07).

## 1.2 Background

---

The *Safe Drinking Water Act* (S.D.W.A.) was passed in December 2002 in order to address some of the recommendations made by the Walkerton Inquiry Part II report. One of the main requirements of the Act is the mandatory licensing of municipal water providers. Subsection 31 (1) specifically states,

"No person shall,

- a) establish a new municipal drinking water system or replace or carry out an alteration to a municipal drinking water system except under the authority of and in accordance with an approval under this Part or a drinking water works permit; or
- b) use or operate a municipal drinking water system that was established before or after this section comes into force except under the authority of and in accordance with an approval under this Part or municipal drinking water licence."

In order to become licensed, a municipality must satisfy five key requirements as per subsection 44 (1):

1. Obtain a drinking water works permit.



2. Acceptance of the operational plan for the system based on the Drinking Water Quality Management Standard.
3. Accreditation of the Operating Authority.
4. Prepare and provide a financial plan.
5. Obtain permit to take water.

The preparation of a financial plan is a key requirement for licensing and as such, must be undertaken by all water providers.

### **1.2.1 Financial Plan Defined**

Section 30 of the S.D.W.A. provides the following definition of financial plans:

"financial plans" means financial plans that satisfy the requirements prescribed by the Minister.

These requirements are outlined in O. Reg. 453/07 and are examined in detail below.

### **1.2.2 Financial Plan Requirements – Existing System (Licence Renewal)**

O. Reg. 453/07 provides details on the requirements for existing water systems (licence renewal), which are summarized as follows:

- Financial plans must be approved by resolution of Council (or governing body);
- Financial plans must include a statement that the financial impacts have been considered and apply for a minimum six-year period (commencing in the year of licence expiry);
- Financial plans must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a "Statement of Operations" as per the P.S.A.B.) for each year in which the financial plans apply;
- Financial plans must present financial position itemized by total financial assets, total liabilities, net debt, non-financial assets, and tangible capital assets (i.e. the components of a "Statement of Financial Position" as per P.S.A.B.) for each year in which the financial plans apply;
- Gross cash receipts/payments itemized by operating transactions, capital transactions, investing transactions and financial transactions (i.e. the



components of a “Statement of Cash Flow” as per P.S.A.B.) for each year in which the financial plans apply;

- Financial plans applicable to two or more solely-owned drinking water systems can be prepared as if they are for one drinking water system;
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge;
- Notice of the availability of the financial plans is to be given to the public; and
- Financial plan is to be submitted to the Ministry of Municipal Affairs and Housing.

### ***1.2.3 Financial Plan Requirements – General***

Given that the requirement for a financial plan is legislated under the S.D.W.A., a financial plan is mandatory for water systems. The financial plans shall be for a forecast period of at least six years but longer planning horizons are encouraged. The ten-year forecast included in this financial plan goes above and beyond the minimum requirement. The financial plan is to be completed and approved by resolution of Council or the governing body in accordance with subsection 3 (1), paragraph 1 of O. Reg. 453/07. Confirmation of approval of the financial plan must be submitted at the time of municipal drinking water license renewal (i.e., six months prior to license expiry).

A copy of the financial plan must be submitted to the Ministry of Municipal Affairs and Housing (MMAH). The financial plan does not need to be submitted to the Ministry of the Environment, Conservation, and Parks (MECP); however, the MECP may request it in the course of review of the licence renewal. Financial plans may be amended and additional information beyond what is prescribed can be included if deemed necessary. The financial plan must contain on the front page, the appropriate financial plan number as set out in Schedule A of the Municipal Drinking Water Licence.

### ***1.2.4 Public Sector Accounting Board (P.S.A.B.) Requirements***

The components of the financial plans indicated by the regulation are consistent with the requirements for financial statement presentation as set out in section PS1201 of the Canadian Institute of Chartered Accountants Public Sector Accounting Handbook:

“Financial statements should include a Statement of Financial Position, a Statement of Operations, a Statement of Change in Net Debt, and a Statement of Cash Flow.”





The format required is to conform to the requirements of PS1201 and PS3150. The financial statements are to be reported on a full accrual accounting basis. The accrual accounting method recognizes revenues and expenses in the same period as the activities that give rise to them regardless of when they are actually paid for. Since an exchange of cash is not necessary to report a financial transaction, the accrual method is meant to provide a more accurate picture of financial position.

The accounting treatment of tangible capital assets is prescribed under section PS3150. Tangible capital assets are to be capitalized to ensure an inventory of the assets owned is recorded and to account for their ability to provide future benefits.

The Statement of Cash Flow and the Statement of Change in Net Financial Assets/Debt are required statements. The Statement of Change in Net Financial Assets/Debt reports on whether enough revenue was generated in a period to cover the expenses in the period and whether sufficient resources have been generated to support current and future activities. The Statement of Cash Flow reports on how activities were financed for a given period providing a measure of the changes in cash for that period.



# Chapter 2

## Sustainable Financial Planning



## 2. Sustainable Financial Planning

### 2.1 Introduction

---

In general, sustainability refers to the ability to maintain a certain position over time. While the S.D.W.A. requires a declaration of the financial plan's sustainability, it does not give a clear definition of what would be considered sustainable. Instead, the MECP released a guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") that provides possible approaches to achieving sustainability. The Province's Principles of Financially Sustainable Water Services are provided below:

Principle #1: Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system to which they relate.

Principle #2: An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.

Principle #3: Revenues collected for the provision of water services should ultimately be used to meet the needs of those services.

Principle #4: Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.

Principle #5: An asset management plan is a key input to the development of a financial plan.

Principle #6: A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.

Principle #7: Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.

Principle #8: Financial plans are "living" documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.



Principle #9: Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

## 2.2 Sustainable Water and Sewage Systems Act

---

The *Sustainable Water and Sewage Systems Act* (S.W.S.S.A.) was passed on December 13, 2002. The intent of the Act was to introduce the requirement for municipalities to undertake an assessment of the “full cost” of providing their water and wastewater services. In total, there were 40 areas within the Act to which the Minister could have made Regulations. It is noted that the regulations, which accompany the Act, were not issued and the Act was repealed on December 31, 2012.

## 2.3 Water Opportunities Act, 2010

---

Since the passage of the *Safe Drinking Water Act*, changes and refinements to the legislation have been introduced, including the *Water Opportunities Act* (W.O.A). W.O.A. was introduced into legislation on May 18, 2010 and received Royal Assent on November 29, 2010.

The purposes of the W.O.A. are to foster innovative water, wastewater and storm water technologies, services, and practices; create opportunities for economic development and clean-technology jobs; and conserve and sustain water resources. To achieve this, the W.O.A. provides for the creation of performance targets (financial, operational and maintenance related), which will vary by service type and location and the required submission of conservation and sustainability plans for water, wastewater, and stormwater.

The sustainability plan in the W.O.A. expands on interim legislation for financial plans included in O. Reg. 453/07, to include the following:

- an asset management plan (A.M.P.) for the physical infrastructure;
- financial plan;
- water conservation plan (for water service only);
- a risk assessment;
- a strategy for maintaining and improving the services; and
- additional information considered advisable.



Where a Board has jurisdiction over a service, the plan (and any plan amendments) must be approved by the municipality in which the municipal service is provided, before submission to the Minister. The Minister may also direct preparation of joint or partially joint plans.

Regulations (still forthcoming) will prescribe details in regard to any time periods or time limits, contents of the plans, identifying which portions of the plan will require certification, the public consultation process (if required), limitations updates and refinements.

## **2.4 Infrastructure for Jobs and Prosperity Act (I.J.P.A.), 2015**

---

On June 4, 2015, the Province passed the *Infrastructure for Jobs and Prosperity Act* (I.J.P.A.) which, over time, will require municipalities to undertake and implement A.M.P.s for all infrastructure they own. On December 27, 2017, the Province of Ontario released O. Reg. 588/17 under I.J.P.A. which has three phases that municipalities must meet. The timelines associated with the three phases were later extended by O. Reg. 193/21 which was filed on March 15, 2021.

Every municipality in Ontario will have to prepare a strategic asset management policy by July 1, 2019. Municipalities will be required to review their strategic asset management policies at least every five years and make updates, as necessary. The subsequent phases are as follows:

- Phase 1 – Asset Management Plan (by July 1, 2022):
  - For core assets – Municipalities must have the following:
    - Inventory of assets;
    - Current levels of service measured by standard metrics; and
    - Costs to maintain levels of service.
- Phase 2 – Asset Management Plan (by July 1, 2024):
  - Same elements as Phase 1 but for all assets.
- Phase 3 – Asset Management Plan (by July 1, 2025):
  - Builds on Phase 1 and 2 by adding:
    - Proposed levels of service; and
    - Lifecycle management and Financial strategy.



In relation to water (which is considered a core asset), municipalities will need to have an A.M.P. that addresses the related infrastructure by July 1, 2022 (Phase 1). O. Reg. 588/17 specifies that the Town's A.M.P. must include the following for each asset category:

- the current levels of service being provided;
  - determined in accordance with the following qualitative descriptions and technical metrics and based on data from at most the two calendar years prior to the year in which all information required under this section is included in the A.M.P.
- the current performance of each asset category;
- a summary of the assets in the category;
- the replacement cost of the assets in the category;
- the average age of the assets in the category, determined by assessing the average age of the components of the assets;
- the information available on the condition of the assets in the category;
- a description of the Town's approach to assessing the condition of the assets in the category, based on recognized and generally accepted good engineering practices where appropriate; and
- the lifecycle activities that would need to be undertaken to maintain the current levels of service.

The Town completed an A.M.P. in 2021 which included a review of the Town's water and wastewater infrastructure. The Town will need to consider the impacts of funding the lifecycle requirements identified in the A.M.P. during the annual budget and forecast process.

## **2.5 Water Forecast**

---

The Town has already completed financial planning through the 2025 Rate Study. The forecast was designed to address "full cost" principles and reflect the guiding principles toward sustainable financial planning.

As a result of employing this process, the 2025 Rate Study provides the basis for a financial plan for the Town's water system by including:





- A detailed assessment of current and future capital needs including an analysis of potential funding sources;
- An analysis of operating costs in order to determine how they will be impacted by evolving infrastructure needs and the system's growth;
- An analysis of required water rates that ensure revenues are equitable and sufficient to meet the system's needs; and
- A public process that involves consultation with the main stakeholders including the Town's staff, Council, the general public (specifically the users of the system) and others, with the aim of gaining input and collaboration on the sustainability of the water financial plan.

The background information and details of the financial plan are contained within the Town's 2025 Rate Study.



# Chapter 3

## Approach



## 3. Approach

### 3.1 Overview

---

The 2025 Rate Study has been used as a starting point to prepare the water financial plan. The water forecast contained in the 2025 Rate Study was prepared on a modified cash basis; therefore, a conversion is required in order to present a full accrual financial plan for the purposes of this report. The conversion process used will help to establish the structure of the financial plan along with the opening balances that will underpin the forecast. This chapter outlines the conversion process utilized and summarizes the adjustments made to prepare the financial plan.

### 3.2 Conversion Process

---

The conversion from the existing modified cash basis financial plan to the full accrual reporting format required under O. Reg. 453/07 can be summarized in the following steps:

1. Calculate Tangible Capital Asset Balances
2. Convert Statement of Operations
3. Convert Statement of Financial Position
4. Convert Statement of Cash Flow and Net Assets/Debt
5. Verification and Note Preparation

#### **3.2.1 Calculate Tangible Capital Asset Balances**

In calculating tangible capital asset balances, existing and future purchased, developed, and/or contributed assets will need to be considered. For existing water assets, an inventory has already been compiled and summarized as part of the Town's annual P.S.A.B. 3150 compliance processes. As required for P.S.A.B. 3150 reporting purposes, the asset inventory listing included historical cost (which is the original cost to purchase, develop, or construct each asset) along with an estimated useful life for each asset. The following calculations are made to determine net book value:



- Accumulated amortization up to the year prior to the first forecast year.
- Amortization expense on existing assets for each year of the forecast period.
- Acquisition of new assets for each year of the forecast period.
- Disposals and related gains or losses for each year of forecast period.

Future water capital needs have also been determined and summarized within the 2025 Rate Study. However, these estimates only represent future assets that the Town anticipates purchasing or constructing. At present, the Town does not anticipate any assets will be contributed by developers and other parties (at no or partial cost to the Town). If, over the forecast period, additional capital needs arise or contributed assets are anticipated, the financial plan may need to be adjusted to properly account for these transactions. Once the sequence and total asset acquisition has been determined for the forecast period, annual amortization of these assets for each year is calculated in a similar manner to that used for existing assets.

Once the historical cost, accumulated amortization, and amortization expenses are calculated as described above, the total net book value of the tangible capital assets can be determined and recorded on the Statement of Financial Position.

### **3.2.2 *Convert Statement of Operations***

A wide range of adjustments will be considered, dependent on the size and complexity of the system, in order to convert from the cash to full accrual basis (see Table 3-1). For example, debt repayment costs relating to the principal payment portion only need to be removed under the accrual basis, as they no longer qualify as an expense for reporting purposes. Principal payments are reported as a decrease in debt liability on the Statement of Financial Position. Transfers to and from reserves are removed as these transactions are represented by changes in cash and accumulated surplus. Finally, expenses relating to tangible capital assets, such as amortization, write-offs, and (gain)/loss on disposal of assets are reported on the Statement of Operations in order to capture the allocation of the cost of these assets to operating activities over their useful lives and therefore are added in under the accrual basis.



Table 3-1  
Conversion Adjustments  
Statement of Operations (Water)

Modified Cash Basis	Budget 2025	Adjustments		Full Accrual Budget 2025	Accrual Basis
		DR	CR		
<b>Revenues</b>					<b>Revenues</b>
Base Charge Revenue	1,427,146			1,427,146	Base Charge Revenue
Rate Based Revenue	2,103,053			2,103,053	Rate Based Revenue
Transfers from Reserves	422,572	422,572			
			422,572	422,572	Earned Development Charges and Gas Tax Revenue
Other Revenue	152,000		23,385	175,385	Other Revenue
<b>Total Revenues</b>	<b>4,104,771</b>			<b>4,128,156</b>	<b>Total Revenues</b>
<b>Expenditures</b>					<b>Expenses</b>
Operating	1,815,600	-		1,815,600	Operating Expenses
Capital					
Transfers to Reserves	1,439,153		1,439,153		
Debt Repayment (Principal & Interest)	850,018		689,428	160,590	Interest on Debt
		1,224,454		1,224,454	Amortization
<b>Total Expenditures</b>	<b>4,104,771</b>			<b>3,200,644</b>	<b>Total Expenses</b>
<b>Net Expenditures</b>	<b>-</b>			<b>927,512</b>	<b>Annual Surplus/(Deficit)</b>
Increase (decrease) in amounts to be recovered	-			38,321,891	Accumulated Surplus/(Deficit), beginning of year
<b>Change in Fund Balances</b>	<b>-</b>	<b>927,512</b>	<b>-</b>	<b>39,249,403</b>	<b>Accumulated Surplus/(Deficit), end of year</b>
<b>TOTAL ADJUSTMENTS</b>		<b>2,574,538</b>	<b>2,574,538</b>		

**Note:** The combined adjustments above should be balanced and net to \$0 (i.e. Total DR = Total CR)



### **3.2.3 Convert Statement of Financial Position**

Once the Statement of Operations has been converted and the net book value of tangible capital assets has been recorded, balances for the remaining items on the Statement of Financial Position are determined and recorded (see Table 3-2). As noted earlier, the applicable balances from the Statement of Capital and the Statement of Reserve and Reserve Funds will need to be transferred to this statement. The opening/actual balances for the remaining accounts such as accounts receivable, inventory, accounts payable, outstanding debt (principal only), are recorded and classified according to the structure of the Statement of Financial Position as outlined in PS1201.

It is acknowledged that some of the balances required on the Statement of Financial Position will be consolidated across the Town and as such, it may be difficult to isolate the information that is relevant to water. An example of this is accounts receivable, which may be administered centrally by the Finance Department. O. Reg. 453/07 allows for the exclusion of these numbers if they are not known at the time of preparing the financial plan. Please refer to the Financial Plan Notes in Chapter 4 for more details.

### **3.2.4 Convert Statement of Cash Flow and Net Financial Assets/Debt**

The Statement of Cash Flow summarizes how the Town financed its activities or in other words, how the costs of providing services were recovered. The statement is derived using comparative Statement of Financial Position, the current Statement of Operations and other available transaction data.

The Statement of Change in Net Financial Assets/Debt is a new statement which reconciles the difference between the surplus or deficit from current operations and the change in net financial assets/debt for the year. This is significant, as net debt provides an indication of future revenue requirements. In order to complete the Statement of Net Financial Assets/Debt, additional information regarding any gains/losses on disposals of assets, asset write-downs, acquisition/use of supplies inventory, and the acquisition use of prepaid expenses is necessary, (if applicable). Although the Statement of Change in Net Financial Assets/Debt is not required under O. Reg. 453/07, it has been included in this report as a further indicator of financial viability.



Table 3-2  
Conversion Adjustments  
Statements of Financial Position (Water)

Modified Cash Basis	Budget	Adjustments		Full Accrual Budget	Accrual Basis
	2025	DR	CR	2025	
<b>ASSETS</b>					<b>ASSETS</b>
<b>Financial Assets</b>					<b>Financial Assets</b>
Cash	4,335,465			4,335,465	Cash
Accounts Receivable	339,722			339,722	Accounts Receivable
<b>Total Financial Assets</b>	<b>4,675,187</b>			<b>4,675,187</b>	<b>Total Financial Assets</b>
<b>LIABILITIES</b>					<b>Liabilities</b>
Accounts Payable & Accrued Liabilities	254,098			254,098	Accounts Payable & Accrued Liabilities
Gross Long-term Liabilities	3,276,815			3,276,815	Debt (Principal only)
Deferred Revenue	3,228,465			3,228,465	Deferred Revenue
<b>Total Liabilities</b>	<b>6,759,378</b>			<b>6,759,378</b>	<b>Total Liabilities</b>
<b>Net Assets/(Debt)</b>	<b>(2,084,191)</b>			<b>(2,084,191)</b>	<b>Net Financial Assets/(Debt)</b>
					<b>Non-Financial Assets</b>
		41,333,594	-	41,333,594	Tangible Capital Assets
				<b>41,333,594</b>	<b>Total Non-Financial Assets</b>
<b>Municipal Position</b>					
Water Reserves	1,192,624	1,192,624	-		
Development Charge Reserve Fund	3,228,465	3,228,465	-		
Amounts to be Recovered	(6,505,280)	-	6,505,280		
<b>Total Municipal Position</b>	<b>(2,084,191)</b>		39,249,403	<b>39,249,403</b>	<b>Accumulated Surplus/(Deficit), end of year</b>
<b>TOTAL ADJUSTMENTS</b>		<b>45,754,683</b>	<b>45,754,683</b>		

**Note:** The combined adjustments above should be balanced and net to \$0 (i.e. Total DR = Total CR)





### **3.2.5 Verification and Note Preparation**

The final step in the conversion process is to ensure that all of the statements created by the previous steps are in balance. The Statement of Financial Position summarizes the resources and obligations of the Town at a set point in time. The Statement of Operations summarizes how these resources and obligations changed over the reporting period. To this end, the accumulated surplus/deficit reported on the Statement of Financial Position should equal the accumulated surplus/deficit reported on the Statement of Operations.

The Statement of Change in Net Financial Assets/Debt and the Statement of Financial Position are also linked in terms of reporting on net financial assets/debt. On the Statement of Financial Position, net financial assets/debt is equal to the difference between financial assets and liabilities and should equal net financial assets/debt as calculated on the Statement of Net Financial Assets/Debt.

While not part of the financial plan, the accompanying notes are important to summarize the assumptions and estimates made in preparing the financial plan. Some of the significant assumptions that need to be addressed within the financial plan are as follows:

- a) Opening cash balances – Opening cash balances are necessary to complete the Statement of Cash Flows and balance the Statement of Financial Position. Preferably, opening cash balances should be derived from actual information contained within the Town's ledgers. However, it may not be possible to extract this information from the ledgers for water alone; therefore, a reasonable proxy will be needed. One approach is to assume that opening cash balances equal ending reserve and reserve fund balances from the previous year adjusted for accrual-based transactions reflected by accounts receivable/payable balances. The following equation outlines this approach:

Ending Reserve/Reserve Fund Balance  
Plus: Ending Accounts Payable Balance  
Less: Ending Accounts Receivable Balance  
Equals: Approximate Ending Cash Balance



- b) Amortization Expense – The method and timing of amortization should be based on the Town’s amortization policy. Otherwise, an assumption will need to be made and applied consistently throughout the financial plan.
- c) Accumulated Amortization – Will be based on the culmination of accumulated amortization expenses throughout the life of each asset however derived, along with information on construction/acquisition date and useful life obtained from the 2025 Rate Study.
- d) Contributed Assets – As noted earlier, contributed assets could represent a significant part of the Town’s infrastructure acquisitions. As such, a reasonable estimate of value and timing of acquisition/donation may be required in order to adequately capture these assets. In the case where contributed assets are deemed to be insignificant or unknown, an assumption of “no contributed assets within the forecast period” will be made.
- e) Accumulated Surplus – The magnitude of the surplus in this area may precipitate the need for additional explanation especially in the first year of reporting. This Accumulated Surplus captures the historical infrastructure investment which has not been reported in the past but has accumulated to significant levels. It also includes all water reserve and reserve fund balances.
- f) Other Revenues – Will represent the recognition of revenues previously deferred (i.e. development charge revenues) and/or accrued revenues (developer contributions), and/or other minor miscellaneous revenues.



# Chapter 4

## Financial Plan



## 4. Financial Plan

### 4.1 Introduction

---

The following tables provide the complete financial plan for the Town's water system. A brief description and analysis of each table is provided below. It is important to note that the financial plan that follows is a forward look at the financial position of the Town's water system. It is not an audited document<sup>1</sup> and contains various estimates as detailed in the "Notes to the Financial Plan" section below.

### 4.2 Water Financial Plan

---

#### 4.2.1 *Statement of Financial Position (Table 4-1)*

The Statement of Financial Position provides information that describes the assets, liabilities, and accumulated surplus of the Town's water system. The first important indicator is net financial assets/(debt), which is defined as the difference between financial assets and liabilities. This indicator provides an indication of the system's "future revenue requirement." A net financial asset position is where financial assets are greater than liabilities and implies that the system has the resources to finance future operations. Conversely, a net debt position implies that the future revenues generated by the system will be needed to finance past transactions, as well as future operations. Table 4-1 indicates that for 2025, the Town's water system will be in a net debt position of approximately \$2.08 million. The Town's net debt position is projected to decrease and become a net financial position of approximately \$1.90 million by the end of the forecast.

Another important indicator on the Statement of Financial Position is the tangible capital asset balance. As noted earlier, providing this information is a requirement for municipalities as part of PS3150 compliance and is significant from a financial planning perspective for the following reasons:

- Tangible capital assets such as water mains and treatment plants are imperative to water service delivery.

---

<sup>1</sup> O.Reg. 453/07 does not require an audited financial plan.



- These assets represent significant economic resources in terms of their historical and replacement costs. Therefore, ongoing capital asset management is essential to managing significant replacements and repairs.
- The annual maintenance required by these assets has an enduring impact on water operational budgets.

In general terms, an increase in the tangible capital asset balance indicates that assets may have been acquired either through purchase by the Town or donation/contribution by a third party. A decrease in the tangible capital asset balance can indicate a disposal, write down, or use of assets. A use of assets is usually represented by an increase in accumulated amortization due to annual amortization expenses arising as a result of allocating the cost of the asset to operations over the asset's useful life. Table 4-1 shows tangible capital assets are expected to grow by approximately \$12.82 million over the ten-year forecast period. This indicates that the Town has plans to invest in tangible capital assets in excess of the anticipated use of existing assets over the forecast period.

#### **4.2.2 Statement of Operations (Table 4-2)**

The Statement of Operations summarizes the revenues and expenses generated by the water system for a given period. The annual surplus/deficit measures whether the revenues generated were sufficient to cover the expenses incurred and in turn, whether net financial assets have been maintained or depleted. Table 4-2 illustrates the ratio of expenses to revenues decreasing over the forecast period, from 78% in 2025 to 61% by 2034. An annual surplus position is forecasted for all years within the forecast period, with an ending annual surplus of approximately \$2.49 million by 2034. It is important to note that an annual surplus is beneficial to ensure funding is available for non-expense costs such as tangible capital asset acquisitions, reserve/reserve fund transfers and debt principal payments.

Another important indicator on this statement is accumulated surplus/deficit. An accumulated surplus indicates that the available net resources are sufficient to provide future water services. An accumulated deficit indicates that resources are insufficient to provide future services and that borrowing or rate increases are required to finance annual deficits. From Table 4-2, the financial plan proposes to add approximately \$17.02 million to an opening 2025 accumulated surplus of \$38.32 million over the forecast period. This accumulated surplus, as indicated in Table 4-2, is predominantly



made up of up of reserve and reserve fund balances as well as investments in tangible capital assets.

#### **4.2.3 Statement of Change in Net Financial Assets/Debt (Table 4-3)**

The Statement of Change in Net Financial Assets/Debt indicates whether revenue generated was sufficient to cover operating and non-financial asset costs (i.e., inventory supplies, prepaid expenses, tangible capital assets, etc.) and in so doing, explains the difference between the annual surplus/deficit and the change in net financial assets/debt for the period.

Table 4-3 indicates in some years, forecasted annual surplus exceeds forecasted tangible capital asset acquisitions (net of amortization for the year), resulting in an overall increase to the net financial asset balance from 2025 to 2034. The overall increase to net asset balance is the result of capital asset acquisitions over the forecast period, allowing for a long-term plan of funding capital asset acquisitions through accumulated surplus (i.e., reserves and reserve funds). The ratio of cumulative annual surplus before amortization to cumulative tangible capital asset acquisitions is forecasted to increase over the forecast period, from 1.11 in 2025 to 1.17 by 2034 (note: a desirable ratio is 1:1 or better).

#### **4.2.4 Statement of Cash Flow (Table 4-4)**

The Statement of Cash Flow summarizes how the Town's water system is expected to generate and use cash resources during the forecast period. The transactions that provide/use cash are classified as operating, capital, investing, and financing activities as shown in Table 4-4. This statement focuses on the cash aspect of these transactions and thus is the link between cash- and accrual-based reporting. Table 4-4 indicates that cash from operations will be used to fund capital transactions (i.e., tangible capital asset acquisitions) and build internal reserves and reserve funds over the forecast period. The financial plan projects the cash position of the Town's water system to increase from a positive balance of approximately \$4.45 million at the beginning of 2025 to a positive balance of approximately \$11.54 million by the end of 2034. For further discussion on projected cash balances please refer to the Notes to the Financial Plan.



Table 4-1  
Statement of Financial Position: Water Services  
UNAUDITED: For Financial Planning Purposes Only  
2025-2034

	Notes	Forecast									
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Financial Assets</b>											
Cash	1	4,335,465	4,476,883	6,085,567	6,401,666	6,459,804	9,380,153	7,047,269	7,235,457	9,428,616	11,544,989
Accounts Receivable	1	339,722	357,961	377,785	399,189	421,349	445,187	470,782	462,283	490,839	521,522
<b>Total Financial Assets</b>		<b>4,675,187</b>	<b>4,834,844</b>	<b>6,463,352</b>	<b>6,800,855</b>	<b>6,881,153</b>	<b>9,825,340</b>	<b>7,518,051</b>	<b>7,697,740</b>	<b>9,919,455</b>	<b>12,066,511</b>
<b>Liabilities</b>											
Bank Indebtedness		-	-	-	-	-	-	-	-	-	-
Accounts Payable & Accrued Liabilities	1	254,098	263,580	273,446	283,761	294,488	305,642	317,272	329,378	342,079	355,333
Debt (Principal only)	2	3,276,815	2,681,627	2,188,634	1,674,868	1,139,455	581,482	-	-	-	-
<b>Total Liabilities</b>		<b>6,759,378</b>	<b>6,573,441</b>	<b>6,521,077</b>	<b>6,480,686</b>	<b>6,452,714</b>	<b>6,437,656</b>	<b>6,436,065</b>	<b>7,485,458</b>	<b>8,793,674</b>	<b>10,162,944</b>
<b>Net Financial Assets/(Debt)</b>		<b>(2,084,191)</b>	<b>(1,738,597)</b>	<b>(57,725)</b>	<b>320,169</b>	<b>428,439</b>	<b>3,387,684</b>	<b>1,081,986</b>	<b>212,282</b>	<b>1,125,781</b>	<b>1,903,567</b>
<b>Non-Financial Assets</b>											
Tangible Capital Assets	4	41,333,594	41,857,940	41,439,823	42,513,659	44,006,985	42,895,238	47,521,896	50,394,636	51,734,495	53,441,844
<b>Total Non-Financial Assets</b>		<b>41,333,594</b>	<b>41,857,940</b>	<b>41,439,823</b>	<b>42,513,659</b>	<b>44,006,985</b>	<b>42,895,238</b>	<b>47,521,896</b>	<b>50,394,636</b>	<b>51,734,495</b>	<b>53,441,844</b>
<b>Accumulated Surplus/(Deficit)</b>	5	<b>39,249,403</b>	<b>40,119,343</b>	<b>41,382,098</b>	<b>42,833,828</b>	<b>44,435,424</b>	<b>46,282,922</b>	<b>48,603,882</b>	<b>50,606,918</b>	<b>52,860,276</b>	<b>55,345,411</b>
<b>Financial Indicators</b>	<b>Total Change</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>
1) Increase/(Decrease) in Net Financial Assets	4,203,724	215,966	345,594	1,680,872	377,894	108,270	2,959,245	(2,305,698)	(869,704)	913,499	777,786
2) Increase/(Decrease) in Tangible Capital Assets	12,819,796	711,546	524,346	(418,117)	1,073,836	1,493,326	(1,111,747)	4,626,658	2,872,740	1,339,859	1,707,349
3) Increase/(Decrease) in Accumulated Surplus	17,023,520	927,512	869,940	1,262,755	1,451,730	1,601,596	1,847,498	2,320,960	2,003,036	2,253,358	2,485,135





Table 4-2  
Statement of Operations: Water Services  
UNAUDITED: For Financial Planning Purposes Only  
2025-2034

	Notes	Forecast									
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Water Revenue</b>											
Base Charge Revenue		1,427,146	1,521,436	1,622,131	1,728,913	1,842,984	1,964,036	2,092,783	2,229,986	2,377,226	2,535,044
Rate Based Revenue		2,103,053	2,229,132	2,367,973	2,519,807	2,673,487	2,840,469	3,020,981	3,203,649	3,401,447	3,614,367
Earned Development Charges Revenue	3	422,572	422,572	422,572	422,572	422,572	422,572	422,572	-	-	-
Other Revenue	6	175,385	170,490	193,783	191,117	182,745	229,826	173,214	156,161	174,076	189,325
<b>Total Revenues</b>		<b>4,128,156</b>	<b>4,343,630</b>	<b>4,606,459</b>	<b>4,862,409</b>	<b>5,121,788</b>	<b>5,456,903</b>	<b>5,709,550</b>	<b>5,589,796</b>	<b>5,952,749</b>	<b>6,338,736</b>
<b>Water Expenses</b>											
Operating Expenses	Sch. 4-1	1,815,600	2,095,350	1,953,850	2,027,550	2,124,200	2,183,900	2,267,000	2,393,500	2,444,250	2,562,950
Interest on Debt	2	160,590	129,686	106,737	85,965	64,318	41,758	18,248	-	-	-
Amortization	4	1,224,454	1,248,654	1,283,117	1,297,164	1,331,674	1,383,747	1,103,342	1,193,260	1,255,141	1,290,651
Loss on Disposal of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>3,200,644</b>	<b>3,473,690</b>	<b>3,343,704</b>	<b>3,410,679</b>	<b>3,520,192</b>	<b>3,609,405</b>	<b>3,388,590</b>	<b>3,586,760</b>	<b>3,699,391</b>	<b>3,853,601</b>
<b>Annual Surplus/(Deficit)</b>		<b>927,512</b>	<b>869,940</b>	<b>1,262,755</b>	<b>1,451,730</b>	<b>1,601,596</b>	<b>1,847,498</b>	<b>2,320,960</b>	<b>2,003,036</b>	<b>2,253,358</b>	<b>2,485,135</b>
Accumulated Surplus/(Deficit), beginning of year	5	38,321,891	39,249,403	40,119,343	41,382,098	42,833,828	44,435,424	46,282,922	48,603,882	50,606,918	52,860,276
Accumulated Surplus/(Deficit), end of year		39,249,403	40,119,343	41,382,098	42,833,828	44,435,424	46,282,922	48,603,882	50,606,918	52,860,276	55,345,411
<b>Note 5:</b>											
<b>Accumulated Surplus/(Deficit) Reconciliation:</b>		<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>
<b>Reserve Balances</b>											
Reserves: Development Charges		3,228,465	3,628,234	4,058,997	4,522,057	5,018,771	5,550,532	6,118,793	7,156,080	8,451,595	9,807,611
Reserves: Gas Tax		-	-	-	-	-	-	-	-	-	-
Reserves: Capital/Other		1,192,624	943,030	2,130,909	1,995,037	1,567,894	3,969,166	1,081,986	212,282	1,125,781	1,903,567
<b>Total Reserves Balance</b>		<b>4,421,089</b>	<b>4,571,264</b>	<b>6,189,906</b>	<b>6,517,094</b>	<b>6,586,665</b>	<b>9,519,698</b>	<b>7,200,779</b>	<b>7,368,362</b>	<b>9,577,376</b>	<b>11,711,178</b>
Less: Debt Obligations and Deferred Revenue		(6,505,280)	(6,309,861)	(6,247,631)	(6,196,925)	(6,158,226)	(6,132,014)	(6,118,793)	(7,156,080)	(8,451,595)	(9,807,611)
Add: Tangible Capital Assets	4	41,333,594	41,857,940	41,439,823	42,513,659	44,006,985	42,895,238	47,521,896	50,394,636	51,734,495	53,441,844
<b>Total Ending Balance</b>		<b>39,249,403</b>	<b>40,119,343</b>	<b>41,382,098</b>	<b>42,833,828</b>	<b>44,435,424</b>	<b>46,282,922</b>	<b>48,603,882</b>	<b>50,606,918</b>	<b>52,860,276</b>	<b>55,345,411</b>
<b>Financial Indicators</b>	<b>Total Change</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>
1) Expense to Revenue Ratio		78%	80%	73%	70%	69%	66%	59%	64%	62%	61%
2) Increase/(Decrease) in Accumulated Surplus	17,023,520	927,512	869,940	1,262,755	1,451,730	1,601,596	1,847,498	2,320,960	2,003,036	2,253,358	2,485,135



Schedule 4-1  
Statement of Operating Expenses: Water Services  
UNAUDITED: For Financial Planning Purposes Only  
2025-2034

	Notes	Forecast									
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Operating Expenses</b>											
Water Administration		212,000	218,400	224,900	231,700	238,700	245,900	253,200	260,700	268,400	276,200
WFP & Elevated Tower		1,060,900	1,106,100	1,153,400	1,203,100	1,255,200	1,309,800	1,367,100	1,427,000	1,490,300	1,556,800
Water Distribution		97,800	100,900	104,000	107,100	110,300	113,600	117,000	120,600	124,300	128,100
Service Connections		17,700	18,100	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000
Thawing Water		4,700	4,800	4,900	5,000	5,100	5,200	5,300	5,400	5,500	5,600
Hydrants		50,400	51,800	53,400	55,100	56,800	58,500	60,300	62,100	64,000	66,000
Mains and Valves		145,000	149,400	153,900	158,600	163,300	168,200	173,100	178,300	183,700	189,100
Locates		110,300	113,600	117,000	120,500	124,100	127,700	131,600	135,500	139,500	143,700
Water Meters		116,800	120,250	123,850	127,450	131,200	135,000	138,900	142,900	147,050	151,450
Non TCA - Expenses from Capital Budget	7	-	212,000	-	-	20,000	-	-	40,000	-	24,000
<b>TOTAL OPERATING EXPENSES</b>		<b>1,815,600</b>	<b>2,095,350</b>	<b>1,953,850</b>	<b>2,027,550</b>	<b>2,124,200</b>	<b>2,183,900</b>	<b>2,267,000</b>	<b>2,393,500</b>	<b>2,444,250</b>	<b>2,562,950</b>



Table 4-3  
Statement of Changes in Net Financial Assets/Debt: Water Services  
UNAUDITED: For Financial Planning Purposes Only  
2025-2034

	Notes	Forecast									
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Annual Surplus/(Deficit)		927,512	869,940	1,262,755	1,451,730	1,601,596	1,847,498	2,320,960	2,003,036	2,253,358	2,485,135
Less: Acquisition of Tangible Capital Assets	4	(1,936,000)	(1,773,000)	(865,000)	(2,371,000)	(2,825,000)	(272,000)	(5,730,000)	(4,066,000)	(2,595,000)	(2,998,000)
Add: Amortization of Tangible Capital Assets	4	1,224,454	1,248,654	1,283,117	1,297,164	1,331,674	1,383,747	1,103,342	1,193,260	1,255,141	1,290,651
(Gain)/Loss on disposal of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Add: Proceeds on Sale of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Add: Write-downs of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
		(711,546)	(524,346)	418,117	(1,073,836)	(1,493,326)	1,111,747	(4,626,658)	(2,872,740)	(1,339,859)	(1,707,349)
Less: Acquisition of Supplies Inventory		-	-	-	-	-	-	-	-	-	-
Less: Acquisition of Prepaid Expenses		-	-	-	-	-	-	-	-	-	-
Add: Consumption of Supplies Inventory		-	-	-	-	-	-	-	-	-	-
Add: Use of Prepaid Expenses		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Increase/(Decrease) in Net Financial Assets/(Net Debt)</b>		<b>215,966</b>	<b>345,594</b>	<b>1,680,872</b>	<b>377,894</b>	<b>108,270</b>	<b>2,959,245</b>	<b>(2,305,698)</b>	<b>(869,704)</b>	<b>913,499</b>	<b>777,786</b>
Net Financial Assets/(Net Debt), beginning of year		(2,300,157)	(2,084,191)	(1,738,597)	(57,725)	320,169	428,439	3,387,684	1,081,986	212,282	1,125,781
<b>Net Financial Assets/(Net Debt), end of year</b>		<b>(2,084,191)</b>	<b>(1,738,597)</b>	<b>(57,725)</b>	<b>320,169</b>	<b>428,439</b>	<b>3,387,684</b>	<b>1,081,986</b>	<b>212,282</b>	<b>1,125,781</b>	<b>1,903,567</b>

Financial Indicators	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1) Acquisition of Tangible Capital Assets (Cumulative)	1,936,000	3,709,000	4,574,000	6,945,000	9,770,000	10,042,000	15,772,000	19,838,000	22,433,000	25,431,000
2) Annual Surplus/Deficit before Amortization (Cumulative)	2,151,966	4,270,560	6,816,432	9,565,326	12,498,596	15,729,841	19,154,143	22,350,439	25,858,938	29,634,724
3) Ratio of Annual Surplus before Amortization to Acquisition of TCA's (Cumulative)	1.11	1.15	1.49	1.38	1.28	1.57	1.21	1.13	1.15	1.17



Table 4-4  
Statement of Cash Flow – Indirect Method: Water Services  
UNAUDITED: For Financial Planning Purposes Only  
2025-2034

	Notes	Forecast									
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Operating Transactions</b>											
Annual Surplus/Deficit		927,512	869,940	1,262,755	1,451,730	1,601,596	1,847,498	2,320,960	2,003,036	2,253,358	2,485,135
Add: Amortization of TCA's	4	1,224,454	1,248,654	1,283,117	1,297,164	1,331,674	1,383,747	1,103,342	1,193,260	1,255,141	1,290,651
(Gain)/Loss on disposal of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Less: Earned Deferred Revenue	3	(422,572)	(422,572)	(422,572)	(422,572)	(422,572)	(422,572)	(422,572)	-	-	-
Add: Deferred Revenue Proceeds		792,636	822,341	853,334	885,632	919,286	954,333	990,833	1,037,287	1,295,515	1,356,016
Change in A/R (Increase)/Decrease		(17,636)	(18,239)	(19,822)	(21,404)	(22,160)	(23,839)	(25,595)	8,499	(28,556)	(30,683)
Change in A/P Increase/(Decrease)		9,205	9,482	9,866	10,315	10,727	11,154	11,630	12,106	12,701	13,254
Less: Interest Proceeds		(23,385)	(18,491)	(41,783)	(39,118)	(30,743)	(77,827)	(21,215)	(4,162)	(22,074)	(37,325)
Cash Provided by Operating Transactions		2,490,214	2,491,115	2,924,895	3,161,747	3,387,808	3,672,494	3,957,383	4,250,026	4,766,085	5,077,048
<b>Capital Transactions</b>											
Proceeds on sale of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Less: Cash Used to acquire Tangible Capital Assets	4	(1,936,000)	(1,773,000)	(865,000)	(2,371,000)	(2,825,000)	(272,000)	(5,730,000)	(4,066,000)	(2,595,000)	(2,998,000)
Cash Applied to Capital Transactions		(1,936,000)	(1,773,000)	(865,000)	(2,371,000)	(2,825,000)	(272,000)	(5,730,000)	(4,066,000)	(2,595,000)	(2,998,000)
<b>Investing Transactions</b>											
Proceeds from Investments		23,385	18,491	41,783	39,118	30,743	77,827	21,215	4,162	22,074	37,325
Less: Cash Used to Acquire Investments		-	-	-	-	-	-	-	-	-	-
Cash Provided by (applied to) Investing Transactions		23,385	18,491	41,783	39,118	30,743	77,827	21,215	4,162	22,074	37,325
<b>Financing Transactions</b>											
Proceeds from Debt Issue	2	-	-	-	-	-	-	-	-	-	-
Less: Debt Repayment (Principal only)	2	(689,428)	(595,188)	(492,994)	(513,766)	(535,413)	(557,972)	(581,482)	-	-	-
Cash Applied to Financing Transactions		(689,428)	(595,188)	(492,994)	(513,766)	(535,413)	(557,972)	(581,482)	-	-	-
Increase in Cash and Cash Equivalents		(111,829)	141,418	1,608,684	316,099	58,138	2,920,349	(2,332,884)	188,188	2,193,159	2,116,373
Cash and Cash Equivalents, beginning of year	1	4,447,294	4,335,465	4,476,883	6,085,567	6,401,666	6,459,804	9,380,153	7,047,269	7,235,457	9,428,616
Cash and Cash Equivalents, end of year	1	4,335,465	4,476,883	6,085,567	6,401,666	6,459,804	9,380,153	7,047,269	7,235,457	9,428,616	11,544,989



## Water

### Notes to Financial Plan

The financial plan format as outlined in Chapter 4 closely approximates the full accrual format used by municipalities (2009 onward) on their audited financial statements. However, the financial plan is not an audited document and contains various estimates. In this regard, subsection 3 (2) of O. Reg. 453/07 states the following:

“Each of the following sub-subparagraphs applies only if the information referred to in the sub-subparagraph is known to the owner at the time the financial plans are prepared:

1. Sub-subparagraphs 4 i A, B and C of subsection (1)
2. Sub-subparagraphs 4 iii A, C, E and F of subsection (1).”

The information referred to in sub-subparagraphs 4 i A, B and C of subsection (1) includes:

- A. Total financial assets (i.e., cash and receivables);
- B. Total liabilities (i.e., payables, debt and deferred revenue);
- C. Net debt (i.e., the difference between A and B above).

The information referred to in sub-subparagraphs 4 iii A, C, E and F of subsection (1) includes:

- A. Operating transactions that are cash received from revenues, cash paid for operating expenses and finance charges
- B. Investing transactions that are acquisitions and disposal of investments
- C. Change in cash and cash equivalents during the year
- D. Cash and cash equivalents at the beginning and end of the year

In order to show a balanced financial plan in a full accrual format for the Town, some of the items listed above have been estimated given that the Town does not maintain all financial asset and liability data separately for water. Usually, this type of data is combined with the financial assets and liabilities of other departments and services given that there is not a current obligation to disclose this data separately (as there is with revenue and expenses).



The assumptions used have been documented below:

## 1. Cash, Receivables and Payables

It is assumed that the opening cash balances required to complete the financial plan are equal to:

Ending Reserve/Reserve Fund Balance  
*Plus:* Ending Accounts Payable Balance  
*Less:* Ending Accounts Receivable Balance  
*Equals:* Approximate Ending Cash Balance

Receivable and payable balances were estimated for each year of the forecast based on the following factors:

- a) Receivables: Based on ratios of Town-wide receivables as a percentage of annual Town-wide revenues (using the Town's financial information return data); and
- b) Payables: Based on ratios of Town-wide payables as a percentage of annual Town-wide expenses (using the Town's financial information return data).

## 2. Debt

The Town's outstanding water related debt principal at the end of 2024 is \$3,966,243, with no additional debentures anticipated. The following provides the estimated Principal payments over the 2025 to 2034 period:

Year	Principal Payments
2025	689,428
2026	595,188
2027	492,994
2028	513,766
2029	535,413
2030	557,972
2031	581,482
2032	-
2033	-
2034	-
<b>Total</b>	<b>3,966,243</b>



### **3. Deferred Revenue**

Deferred revenue is typically made up of water development charge reserve fund balances which are considered to be a liability for financial reporting purposes until the funds are used to emplace the works for which they have been collected. In years when the water development charge reserve fund balance is negative, it is shown as an asset (accounts receivable – other) for financial reporting purposes, representing future amounts to be collected from developers. Deferred revenue can also represent grant funding that has not been earned as revenue in any given year. For the purposes of this financial plan it is assumed all grant funding received will be earned in the year it is received.

### **4. Tangible Capital Assets**

- Opening net book value of tangible capital assets includes water related assets, based on information contained with the Town's asset database.
- Amortization is calculated based on the straight-line approach with amortization applied in the year of acquisition or construction.
- Given the planned asset replacement forecast in the 2025 Rate Study, useful life on acquisitions is assumed to be equal to typical values assigned by the Town for each asset category.
- Write-offs are assumed to equal \$0 for each year in the forecast period.
- Tangible capital assets are shown on a net basis. It is assumed that disposals occur when the asset is being replaced, unless the asset is documented as a new asset. The value of each asset disposal is calculated by estimating the original purchase/construction date and deflating current replacement cost values to those estimated dates in order to calculate original historical cost.
- Gains/losses on disposal are assumed to be \$0 (it is assumed that historical cost is equal to accumulated amortization for all disposals).
- Residual value is assumed to be \$0 for all assets contained within the forecast period.
- Contributed Assets, as described in Section 3.2.1, are deemed to be insignificant/ unknown during the forecast period and are therefore assumed to be \$0.
- The Town is unaware of any specific lead service piping in the municipal water system.





The balance of tangible capital assets is summarized on Table 4-5, as follows:



Table 4-5  
Tangible Capital Asset Summary

Asset Historical Cost	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Tangible Capital Asset Balance	56,619,818	58,512,409	60,086,109	60,892,133	63,089,990	65,593,492	65,806,492	70,988,491	74,582,466	76,956,312
Acquisitions	1,936,000	1,773,000	865,000	2,371,000	2,825,000	272,000	5,730,000	4,066,000	2,595,000	2,998,000
Disposals	43,409	199,300	58,976	173,143	321,498	59,000	548,001	472,025	221,154	265,709
<b>Closing Tangible Capital Asset Balance</b>	<b>58,512,409</b>	<b>60,086,109</b>	<b>60,892,133</b>	<b>63,089,990</b>	<b>65,593,492</b>	<b>65,806,492</b>	<b>70,988,491</b>	<b>74,582,466</b>	<b>76,956,312</b>	<b>79,688,603</b>
Opening Accumulated Amortization	15,997,770	17,178,815	18,228,169	19,452,310	20,576,331	21,586,507	22,911,254	23,466,595	24,187,830	25,221,817
Amortization Expense	1,224,454	1,248,654	1,283,117	1,297,164	1,331,674	1,383,747	1,103,342	1,193,260	1,255,141	1,290,651
Amortization on Disposal	43,409	199,300	58,976	173,143	321,498	59,000	548,001	472,025	221,154	265,709
<b>Ending Accumulated Amortization</b>	<b>17,178,815</b>	<b>18,228,169</b>	<b>19,452,310</b>	<b>20,576,331</b>	<b>21,586,507</b>	<b>22,911,254</b>	<b>23,466,595</b>	<b>24,187,830</b>	<b>25,221,817</b>	<b>26,246,759</b>
<b>Net Book Value</b>	<b>41,333,594</b>	<b>41,857,940</b>	<b>41,439,823</b>	<b>42,513,659</b>	<b>44,006,985</b>	<b>42,895,238</b>	<b>47,521,896</b>	<b>50,394,636</b>	<b>51,734,495</b>	<b>53,441,844</b>



## 5. Accumulated Surplus

Opening accumulated surplus for the forecast period is reconciled as follows:

Water	2025 Opening Accumulated Surplus
<b>Reserve Balances</b>	
Reserves: Development Charges	2,858,400
Reserves: Capital/Other	1,666,086
<b>Total Reserves Balance</b>	<b>4,524,486</b>
Less: Debt Obligations and Deferred Revenue	(6,824,643)
Add: Tangible Capital Assets	40,622,048
<b>Total Opening Balance</b>	<b>38,321,891</b>

The accumulated surplus reconciliation for all years within the forecast period is contained in Table 4-2.

## 6. Other Revenue

Other revenue includes revenues collected from penalty and interest, water meters, rentals, and other miscellaneous charges.

## 7. Operating Expenses

Capital expenditures for items not meeting the definition of tangible capital assets have been reclassified as operating expenses and have been expensed in the year in which they occur.



# Chapter 5

## Process for Financial Plan Approval and Submission to the Province



## 5. Process for Financial Plan Approval and Submission to the Province

As mentioned in Section 1.2, preparation and approval of a financial plan for water assets that meets the requirements of the Act is mandatory for municipal water providers. Proof of the plan preparation and approval is a key submission requirement for municipal drinking water licensing and, upon completion, must be submitted to the MECP. The process established for plan approval, public circulation and filing is set out in O. Reg. 453/07 and can be summarized as follows:

1. The financial plan must be approved by resolution of Council of the municipality who owns the drinking water system or the governing body of the owner. (O. Reg. 453/07, subsection 3 (1), paragraph 1).
2. The owner of the drinking water system must provide notice advertising the availability of the financial plan. The plans will be made available to the public upon request and without charge. The plans must also be made available to the public on the municipality's website. (O. Reg. 453/07, subsection 3 (1), paragraph 5).
3. The owner of the drinking water system must provide a copy of the financial plan to the Director of Policy Branch, Ministry of Municipal Affairs and Housing. (O. Reg. 453/07, subsection 3 (1), paragraph 6).
4. The owner of the drinking water system must provide proof satisfactory to the Director that the financial plans for the system satisfy the requirements under the *Safe Drinking Water Act*. (S.D.W.A. subsection 32 (5), subparagraph 2 ii).



# Chapter 6

## Recommendations



## 6. Recommendations

This report presents the water financial plan for the Town of Arnprior in accordance with the mandatory reporting formats for water system as detailed in O. Reg. 453/07. It is important to note that while mandatory, the financial plan is provided for Council's interest and approval however, for decision making purposes, it may be more informative to rely on the information contained within the 2025 Rate Study.

Nevertheless, Council is required to pass certain resolutions with regard to this plan and regulations and it is recommended that:

1. The Town of Arnprior Water Financial Plan prepared by Watson & Associates Economists Ltd. dated June 6, 2025 be approved.
2. Notice of availability of the Financial Plan be advertised.
3. The Water Financial Plan dated June 6, 2025 be submitted to the Ministry of Municipal Affairs and Housing. (O. Reg. 453/07, subsection 3 (1), paragraph 6)
4. The Council Resolution approving the Financial Plan be submitted to the Ministry of the Environment, Conservation, and Parks satisfying the requirements under the *Safe Drinking Water Act*. (S.D.W.A. subsection 32 (5), subparagraph 2 ii).



**The Corporation of the  
Town of Arnprior**

**By-Law Number 7605-25**

A by-law to authorize the execution of a lease agreement with Arnprior Packers Hockey Club for office space in the Nick Smith Center at 77 James St., Arnprior Ontario.

**Whereas** Section 8 of the Municipal Act, 2001, S.O. 2001, c.25 empowers and authorizes a municipality to govern their affairs as they consider appropriate; and

**Whereas** the Council of the Corporation of the Town of Arnprior deems it expedient to authorize the execution of a lease agreement with Arnprior Packers Hockey Club for use of office space in the Nick Smith Center at 77 James St.

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

1. **That** the Mayor and Clerk are authorized to execute the Lease Agreement with Arnprior Packers Hockey Club., attached as Schedule A, on behalf of the Town of Arnprior; and
2. **That** this by-law shall come into full force and effect upon the passing thereof, subject to the Municipal Act, 2001, Part VI.1, Sec. 284.11 and any other legislation, at which time all by-laws, and resolutions that are inconsistent with the provisions of this by-law are hereby repealed insofar as it is necessary to give effect to the provisions of this by-law.

**Passed** in Open Council this 23<sup>rd</sup> day of June, 2025.

**Signatures:**

Lisa McGee, Mayor

Kaila Zamojski, Town Clerk

**This by-law is deemed to be adopted on \_\_\_\_\_, 2025.**

---

**THE CORPORATION OF THE TOWN OF ARNPRIOR**

---

This indenture is dated this \_\_\_ day of June 2025

**BETWEEN:**

**CORPORATION OF THE TOWN OF ARNPRIOR**

A municipality incorporated under the laws of the Province of Ontario

Hereinafter called the “**LANDLORD**”

- and -

**ARNPRIOR PACKERS HOCKEY CLUB**

Hereinafter called the “**TENANT**”

In consideration of the rents, covenants and obligations stipulated herein the Landlord and the Tenant have agreed to enter into a Lease of the premises known municipally as 77 James Street, Arnprior Ontario, Canada, K7S 1C9 (the “Property”), for the purposes of office space, with a space of approximately 254 square feet and more particularly outlined in Schedule A attached (the “Premises”).

**1. GRANT OF LEASE**

- (1) The Landlord leases the Premises to the Tenant:
  - a. At the Term set forth in Section 2;
  - b. For the Rent set forth in Section 3: and
  - c. Subject to the conditions and in accordance with the covenants, obligations and agreements herein.
- (2) The Landlord covenants that it has the right to grant the leasehold interest in the Premises.

## 2. PREMISES AND TERM

- (1) The Landlord hereby agrees to lease to the Tenant and the Tenant hereby agrees to lease from the Landlord that portion of the Property being approximately 254 square feet of exclusive dedicated space for the Tenant. The Tenant shall have the exclusive use of that portion of the Property which is noted as Office Space (outlined on **Schedule A**) and shall also have the non-exclusive use of all common areas of the building and the Property.
- (2) The Tenant shall provide use of the space at no cost to the Landlord with the Landlord providing 7 days' notice to the Tenant.
- (3) The Tenant shall lease the Premises for a three (3) year term commencing October 1, 2025 and expiring on September 30, 2028 (the "Term").
- (4) The Landlord will make best efforts to work with the Tenant to align the sponsorship rights of the space with existing partners. The sponsorship terms of the space are secured for a five (5) year term.

## 3. RENT

- (1) During the Term, the Tenant shall pay to the Landlord annual gross rents of per year, based on 360 square feet of dedicated space, and shall be payable by the following terms:
  - a. For the term October 1, 2025 to September 30, 2026, a gross rent of \$2,500.00+HST payable in monthly instalments of \$208.33+HST
  - b. For the term October 1, 2026 to September 30, 2027, a gross rent of \$2,575.00+HST payable in monthly instalments of \$214.58+HST
  - c. For the term October 1, 2027 to September 30, 2028, a gross rent of \$2652.25+HST payable in monthly instalments of \$221.02+HST
- (2) Gross Rent means the amounts payable by the Tenant to the Landlord pursuant to this Section but does not include HST.
  - a. Not included in the gross rent is Custodial Services or IT Services.
  - b. Included in the gross rent is a dedicated wireless network for exclusive use of the hockey club.
- (3) All payments made by the Tenant pursuant to this lease shall be delivered to the Landlord at the Landlord's address for service set out in Section 14 or to such other place as the Landlord may from time to time direct in writing.

## 4. ASSIGNMENT

- (1) The Tenant shall not assign this Lease or sublet the whole or any part of the Premises unless it first obtains the consent of the Landlord in writing, which consent shall not unreasonably be withheld, and the Tenant hereby waives his right to the benefit of any present or future Act of the Legislature of Ontario which would allow the Tenant to assign this Lease or sublet the Premises without the Landlord's consent.
- (2) The consent of the Landlord to any assignment or subletting shall not operate as a waiver of the necessity for consent to any subsequent assignment or subletting.
- (3) Any consent granted by the Landlord shall be conditional upon the assignee, sublease or occupant executing a written agreement directly with the Landlord agreeing to be bound by all the terms of this Lease as if the assignee, sublease or occupant had originally executed this Lease as Tenant.
- (4) Any consent given by the Landlord to any assignment or other disposition of the Tenant's interest in this Lease or in the Premises shall not relieve the Tenant from its obligations under this Lease, including the obligation to pay Rent as provided for herein.
- (5) If the party originally entering into this Lease as Tenant, or any party who subsequently becomes the Tenant by way of assignment or sublease or otherwise as provided for in this Lease, is a corporation then:
  - a. the Tenant shall not be entitled to deal with its authorized or issued capital or that of an affiliated company in any way that results in a change in the effective voting control of the Tenant unless the Landlord first consents in writing to the proposed change;
  - b. if any change is made in the control of the Tenant corporation without the written consent of the Landlord then the Landlord shall be entitled to treat the Tenant as being in default and to exercise the remedies stipulated in Section 12 (2) of this Lease and any other remedies available in law;
  - c. the Tenant agrees to make available to the Landlord or its authorized representatives the corporate books and records of the Tenant for inspection at reasonable times.

## **5. USE**

- (1) During the Term of this Lease the Premises shall not be used for any purpose other than as an Office space without the express consent of the Landlord given in writing and all use of the Premises shall be subject to the Rules and Regulations in Schedule B attached and as the Landlord may reasonably make from time to time.
- (2) During the Term of this Lease, the tenant will make the space available

to the Landlord at no cost with the Landlord providing 7-days' notice. The space will be provided in suitable standard for public use and will be returned in the same standard.

- (3) The Tenant shall not do or permit anything to be done at the Premises which may:
- a. constitute a nuisance;
  - b. cause damage to the Premises;
  - c. cause injury or annoyance to occupants of neighbouring premises;
  - d. make void or voidable any insurance upon the Premises; or
  - e. constitute a breach of any by-law, statute, policy, order or regulation of any municipal, provincial or other competent authority relating to the Premises.
- (4) The Tenant shall be responsible for the supply and installation of its name and identification at the premises, subject to approval of the Landlord.

## **6. LANDLORD'S WORK**

The Landlord covenants during the term provided for herein, it shall maintain in good order and condition and in a good state of repair, the Common Areas and Facilities of the Centre in accordance with first-class practices and standards, having regard to the type and location of the Centre as a prudent owner and operator.

## **7. TENANT'S WORK**

The Tenant covenants during the term provided for herein, it shall maintain the leased space of the premises in good order and condition. The tenant shall maintain a clean and safe environment for users where their operation is concerned and maintain Town of Arnprior equipment with the same care and standard as their own. The Tenant must follow all Town of Arnprior by-laws included but not limited to the Recreation Facility Use Policy, as amended, and those referenced therein. The tenant must advise the Director of Recreation of any health and safety incidents or concerns that occur in the leased space or on the property relating to the tenant's operations.

## **8. REPAIR AND MAINTENANCE**

- (1) The Tenant covenants that during the term of this Lease and any renewal thereof the Tenant shall keep in good condition the Premises including all alterations and additions made thereto, and shall, with or without notice, promptly make all needed repairs and all necessary replacements as would a prudent owner, but the Tenant shall not be liable to effect repairs attributable to reasonable wear and tear, or to damage caused by fire, lightning or storm.
- (2) The Tenant shall permit the Landlord or a person authorized by the

Landlord to enter the Premises to examine the condition thereof and view the state of repair at reasonable times:

- a. and if upon such examination repairs are found to be necessary, written notice of the repairs required shall be given to the Tenant by or on behalf of the Landlord and the Tenant shall make the necessary repairs within the time specified in the notice;
  - b. and if the Tenant refuses or neglects to keep the Premises in good repair the Landlord may, but shall not be obliged to, make any necessary repairs, and shall be permitted to enter the Premises, by its servants or agents, for the purpose of effecting the repairs without being liable to the Tenant for any loss, damage or inconvenience to the Tenant in connection with the Landlord's entry and repairs, and if the Landlord makes repairs the Tenant shall pay the cost of them immediately as Rent.
- (3) Upon the expiry of the Term or other determination of this Lease the Tenant agrees peaceably to surrender the Premises, including any alterations or additions made thereto, to the Landlord in a state of good repair, reasonable wear and tear and damage by fire, lightning and storm only excepted.
- (4) The Tenant shall immediately give written notice to the Landlord of any substantial damage that occurs to the Premises from any cause.

## **9. ALTERATIONS AND ADDITIONS**

- (1) If the Tenant, during the Term of this lease or any renewal of it, desires to make any alterations or additions to the Premises, including but not limited to: erecting partitions, attaching equipment, and installing necessary furnishings or additional equipment of the Tenant's business, the Tenant may do so at its own expense, at any time and from time to time, if the following conditions are met:
- a. before undertaking any alteration or addition the Tenant shall submit to the Landlord a plan showing the proposed alterations or additions and items included in the plan which are regarded by the Tenant as "Trade Fixtures" shall be designated as such on the plan, and the Tenant shall not proceed to make any alteration or addition unless the Landlord has approved the plan, and the Landlord shall not unreasonably or arbitrarily withhold its approval;
  - b. any and all alterations or additions to the Premises made by the Tenant must comply with all applicable building code standards and by-laws.
- (2) The Tenant shall be responsible for and pay the cost of any alterations, additions, installations or improvements that any governing authority, municipal, provincial or otherwise, may require to be made in, on or to the Premises.
- (3) No sign, advertisement or notice shall be inscribed, painted or affixed by the

Tenant, or any other person on the Tenant's behalf, on any part of the inside or outside of the building in which the Premises are located unless the sign, advertisement or notice has been approved in every respect by the Landlord.

- (4) All alterations and additions to the Premises made by or on behalf of the Tenant, other than the Tenant's Trade Fixtures, shall immediately become the property of the Landlord without compensation to the Tenant.
- (5) The Tenant agrees, at his own expense and by whatever means may be necessary, immediately to obtain the release or discharge of any encumbrance that may be registered against the Landlord's property in connection with any additions or alterations to the Premises made by the Tenant or in connection with any other activity of the Tenant.
- (6) If the Tenant has complied with its obligations according to the provisions of this lease, the Tenant may remove its Trade Fixtures at the end of the Term or other termination of this Lease and the Tenant covenants that it will make good and repair or replace as necessary any damage caused to the Premises by the removal of the Tenant's Trade Fixtures.
- (7) Other than as provided in paragraph 7 (6) above, the Tenant shall not, during the Term of this Lease or anytime thereafter remove from the Premises any Trade Fixtures or other goods and chattels of the Tenant except in the following circumstances:
  - a. the removal is in the ordinary course of business;
  - b. the Trade Fixture has become unnecessary for the Tenant's business or is being replaced by a new or similar Trade Fixture; or
  - c. the Landlord has consented in writing to the removal;but in any case the Tenant shall make good any damage caused to the Premises by the installation or removal of any Trade Fixtures, equipment, partitions, furnishings and any other objects whatsoever brought onto the Premises by the Tenant.
- (8) The Tenant shall, at its own expense, if requested by the Landlord, remove any or all additions or improvements made by the Tenant to the Premises during the Term and shall repair all damage caused by the installation or the removal or both.
- (9) The Tenant shall not bring onto the Premises or any part of the Premises any machinery, equipment or any other thing that might in the opinion of the Landlord, by reason of its weight, size or use, damage the Premises or overload the floors of the Premises, and if the Premises are damaged or overloaded the Tenant shall restore the Premises immediately or pay to the Landlord the cost of restoring the Premises.



## 10. INSURANCE

- (1) The Tenant shall obtain and maintain in force during the term of the Agreement a policy or policies of insurance in form, amount and with insurers satisfactory to the Landlord and underwritten by an insurer licensed to conduct business in the Province of Ontario, for the term herein provided covering the Landlord, as its interest may appear, and covering the Tenant with respect to the following:

Commercial General Liability insurance to a limit of liability not less than two million (\$2,000,000.00) dollars per occurrence, inclusive with an aggregate of not less than five million (\$5,000,000.00); The policy shall provide coverage for Bodily Injury, Property Damage and Personal Injury and shall include but not be limited to:

- i. Non-owned automobile coverage with a limit not less than two million (\$2,000,000.00) and shall include contractual non-owned coverage (SEF 96);
  - ii. Products and completed operations coverage;
  - iii. Broad form Property Damage; and
  - iv. Contractual Liability
- b. Insurance for all contents for the full replacement costs on a broad form basis, including all risks direct damage insurance upon its merchandise, stock-in-trade, furniture, plate glass, fixtures and improvements to the full replacement value;
- c. Workers' Compensation or similar insurance affording statutory coverage and containing statutory limits, when the Tenant is statutorily so obliged.
- d. Tenant Legal Liability insurance in an amount equal to the rebuilding cost of the square footage occupied. Rebuilding costs increase annually and this adjustment may have to be reflected on the policy annually.
- (2) Each insurance policy referred to above shall name the Landlord (Town of Arnprior) or anyone designated by the Landlord as additional insured, as their interests may appear and will contain, as appropriate, a waiver of rights of subrogation against the Landlord or others designated by the Landlord, against claims by the Tenant as if the Landlord and Tenant were separately insured.
- (3) Each insurance policy will provide that the policy will not be cancelled by the insurer or the insured without first giving the Landlord thirty (30) days' notice in writing.

- (4) A certified copy of each policy of insurance will be provided to the Landlord, first on the commencement of the Term herein provided, and next on each anniversary of the said date until the Term has expired and the Tenant has vacated the Demised Premises
- (5) The Tenant covenants with the said Landlord that its said business to be so carried on in the said building will not be of such a nature as to increase the insurance risk on the Demised Premises or cause the Landlord to pay an increased rate of insurance premiums on the said Demised Premises by reason thereof and it is distinctly understood that in case said business so carried on by the Tenant is or becomes of such a nature to increase the insurance risk, or causes the Landlord and/or other occupants of the buildings to pay an increased rate of insurance premiums, that the Tenant will from time to time pay to the Landlord the increase amount of insurance premiums which the said Landlord and other occupants of the said building have to pay in consequence thereof, provided that the Tenant covenants that it will not carry on or permit to be carried on any business in the said building which may make void or voidable any insurance held by the Landlord or the other occupants of the said building.

## **11. INDEMNIFICATION**

- (1) The Tenant shall indemnify the Landlord against any and all liabilities, claims, damages, losses and expenses, including all reasonable legal fees and disbursements, arising from:
  - a. Any breach by the Tenant of any of the provisions of this Lease;
  - b. Any act or omission of any person on the Premises or any use or occupancy of or any things in the Premises;
  - c. Any act or omission of the Tenant or any of its servants, agents, employees, invitees, licensees, sub-tenants, concessionaires, contractors or persons for whom the Tenant is in law responsible on the Premises or elsewhere on or about the Building; or
  - d. Any injury or death of persons, or any loss or damage to property of the Tenant or any of its servants, agents, employees, invitees, licensees, subtenants, contractors or persons for whom the Tenant is in law responsible,
  - e. On the Premises or elsewhere on or about the Building or the Lands.
- (2) Every indemnity, exclusion, release of liability and waiver of subrogation contained in this Lease for the benefit of the Landlord shall extend to and benefit all of the Landlord's servants, agents, employees, and others for whom the Landlord is in law responsible.

## **12. DAMAGE TO THE PREMISES**

- (1) If the Premises or the building in which the Premises are located, are damaged or destroyed, in whole or in part, by fire or other peril, then the following provisions shall apply:

- a. if the damage or destruction renders the Premises unfit for occupancy and impossible to repair or rebuild using reasonable diligence within 120 clear days from the happening of such damage or destruction, then the Term hereby granted shall cease from the date the damage or destruction occurred, and the Tenant shall immediately surrender the remainder of the Term and give possession of the Premises to the Landlord, and the Rent from the time of the surrender shall abate;
  - b. If the Premises can with reasonable diligence be repaired and rendered fit for occupancy within 120 days from the happening of the damage or destruction, but the damage renders the Premises wholly unfit for occupancy, then the rent hereby reserved shall not accrue after the day that such damage occurred, or while the process of repair is going on, and the Landlord shall repair the Premises with all reasonable speed, and the Tenant's obligation to pay Rent shall resume immediately after the necessary repairs have been completed;
  - c. If the leased Premises can be repaired within 120 days as aforesaid, but the damage is such that the leased Premises are capable of being partially used, then until such damage has been repaired, the Tenant shall continue in possession and the Rent shall abate proportionately.
- (2) Any question as to the degree of damage or destruction or the period of time required to repair or rebuild shall be determined by an architect retained by the Landlord.
- (3) Apart from the provisions of Section 11 (1) there shall be no abatement from or reduction of the Rent payable by the Tenant, nor shall the Tenant be entitled to claim against the Landlord for any damages, general or special, caused by fire, water, sprinkler systems, partial or temporary failure or stoppage of services or utilities which the Landlord is obliged to provide according to this lease, from any cause whatsoever.

### **13. ACTS OF DEFAULT AND LANDLORD'S REMEDIES**

- (1) An Act of Default has occurred when:
- a. the Tenant has failed to pay Rent for a period of 15 consecutive days, regardless of whether demand for payment has been made or not;
  - b. the Tenant has breached his covenants or failed to perform any of his obligations under this lease; and
    - i. the Landlord has given notice specifying the nature of the default and the steps required to correct it; and
    - ii. the Tenant has failed to correct the default as required by the notice;
  - c. the Tenant has:
    - i. become bankrupt or insolvent or made an assignment for the benefit of Creditors;
    - ii. had his property seized or attached in satisfaction of a judgment;

- iii. had a receiver appointed;
  - iv. committed any act or neglected to do anything with the result that a Construction Lien or other encumbrance is registered against the Landlord's property;
  - v. without the consent of the Landlord, made or entered into an agreement to make a sale of his assets to which the Bulk Sales Act applies;
  - vi. taken action if the Tenant is a corporation, with a view to winding up, dissolution or liquidation.
- d. any insurance policy is cancelled or not renewed by reason of the use or occupation of the Premises, or by reason of non-payment of premiums;
- e. the Premises;
  - i. are used by any other person or persons, or for any other purpose than as provided for in this lease without the written consent of the Landlord.

(2) When an Act of Default on the part of the Tenant has occurred:

- a. the Landlord shall have the right to terminate this Lease and to re-enter the Premises and deal with them as it may choose

(3) If, because an Act of Default has occurred, the Landlord exercises its right to terminate this Lease and re-enter the Premises prior to the end of the Term, the Tenant shall nevertheless be liable for payment of Rent and all other amounts payable by the Tenant in accordance with the provisions of this lease until the Landlord has re-let the Premises or otherwise dealt with the Premises in such manner that the cessation of payments by the Tenant will not result in loss to the Landlord, and the Tenant agrees to be liable to the Landlord, until the end of the Term of this Lease for payment of any difference between the amount of Rent hereby agreed to be paid for the Term hereby granted and the Rent any new tenant pays to the Landlord.

(4) The Tenant covenants that notwithstanding any present or future Act of the Legislature of the Province of Ontario, the personal property of the Tenant during the term of this Lease shall not be exempt from levy by distress for Rent in arrears and the Tenant acknowledges that it is upon the express understanding that there should be no such exemption that this Lease is entered into, and by executing this Lease:

- a. the Tenant waives the benefit of any such legislative provisions which might otherwise be available to the Tenant in the absence of this agreement; and
- b. the Tenant agrees that the Landlord may plead this covenant as an estoppel against the Tenant if an action is brought to test the Landlord's right to levy distress against the Tenant's property.

(5) If, when an Act of Default has occurred, the Landlord chooses not to terminate the Lease and reenter the Premises, the Landlord shall have the right to take any and

all necessary steps to rectify any or all Acts of Default of the Tenant and to charge the costs of such rectification to the Tenant and to recover the costs as Rent.

- (6) If, when an Act of Default has occurred, the Landlord chooses to waive its right to exercise the remedies available under this Lease or at law the waiver shall not constitute condonation of the Act of Default, nor shall the waiver be pleaded as an estoppel against the Landlord to prevent his exercising its remedies with respect to a subsequent Act of Default. No covenant, term, or condition of this Lease shall be deemed to have been waived by the Landlord unless the waiver is in writing and signed by the Landlord.

#### **14. TERMINATION AT END OF TERM**

- (1) The Tenant agrees to permit the Landlord during the last two (2) months of the Term of this Lease to display "For Rent" signs or both at the Premises and to show the Premises to prospective new tenants or purchasers and to permit anyone having written authority of the Landlord to view the Premises at reasonable hours.
- (2) If the Tenant remains in possession of the Premises after the Term of this Lease and if the Landlord then accepts Rent for the Premises from the Tenant, it is agreed that such overholding by the Tenant and acceptance of Rent by the Landlord shall create a monthly tenancy only but the tenancy shall remain subject to all the terms and conditions of this Lease except those regarding the Term.

#### **15. NOTICE**

- (1) Any notice required or permitted to be given by one party to the other pursuant to the terms of this lease may be given

**To the Landlord at:**

The Corporation of the Town of Arnprior  
105 Elgin Street West  
Arnprior, Ontario  
K7S 0A8

**To the Tenant at the Premises or at:**

Arnprior Packers Hockey Club  
c/o Donaven Welk  
145 Iber Road  
Ottawa, Ontario  
Canada, K2S 1E7

- (2) The above addresses may be changed at any time by giving ten (10) days written notice. Any notice given by one party to the other in accordance with the provisions of this lease shall be deemed conclusively to have been received on the date delivered if the notice is served personally or seventy-two (72) hours after mailing if the notice is mailed.

## **16. REGISTRATION**

The Tenant shall not at any time register notice of or a copy of this Lease on title to the property of which the premises form part without consent of the Landlord.

## **17. INTERPRETATION**

- (1) The words importing the singular number only shall include the plural, and vice versa, and words importing the masculine gender shall include the feminine gender, and words importing persons shall include firms and corporations and vice versa.
- (2) Unless the context otherwise requires, the word "Landlord" and the word "Tenant" whereby used herein shall be construed to include the executors, administrators, successors and assigns of the Landlord and Tenant, respectively.
- (3) When there are two or more Tenants bound by the same covenants herein contained, their obligations shall be joint and several.

## **18. LEASE FORMS ENTIRE AGREEMENT**

This agreement, including any schedules attached hereto, constitutes the entire agreement between the parties relating to the subject matter hereof, and supersedes all prior agreements, representations, warranties, understandings, conditions or collateral agreements, whether oral or written, express or implied, with respect to the subject matter hereof.

**IN WITNESS WHEREOF** the parties hereto have executed this Lease.

Signed, Sealed and Delivered this \_\_\_\_ day of June, 2025

**THE CORPORATION OF THE  
TOWN OF ARNPRIOR**

\_\_\_\_\_  
Lisa McGee  
Mayor

\_\_\_\_\_  
Kaila Zamojski  
Clerk

We have authority to bind the Corporation.

**TENANT**

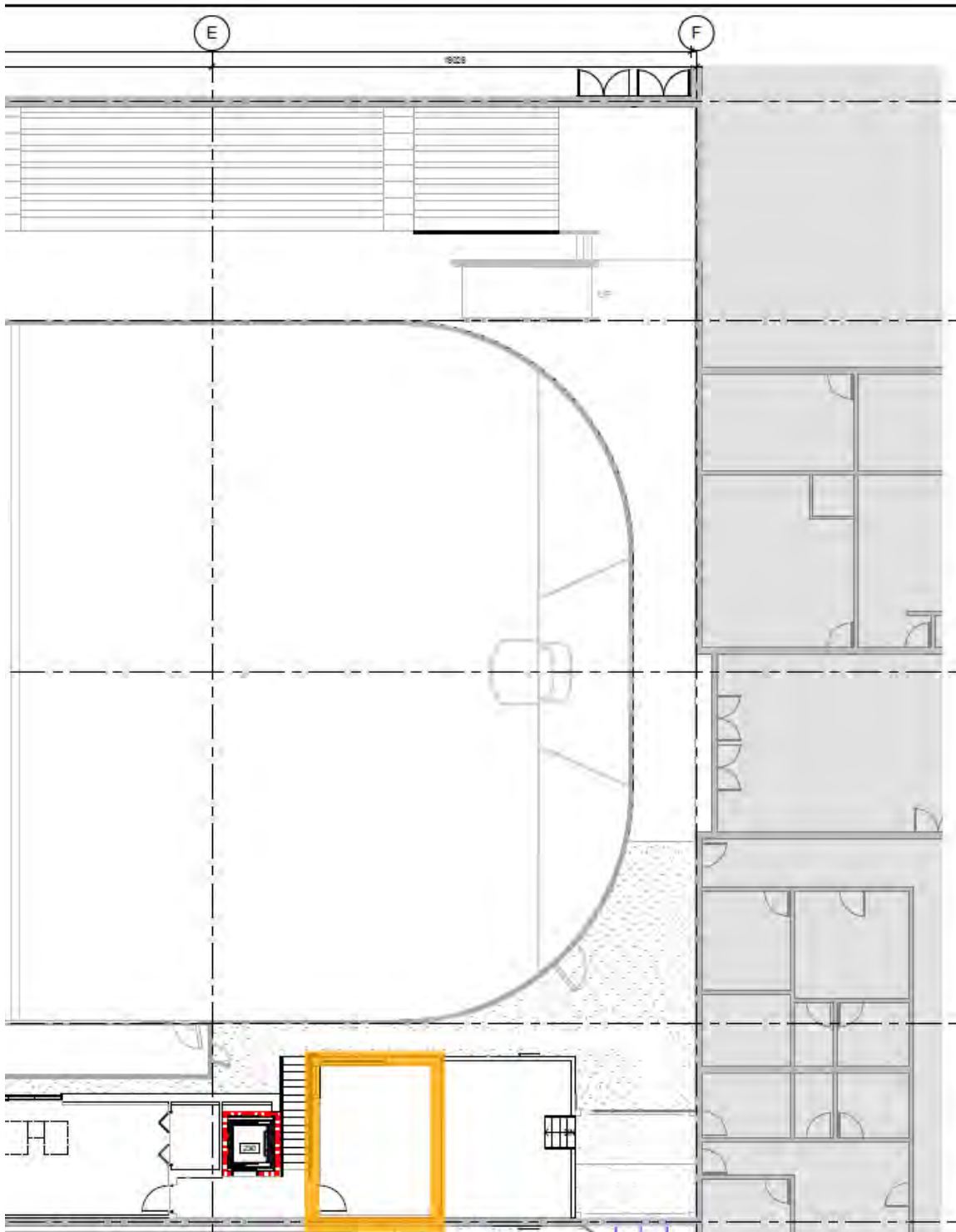
\_\_\_\_\_  
Donaven Welk  
Operator

We have authority to bind the Company.



**Schedule “A”**  
**“THE PREMISES”**

N.B. Highlighted area in yellow represents leased space in Bert Hall Arena.



## **SCHEDULE "B"**

### **"RULES AND REGULATIONS FORMING PART OF THIS LEASE"**

The Tenant shall observe the following Rules and Regulations (as amended, modified or supplemented from time to time by the Landlord as provided in this Lease):

1. The sidewalks, entrances, elevators, stairways and corridors of the building shall not be obstructed or used by the Tenant, its agents, contractors, invitees or employees for any purpose other than access to and from the Premises.
2. The floors, sky-lights and windows that reflect or admit light into passageways or into any place in the building shall not be covered or obstructed by the Tenant, and no awnings shall be put over any window.
3. The toilets, sinks, drains, washrooms and other water apparatus shall not be used for any purpose other than those for which they were constructed, and no sweepings, rubbish, rags, ashes or other substances, such as chemicals, solvents, noxious liquids or pollutants shall be thrown therein, and any damage resulting to them from misuse shall be borne by the Tenant by whom or by whose employees, agents, servants, contractors or invitees the damage was caused.
4. The Tenant shall not perform any acts or carry on any activity which may damage the Premises or the common areas or be a nuisance to any other tenant.
5. No animals or birds shall be brought into the building or kept on the Premises.
6. The Tenant shall not mark, drill into, bore or cut or in any way damage or deface the walls, ceilings or floors of the Premises. No wires, pipes or conduits shall be installed in the Premises without prior written approval of the Landlord. No broadloom or carpeting shall be affixed to the Premises by means of a non-soluble adhesive or similar products.
7. No one shall use the Premises for sleeping apartments or residential purposes, for the storage of personal effects or articles other than those required for business purposes, or for any illegal purpose.
8. The Tenant shall not use or permit the use of any objectionable advertising medium such as, without limitation, loudspeakers, public address systems, sound amplifiers, radio, broadcast or television apparatus within the building which is in any manner audible or visible outside of the Premises.
9. The Tenant must observe strict care not to allow windows to remain open so as to admit rain or snow, or so as to interfere with the heating of the building. The Tenant neglecting this rule will be responsible for any damage caused to the property of other tenants, or to the property of the Landlord, by such carelessness. The Tenant, when closing the Premises, shall close all windows and lock all doors.

10. The Tenant shall not without the express written consent of the Landlord, place any additional locks upon any doors of the Premises and shall not permit any duplicate keys to be made therefor; but shall use only additional keys obtained from the Landlord, at the expense of the Tenant, and shall surrender to the Landlord on the termination of the lease all keys of the Premises.
11. No inflammable oils or other inflammable, toxic, dangerous or explosive materials shall be kept or permitted to be kept in or on the Premises.
12. Nothing shall be placed on the outside of windows or projections of the Premises. No air-conditioning equipment shall be placed at the windows of the Premises without the consent in writing of the Landlord.
13. Canvassing, soliciting and peddling in the building is prohibited.
14. The Tenant shall first obtain in writing the consent of the Landlord to any alteration or modification to the electrical system in the Premises and all such alterations and modifications shall be completed at the Tenant's expense by an electrical contractor acceptable to the Landlord.
15. The Tenant shall first obtain in writing the consent of the Landlord to the placement by the Tenant of any garbage containers or receptacles outside the Premises or building.
16. The Tenant shall not install or erect on or about the Premises television antennae, communications towers, satellite dishes or other such apparatus.
17. The Landlord shall have the right to make such other and further reasonable rules and regulations and to alter, amend or cancel all rules and regulations as in its judgment may from time to time be needed for the safety, care and cleanliness of the building and for the preservation of good order therein and the same shall be kept and observed by the Tenant, his employees, agents, servants, contractors or invitees. The Landlord may from time to time waive any of such rules and regulations as applied to particular tenants and is not liable to the Tenant for breaches thereof by other tenants.



## **Ontario Regulation 453/07 – Water Financial Plan**

**That** Council approve the Water Financial Plan, prepared to meet the requirements of Ontario Regulation 453/07, as presented by Watson & Associates Economists Ltd, dated June 6, 2025.