



Agenda Council Meeting

Monday, May 15, 2023, 7:00 p.m.

Electronic and In-Person Participation - Council

The Corporation of the Town of Orangeville

(Mayor and Clerk at Town Hall - 87 Broadway)

Orangeville, Ontario

NOTICE

Members of the public who have an interest in a matter listed on the agenda may, up until 10:00 a.m. on the day of a scheduled Council meeting, email councilagenda@orangeville.ca indicating their request to speak to a matter listed on the agenda. There will be an option to provide comments to Council either in person or virtually. Correspondence submitted will be considered public information and entered into the public record.

Members of the public wishing to view the Council meeting or raise a question during the public question period will have the option to attend in-person in Council Chambers, located at Town Hall, 87 Broadway, Orangeville; or by calling 1-289-801-5774 and entering Conference ID: 726 555 002#. The Council meeting will also be livestreamed, for members of the public that wish to view the meeting online, please visit: <https://www.youtube.com/c/OrangevilleCouncil>

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If you require access to information in an alternate format, please contact the Clerk's division by phone at 519-941-0440 x 2242 or via email at clerksdept@orangeville.ca

Pages

- 1. Call To Order**
- 2. Approval of Agenda**
Recommendations:
That the agenda and any addendums for the May 15, 2023 Council Meeting, be approved.
- 3. Disclosure of (Direct and Indirect) Pecuniary Interest**
- 4. Closed Meeting**
None.
- 5. Open Meeting - 7:00 p.m.**
- 6. Singing of National Anthem**
- 7. Land Acknowledgement**
We would like to acknowledge the treaty lands and territory of the Williams

Treaty Nations and the Mississaugas of the Credit First Nation. We also recognize that Dufferin County is the traditional territory of the Wendat and the Haudenosaunee, and is home to many Indigenous people today.

8. Announcements by Chair

This meeting is being aired on public television and/or streamed live and may be taped for later public broadcast or webcast. Your name is part of the public record and will be included in the minutes of this meeting.

Any member of the public connecting via telephone is reminded to press *6 to mute and unmute. Please remain muted until the Chair requests comments or questions from the public.

9. Rise and Report

None.

10. Adoption of Minutes of Previous Council Meeting

Recommendations:

That the minutes of the following meetings be approved:

10.1 2023-05-01 Council Minutes

7 - 18

11. Presentation, Petitions and/or Delegation

11.1 Murray Short, Partner, RLB - Draft Audited Financial Statements
Virtual

11.2 Dennis Cox, Optimist Club of Orangeville - Grant Application
In Person

11.3 Ric Ugolini, 19 Cedar Drive - Sensitive Receptor
In Person

12. Staff Reports

12.1 2022 Audited Financial Statements, CPS-2023-035

19 - 55

Recommendations:

That report CPS-2023-035 regarding the 2022 Audited Financial Statements be received;

And that Council approve the Audited Consolidated Financial Statements of The Corporation of the Town of Orangeville and the Statements of Trust Funds as presented;

And that Council directs Finance Staff to allocate the 2022 General Surplus of \$5,869,792 to the General Capital Reserve Fund.

12.2 Community Grant Update, CPS-2023-034

56 - 59

Recommendations:

That report CPS-2023-034, regarding Community Grant Update, be received,

And that Council approve distribution of 2023 Community Grant

budgeted funds to the Optimist Club of Orangeville for \$5,000 from multi-year grants and \$10,000 from one time grants,

And that Council approve the Out of the Cold Community Grant disbursement as a one time grant.

- 12.3 Financial Assistance Policy Update, CPS-2023-033 60 - 66**

Recommendations:

That report CPS-2023-033, regarding Financial Assistance Policy Update, be received,

And that Council approve the updated Financial Assistance Policy.

- 12.4 Mobile Food Vendors By-law Housekeeping Amendment, CPS-2023-036 67 - 69**

Recommendations:

That report CPS-2023-036 Mobile Food Vendors By-law Housekeeping Amendment, be received;

And that Council pass a by-law to amend By-law 2008-102, as amended, being a By-law to License, Regulate and Govern Mobile Food and Refreshment Vending to provide an exemption for mobile food vendors to not be required to get licensed under the Mobile Food Vendor by-law, if they are operating under the oversight of a special event that has been issued a Special Events Permit by the Town.

- 12.5 Fire Service Update, CMS-2023-012 70 - 72**

Recommendations:

That report CMS-2023-012, Fire Service Update, be received.

- 12.6 Aerial Fire Truck - Request for Additional 2024/25 Funds, CMS-2023-013 73 - 77**

Recommendations:

That report CMS-2023-013, Aerial Fire Truck Request, be received.

And that Council approve the shortfall of \$535,632 from the following funding sources:

RF – Fire Fleet \$ 100,000

RF – Police Fleet \$ 185,000

RF – General Capital \$ 250,632

Total shortfall\$ 535,632

And that Council approve the reallocation of The Police Fleet Reserve Fund in the amount of \$185,000 towards the Orangeville Fire Aerial Truck

And that Council approve the 2024 and 2025 amounts, previously approved in principle through the 2023 Budget process, of \$700,000 from the following funding sources:

DC RF – Fire \$ 200,000

External Financing \$ 500,000

Total funding to be approved\$ 700,000

12.7 Fire Chief Appointment, CMS-2023-015 78 - 79

Recommendations:

That report CPS-2023-015 Fire Chief Appointment, be received;

That in accordance with section 6(1) of the Fire Protection and Prevention Act and Town of Orangeville By-law 2001-092, being a by-law to establish and regulate the Town's Fire Department, Michael Richardson be appointed as Acting Fire Chief.

12.8 Library Building Reserve, CMS-2023-017 80 - 87

Recommendations:

That report CMS-2023-017, Library Building Reserve, be received;

And that Council approve the Library Boards' request to access to the Library Building Reserve to a maximum of \$52,000 to cover the cost of tile flooring on the lower level of 1 Mill Street and artistic branding;

And that Council contribute up to one third of the cost to complete the Facility Needs Assessment Study (from the Library Building Reserve) in collaboration with Facilities/Recreation, to a maximum of \$ 75,000.

12.9 Fareless Transit Update, INS-2023-035 88 - 90

Recommendations:

That report INS-2023-035, Fareless Transit Update, be received.

12.10 355A Broadway – Residential Demolition Permit Application – RD-2022-02, INS-2023-040 91 - 96

Recommendations:

That Report INS-2023-040, 355A Broadway – Residential Demolition Permit Application – RD-2022-02 be received;

And that Residential Demolition Application (RD-2022-02), be approved, subject to the following conditions:

1. That Site Plan Application SPA-2022-01 be approved and a Site Plan Agreement be executed prior to the issuance of any demolition permits;
2. That the applicant constructs and substantially completes the new building to be erected on the subject property no later than two (2) years from the date of the issuance of the demolition

permit; and

3. That a Construction Waste Management Plan be implemented by the developer.

12.11 Agreement with Dufferin County for Transit Terminal, INS-2023-041 97 - 106

Recommendations:

That report INS-2023-041, Agreement with Dufferin County for Transit Terminal, be received;

And that Council Direct the Mayor and Clerk to sign the Memo of Understanding, in substantially the same format as the one attached to this report and to the satisfaction of the General Managers of Infrastructure Services and Corporate Services, setting out the terms and conditions for future land use and easement agreements between the Town of Orangeville and the County of Dufferin for the use of the Property at 30 Centre Street, the Edelbrock Centre Lands.

13. Correspondence

Recommendations:

That the following correspondence be received:

13.1 Proclamation Request - Aging Well in Dufferin Caledon 107 - 108

14. Committee/Board Minutes

Recommendations:

That the minutes of the following meetings be received:

14.1 Heritage Orangeville Committee Minutes 2023-03-16 109 - 113

15. Notice of Motion Prior to Meeting

None.

16. Notice of Motion at Meeting

17. New Business

18. Question Period

Any member of the public connecting via telephone is reminded to press *6 to mute and unmute.

19. By-Laws

Recommendations:

That the by-laws listed below be read three times and finally passed:

19.1 A by-law to amend By-law 2008-102, as amended, to regulate and govern mobile food and refreshment vending 114 - 115

19.2 A by-law to appoint Michael Richardson as Acting Fire Chief for the Town of Orangeville 116 - 116

19.3 A by-law to authorize the entering into and execution of a Memorandum of Understanding with The Corporation of the County of Dufferin for the development of the Town of Orangeville Transit Terminal 117 - 117

19.4 A by-law to confirm the proceedings of the Council of The Corporation of 118 - 118

**the Town of Orangeville at its closed and regular Council Meeting held
on May 15, 2023**

20. Adjournment

Recommendations:

That the meeting be adjourned.



Council Meeting Minutes

May 1, 2023, 4:30 p.m.

**Electronic and In-Person Participation - Council
The Corporation of the Town of Orangeville
(Mayor and Clerk at Town Hall - 87 Broadway)
Orangeville, Ontario**

Members Present: Mayor L. Post
Deputy Mayor T. Taylor
Councillor J. Andrews
Councillor A. Macintosh
Councillor T. Prendergast
Councillor D. Sherwood
Councillor R. Stevens

Staff Present: D. Currie, Manager, Capital Works
T. Dulisse, Manager, Transportation and Development
J. Innis, Interim Acting CAO
M. Jhajj, Deputy Treasurer
C. Khan, Town Clerk
T. Kocialek, General Manager, Infrastructure Services
K. Landry, Acting General Manager, Corporate Services
C. Moore, Acting Information Technology Manager
M. Pourmanouchehri, Information Technology Technician
L. Raftis, Assistant Clerk
H. Savage, General Manager, Community Services
R. Smart, Source Water Protection Co-ordinator
K. Thomson, Sustainability Co-ordinator
B. Ward, Manager, Planning

1. Call To Order

The meeting was called to order at 4:30 p.m.

2. Approval of Agenda

Resolution 2023-158

Moved by Councillor Andrews

Seconded by Councillor Prendergast

That the agenda and any addendums for the May 1, 2023 Council Meeting, be approved.

Carried Unanimously

3. Disclosure of (Direct and Indirect) Pecuniary Interest

None.

4. Closed Meeting

Resolution 2023-159

Moved by Deputy Mayor Taylor

Seconded by Councillor Prendergast

That a closed meeting of Council be held pursuant to s. 239 (2) of the Municipal Act for the purposes of considering the following subject matters:

2023-04-17 Closed Council Minutes

Procedural Workshop - Denise Labelle-Gelinas, PRP, CMO

Carried

Council recessed at 6:45 p.m.

5. Open Meeting - 7:00 p.m.

Mayor Post wished Deputy Mayor Taylor a happy birthday and recognized National Doctors' Day.

6. Singing of National Anthem

David Nairn, Theatre Orangeville provided a pre-recorded version of the National Anthem which was played.

7. Land Acknowledgement

The Mayor acknowledged the treaty lands and territory of the Williams Treaty Nations and the Mississaugas of the Credit First Nation. The Mayor also recognized that Dufferin County is the traditional territory of the Wendat and the Haudenosaunee, and is home to many Indigenous people today.

8. Announcements by Chair

Mayor Post advised the gallery and viewing audience with respect to the public nature of Council Meetings and that it is webcast. Mayor Post also provided instructions with respect to muting and unmuting during the meeting.

9. Rise and Report

Resolution 2023-160

Moved by Councillor Macintosh
Seconded by Councillor Sherwood

That the 2023-04-17 Closed Council Minutes, be approved;

And that the Procedural Workshop - Denise Labelle-Gelinas, PRP, CMO for the purpose of educating or training the members, be received;

And that staff proceed as directed.

Carried Unanimously

10. Adoption of Minutes of Previous Council Meeting

Resolution 2023-161

Moved by Councillor Andrews
Seconded by Councillor Sherwood

That the minutes of the following meetings be approved:

2023-04-17 Council Meeting Minutes

Carried Unanimously

10.1 2023-04-17 Council Meeting Minutes

11. Presentation, Petitions and/or Delegation

11.1 Patti Thomas, 337 Broadway, Orangeville - Bill-74 Missing Persons Amendment Act, 2023

Patti Thomas, 337 Broadway, Orangeville spoke to Bill 74, Missing Persons Amendment Act, 2023, noted it would amend the provincial emergency alert system to include vulnerable persons, asked Council to support Bill-74, and answered questions from Council.

Resolution 2023-162

Moved by Councillor Macintosh
Seconded by Councillor Stevens

That the Town of Orangeville Council support the adoption of Bill 74, Missing Persons Amendment Act, 2023;

And that Council direct staff to write a letter of support to be sent to Provincial partners and Dufferin County municipalities.

Carried Unanimously

12. Staff Reports

12.1 2023 Final Tax Rates, CPS-2023-027

Resolution 2023-163

Moved by Councillor Andrews
Seconded by Councillor Sherwood

That report CPS-2023-027, 2023 Final Tax Rates, be received;

And that Council pass a by-law to provide for the levy and collection of taxes required for the Town of Orangeville for the year 2023 and for the collection of County of Dufferin and Education taxes.

Carried Unanimously

12.2 Conversion of Staff Position - Junior Help Desk Technician, CPS-2023-025

Resolution 2023-164

Moved by Councillor Sherwood
Seconded by Councillor Prendergast

That report CPS-2023-025, Conversion of Staff Position - Junior Help Desk Technician, be received;

And that Council approve a one-year contract Junior Help Desk Technician position in accordance with report CPS-2023-025.

Carried Unanimously

12.3 Staff Position – Application Support Analyst (Contract), CPS-2023-028

Resolution 2023-165

Moved by Councillor Sherwood

Seconded by Councillor Macintosh

That report CPS-2023-028, Staff Position - Application Support Analyst (Contract), be received;

And that Council approve the addition of an Application Support Analyst one year contract position.

Carried Unanimously

12.4 Sensitive Receptor Program Update, CMS-2023-011

Resolution 2023-166

Moved by Deputy Mayor Taylor

Seconded by Councillor Sherwood

That Council direct staff to report back with an analysis of the Sensitive Receptor Program by mid-June 2023.

Carried Unanimously

Resolution 2023-167

Moved by Councillor Andrews

Seconded by Councillor Sherwood

That report CMS-2023-011, Sensitive Receptor Program Update, be received.

Carried Unanimously

12.5 Interim Community Emissions Reduction Target, INS-2023-027

Resolution 2023-168

Moved by Councillor Andrews

Seconded by Councillor Stevens

That report INS-2023-027, Interim Community Emissions Reduction Target, be received;

And that Council adopt an interim community emissions reduction target of 10% below 2016 levels by 2030, and 40% below 2016 levels by 2040 to align with the interim community targets set out in the 2021 Dufferin Climate Action Plan;

And that Council direct staff to develop a Community Climate Action Plan in collaboration with Dufferin County's Climate and Energy Division.

Carried Unanimously

12.6 Amendments to Boulevard Café and Merchandise Display By-laws, INS-2023-028

Resolution 2023-169

Moved by Councillor Stevens

Seconded by Councillor Andrews

That report INS-2023-028, Amendments to Boulevard Café and Merchandise Display By-laws, be received;

And that Council pass the By-law included as Attachment No. 1 to this report, to amend Boulevard Café By-law No. 2003-04 as amended, to extend the seasonal period for boulevard cafés on a permanent basis;

And that Council pass the By-law included as Attachment No. 3 to this report, to amend the Display of Merchandise By-law No. 2003-031 as amended, to extend the seasonal period for merchandise display on a permanent basis and provide criteria for temporary merchandise display tents.

Carried Unanimously

12.7 Appointment of Risk Management Officials and a Risk Management Inspector under Part IV of the Clean Water Act, 2006, INS-2023-036

Resolution 2023-170

Moved by Councillor Andrews

Seconded by Councillor Macintosh

That report INS-2023-036, Appointment of Risk Management Officials and a Risk Management Inspector under Part IV of the Clean Water Act, 2006, be received;

And that Council pass a by-law appointing Rebecca Smart as the Town's Risk Management Official and Risk Management Inspector and appoint BluMetric Environmental Inc. as alternate Risk Management Official(s) and Risk Management Inspector(s) pursuant to subsection 47(6) of the Clean Water Act, 2006 (the Act) for the purposes of enforcing Part IV of the Act,

And that the Clerk be directed to:

- I. Circulate the by-law appointing the Town's Risk Management Officials and Risk Management Inspectors to the Credit Valley Source Protection Authority; and;**
- II. Issue certificates of appointment bearing the Clerk's signature, to the appointed Risk Management Officials and Risk Management Inspectors pursuant to subsection 47(7) of the Act.**

Carried Unanimously

12.8 Proposed Amendments to the Credit Valley – Toronto and Region – Central Lake Ontario (CTC) Source Protection Plan, INS-2023-039

Resolution 2023-171

Moved by Councillor Stevens

Seconded by Councillor Prendergast

That report INS-2023-039, Proposed Amendments to the Credit Valley – Toronto and Region – Central Lake Ontario (CTC) Source Protection Plan, be received;

And that Council supports in principle, the amendments proposed to the CTC Source Protection Plan pursuant to subsection 34(3) of the Clean Water Act, 2006, as outlined in the letter included as Attachment No. 1 to this report.

And that a copy of this resolution be forwarded to the Credit Valley Source Protection Authority in response to their request for comments.

Carried Unanimously

13. Correspondence

Resolution 2023-172

Moved by Councillor Andrews

Seconded by Councillor Stevens

That the following correspondence be received:

Dufferin County - Support Bill 5

Township of Melancthon - Proposed Fee by Enbridge Gas

Township of Melancthon - Support Bill 5

Township of Mulmur - Highway 10 Traffic and Road Study

Letter from Althea Alli - Dufferin County Multicultural Foundation

Letter from Peter Gardhouse - Orangeville Community Band

Carried Unanimously

13.1 Dufferin County - Support Bill 5

13.2 Township of Melancthon - Proposed Fee by Enbridge Gas

13.3 Township of Melancthon - Support Bill 5

13.4 Township of Mulmur - Highway 10 Traffic and Road Study

13.5 Letter from Althea Alli - Dufferin County Multicultural Foundation

13.6 Letter from Peter Gardhouse - Orangeville Community Band

14. Committee/Board Minutes

Resolution 2023-173

Moved by Councillor Macintosh

Seconded by Councillor Sherwood

That the minutes of the following meetings be received:

2022-06-14 Business and Economic Development Committee Meeting Minutes

2022-06-29 - Cultural Plan Task Force Meeting Minutes

2022-07-12 Joint Accessibility Advisory Committee Meeting Minutes

2023-03-16 Orangeville BIA Meeting Minutes

Carried Unanimously

14.1 2022-06-14 Business and Economic Development Committee Meeting Minutes

14.2 2022-06-29 - Cultural Plan Task Force Meeting Minutes

14.3 2022-07-12 Joint Accessibility Advisory Committee Meeting Minutes

14.4 2023-03-16 Orangeville BIA Meeting Minutes

15. Notice of Motion Prior to Meeting

None.

16. Notice of Motion at Meeting

Deputy Mayor Taylor assumed the role of the Chair.

16.1 Mayor Post, Illumination for Coronation

Resolution 2023-174

Moved by Councillor Sherwood

Seconded by Councillor Macintosh

That Council waive notice as this item is time sensitive.

Carried Unanimously

Resolution 2023-175

Moved by Mayor Post

Seconded by Councillor Andrews

Whereas on May 6 and 7, 2023, communities throughout the United Kingdom and Commonwealth will mark the Coronation of His Majesty King Charles III with coordinated illuminations of iconic locations. To echo this event, the Department of Canadian Heritage

is leading an initiative to illuminate Canadian buildings and landmarks in a royal emerald green hue.

Therefore be it resolved that Council approve the illumination of Town Hall on May 6th and 7th, 2023 for the Coronation of the King;

And that the cost be allocated to the Special Events - Public Relations budget line.

Carried Unanimously

Mayor Post resumed the role of the Chair.

17. New Business

Councillor Sherwood recommended viewing the New Canadian Curling Club show at Theatre Orangeville that runs until May 14, 2023.

18. Question Period

Nick Garisto, 20 Paula Court expressed concern with respect to the water meter project and asked if the Town will be holding a public meeting before the project starts. Mayor Post advised that there will not be a public meeting. Tim Kocialek, General Manager, Infrastructure Services provided background information with respect to the water meter project.

Richard Ugolini, Orangeville asked who he can talk to with respect to tree destruction caused by beavers at the pond by Hansen Boulevard and College Avenue. Mayor Post advised that Credit Valley Conservation Authority and Sustainable Orangeville just planted 270 trees in the same area for Earth Day. Tim Kocialek, General Manager, Infrastructure Services spoke to the remediation process and encouraged Mr. Ugolini to contact staff with additional details.

Mr. Ugolini asked why the Sensitive Receptor Program was implemented. Mayor Post provided background information regarding the program and answered questions.

Mr. Ugolini suggested calling a Town Hall meeting with respect to the new fire hall. Heather Savage, General Manager, Community Services provided background information regarding the fire hall. Mayor Post advised there will be a Town Hall meeting at Tony Rose on May 24 starting at 6:30 p.m.

Mr. Ugolini provided complimentary comments regarding Town staff.

19. By-Laws

Resolution 2023-176

Moved by Councillor Stevens
Seconded by Deputy Mayor Taylor

That the by-laws listed below be read three times and finally passed:

A by-law to provide for the levy and collection of taxes required for the Town of Orangeville for the year 2023 and for the collection of County of Dufferin and Education taxes

A by-law to amend By-law 2003-031 as amended, to Regulate the Display of Merchandise on Sidewalks

A by-law to amend By-law 2003-041 as amended, to permit Boulevard Cafes in the Central Business District

A by-law to appoint Rebecca Smart and BluMetric Environmental Inc. as Risk Management Officials and Risk Management Inspectors

A by-law to confirm the proceedings of the Council of The Corporation of the Town of Orangeville at its closed and regular Council Meeting held on May 1, 2023

Carried Unanimously

19.1 A by-law to provide for the levy and collection of taxes required for the Town of Orangeville for the year 2023 and for the collection of County of Dufferin and Education taxes

19.2 A by-law to amend By-law 2003-031 as amended, to Regulate the Display of Merchandise on Sidewalks

19.3 A by-law to amend By-law 2003-041 as amended, to permit Boulevard Cafes in the Central Business District

19.4 A by-law to appoint Rebecca Smart and BluMetric Environmental Inc. as Risk Management Officials and Risk Management Inspectors

19.5 A by-law to confirm the proceedings of the Council of The Corporation of the Town of Orangeville at its closed and regular Council Meeting held on May 1, 2023

20. Adjournment

Resolution 2023-177

Moved by Councillor Macintosh
Seconded by Deputy Mayor Taylor

That the meeting be adjourned at 8:25 p.m.

Carried Unanimously

Lisa Post, Mayor

Carolina Khan, Clerk

Subject: 2022 Audited Financial Statements

Department: Corporate Services

Division: Finance

Report #: CPS-2023-035

Meeting Date: 2023-05-15

Recommendations

That report CPS-2023-035 regarding the 2022 Audited Financial Statements be received;

And that Council approve the Audited Consolidated Financial Statements of The Corporation of the Town of Orangeville and the Statements of Trust Funds as presented;

And that Council directs Finance Staff to allocate the 2022 General Surplus of \$5,869,792 to the General Capital Reserve Fund.

Background and Analysis

While municipalities may prepare a wide variety of financial reports for management purposes, they are required to prepare two main reports intended for external users – annual Financial Statements and an annual Financial Information Return. Section 294 of the Act requires that the municipality prepare the Financial Statements for the municipality in accordance with Generally Accepted Accounting Principles as per PSAB. Government Financial Statements in Canada (Federal, Provincial, Territorial, and Municipal) are required to be audited annually by external (independent) auditors. Section 296 of the Act requires that municipal Financial Statements be audited by an auditor licensed under the **Public Accounting Act**. Within 60 days of receiving the Audited Financial Statements, Section 295 of the Act requires the municipality to make them publicly available. The Financial Statements and their accompanying notes are a central feature of a municipality's accountability to its citizens.

The objective of financial statements is to provide information about the financial position, performance, and changes in financial position of the municipality that is useful to a wide range of users in making financial decisions. Municipalities are required to present the following Financial Statements:

1. Statement of Financial Position
2. Statement of Operations
3. Statement of Change in Net Debt
4. Statement of Cash Flows
5. Notes to Financial Statements

The annual calculation of surplus means that revenues are greater than expenses, while accumulated surplus means that total assets (financial and non-financial) exceed liabilities. For 2022, the Audited Financial Statements present an accrual surplus that includes non-cash expenses including the change in capital and reserves. Whereas, the operating/general surplus, presented here, is cash realized.

For the 2022 fiscal year the Town of Orangeville's Net Cash Surplus position is \$6,358,537. During 2023 budget deliberations, Council approved \$488,745 from 2022 General Bank Interest Income (Motion 2023-045) on January 24, 2023. Included in the 2022 General Surplus is the \$488,745 surplus in interest income. Therefore, the net surplus amount to be transferred is \$5,869,792.

Staff are recommending allocation of the 2022 general cash surplus to the Town's General Capital Reserves. Council would recall adopting a similar approach in previous years.

Strategic Alignment

Strategic Plan

Strategic Goal: Future Readiness

Objective: Due Diligence – Confirm applicable governance and policy regimes

Sustainable Neighbourhood Action Plan

Theme: Corporate and Fiscal

Strategy: Encourage and support inter-departmental collaboration and communication to facilitate the adoption of sustainable practices in the municipality

Notice Provisions

None

Financial Impact

The approval of the recommended allocation of the 2022 net cash surplus would result in an increase to General Capital Reserves of \$5,869,792. The \$488,745 has already been accounted for in the 2023 budget.

Respectfully submitted

Reviewed by

Karen Landry
Acting General Manager, Corporate Services

Mandip Jhajj, CPA, CGA
Deputy Treasurer, Corporate Services

Prepared by

Rebecca Medeiros, CPA, CA
Financial Analyst – Operations, Corporate Services

Attachment(s): Town of Orangeville 2022 Draft Financial Statements

**THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

DRAFT

THE CORPORATION OF THE TOWN OF ORANGEVILLE
INDEX TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying consolidated financial statements of The Corporation of the Town of Orangeville, which comprise the consolidated statement of financial position as at December 31, 2022 and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Town of Orangeville as at December 31, 2022 and the consolidated results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of The Corporation of the Town of Orangeville 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 consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated 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 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 corporation'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 corporation'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 consolidated 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 corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Guelph, Ontario
May 15, 2023

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

	2022	2021 (note 8)
FINANCIAL ASSETS		
Cash	\$ 55,853,116	\$ 49,853,380
Restricted cash	3,318,620	9,381,372
Temporary investments (note 2)	44,182,530	15,497,745
Taxes receivable	2,798,288	2,364,187
Accounts receivable	7,296,606	4,469,166
Investments in government business enterprises (note 3)	<u>11,948,260</u>	<u>11,700,750</u>
	<u>125,397,420</u>	<u>93,266,600</u>
LIABILITIES		
Accounts payable and accrued liabilities	7,932,213	5,415,622
Deferred revenue (note 5)	21,463,897	21,811,402
Long term debt (note 7)	31,674,279	29,790,116
Post employment benefits (note 6)	1,627,619	2,323,677
Landfill post-closure liability (note 10)	<u>501,261</u>	<u>482,751</u>
	<u>63,199,269</u>	<u>59,823,568</u>
NET FINANCIAL ASSETS	<u>62,198,151</u>	<u>33,443,032</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (schedule 2) (note 4)	224,102,051	212,191,379
Inventory	10,982	9,536
Prepaid expenses	<u>404,984</u>	<u>217,842</u>
	<u>224,518,017</u>	<u>212,418,757</u>
ACCUMULATED SURPLUS (schedule 3)	<u>\$286,716,168</u>	<u>\$245,861,789</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget (note 17)	2022 Actual	2021 Actual
REVENUES (schedule 1)			
Taxation	\$ 39,433,521	\$ 39,382,651	\$ 38,074,610
Fees and user charges	16,971,554	17,312,469	14,951,193
Grants (note 13)	5,980,874	3,891,337	2,365,624
Other income (note 12)	11,498,943	36,248,864	6,261,213
Equity income from Orangeville Hydro Limited	415,011	706,462	917,906
	<u>74,299,903</u>	<u>97,541,783</u>	<u>62,570,546</u>
EXPENDITURES (schedule 1)			
General government	12,084,512	9,777,265	10,119,946
Protection services	15,375,701	15,132,579	15,160,815
Transportation services	9,851,733	10,119,901	9,231,771
Environmental services	12,249,755	11,560,614	9,917,795
Health services	129,201	144,710	111,487
Recreation services	8,041,111	8,194,192	6,066,409
Planning and development	1,781,687	1,758,143	1,660,437
	<u>59,513,700</u>	<u>56,687,404</u>	<u>52,268,660</u>
ANNUAL SURPLUS	14,786,203	40,854,379	10,301,886
ACCUMULATED SURPLUS, beginning of year	<u>245,861,789</u>	<u>245,861,789</u>	<u>235,559,903</u>
ACCUMULATED SURPLUS, end of year	<u>\$260,647,992</u>	<u>\$286,716,168</u>	<u>\$245,861,789</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget (note 17)	2022 Actual	2021 Actual
Annual surplus	\$ <u>14,786,203</u>	\$ <u>40,854,379</u>	\$ <u>10,301,886</u>
Acquisition of tangible capital assets	(64,221,521)	(22,969,332)	(13,121,155)
Amortization of tangible capital assets	8,162,132	8,162,132	7,675,579
Gain on disposal of tangible capital assets	(38,000)	(27,782,886)	(415,299)
Proceeds on disposal of tangible capital assets	<u>0</u>	<u>30,679,414</u>	<u>474,031</u>
	<u>(56,097,389)</u>	<u>(11,910,672)</u>	<u>(5,386,844)</u>
Change in inventory	0	(1,446)	26,744
Change in prepaid expenses	<u>0</u>	<u>(187,142)</u>	<u>43,816</u>
	<u>0</u>	<u>(188,588)</u>	<u>70,560</u>
(DECREASE) INCREASE IN NET FINANCIAL ASSETS	\$ <u>(41,311,186)</u>	28,755,119	4,985,602
NET FINANCIAL ASSETS at beginning of year		<u>33,443,032</u>	<u>28,457,430</u>
NET FINANCIAL ASSETS at end of year		\$ <u><u>62,198,151</u></u>	\$ <u><u>33,443,032</u></u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021 (note 8)
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Annual surplus for the year	\$ 40,854,379	\$ 10,301,886
Items not requiring an outlay of cash		
Equity income from Orangeville Hydro Limited	(706,462)	(917,906)
Amortization of tangible capital assets	8,162,132	7,675,579
Gain on disposal of tangible capital assets	<u>(27,782,886)</u>	<u>(415,299)</u>
	20,527,163	16,644,260
Changes in non-cash working capital		
Accounts receivable	(2,827,440)	(492,791)
Prepaid expenses	(187,142)	43,816
Inventory	(1,446)	26,744
Taxes receivable	(434,101)	385,267
Accounts payable and accrued liabilities	2,516,591	(5,269,418)
Post employment benefits	(696,058)	131,755
Landfill post-closure liability	18,510	53,914
Deferred revenue	<u>(347,505)</u>	<u>(139,734)</u>
	<u>18,568,572</u>	<u>11,383,813</u>
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
Proceeds from long term debt	4,226,650	0
Debt principal repayments	<u>(2,342,487)</u>	<u>(2,282,891)</u>
	<u>1,884,163</u>	<u>(2,282,891)</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(22,969,332)	(13,121,155)
Proceeds on disposal of capital assets	<u>30,679,414</u>	<u>474,031</u>
	<u>7,710,082</u>	<u>(12,647,124)</u>
CASH PROVIDED BY INVESTING ACTIVITIES		
Dividends from Orangeville Hydro Limited	<u>458,952</u>	<u>513,380</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	28,621,769	(3,032,822)
NET CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>74,732,497</u>	<u>77,765,319</u>
NET CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$103,354,266</u>	<u>\$ 74,732,497</u>
CASH AND CASH EQUIVALENTS CONSISTS OF:		
Cash	\$ 55,853,116	\$ 49,853,380
Restricted cash	3,318,620	9,381,372
Temporary investments	<u>44,182,530</u>	<u>15,497,745</u>
	<u>\$103,354,266</u>	<u>\$ 74,732,497</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) ACKNOWLEDGEMENT OF RESPONSIBILITY

The consolidated financial statements of the Corporation of the Town of Orangeville are the representation of management. They have been prepared in accordance with accounting principles established by the Public Sector Accounting Board of Chartered Professional Accountants Canada.

(b) REVENUE RECOGNITION

Taxation revenues are recognized as described in paragraph (n). Grants are recognized as described in paragraph (m). Fees and user charges are recognized when the related service is provided.

Investment income earned on surplus funds (other than obligatory funds) are reported in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balances.

Other income is recognized when received or receivable and collection is reasonably assured.

(c) USE OF ESTIMATES

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates made by management include the useful lives of tangible capital assets, the valuation of accounts receivable, accrued liabilities, post employment benefits and landfill post-closure liability.

(d) BASIS OF CONSOLIDATION

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of all municipal organizations, committees, and boards which are owned or controlled by Council. All interfund assets and liabilities and revenues and expenses have been eliminated on consolidation.

The following boards and municipal enterprises owned or controlled by Council have been consolidated:

Town of Orangeville Library Board
Town of Orangeville Business Improvement Area
Orangeville Railway Development Corporation
Town of Orangeville Police Services Board

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) BASIS OF CONSOLIDATION (continued)

Government business enterprises and partnerships are separate legal entities which do not rely on the municipality for funding. Investments in government business enterprises are accounted for using the modified equity method. The following government business enterprises are reflected in the consolidated financial statements:

Orangeville Hydro Limited - 94.50%

(e) FINANCIAL INSTRUMENTS

The municipality classifies all of its financial instruments at amortized cost. The maximum exposure to credit risk is the carrying value of the financial instruments. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument. Writedowns of financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net realizable value with the writedown being recognized in the consolidated statement of operations.

(f) CASH AND CASH EQUIVALENTS

The Town considers all short term, highly liquid investments with an original maturity of one year or less to be cash equivalents.

(g) INVENTORY

Inventory held for consumption are measured at the lower of cost and replacement cost.

(h) TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets. The useful life of the assets is based on estimates made by Council. The following rates and methods are used:

Land improvements	15	years straight line basis
Buildings	15-40	years straight line basis
Roads	15-40	years straight line basis
Water and sewer systems	40	years straight line basis
Equipment	5-20	years straight line basis
Vehicles	5-9	years straight line basis

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

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) TANGIBLE CAPITAL ASSETS (continued)

The Town capitalizes interest costs associated with the acquisition or construction of a tangible capital asset until long term financing is put in place.

The financial information recorded includes the actual or estimated historical cost of tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets.

(i) INTANGIBLE ASSETS

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

(j) NON-FINANCIAL ASSETS

Non-financial assets have useful lives that extend beyond the current year and are not intended for sale in the ordinary course of business. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.

(k) DEFERRED REVENUE

Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the consolidated statement of financial position.

The revenue is reported on the consolidated statement of operations in the year in which it is used for the specified purpose.

(l) COUNTY AND SCHOOL BOARDS

The municipality collects taxation revenue on behalf of the County of Dufferin and the school boards. The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the County of Dufferin and the school boards are not reflected in these consolidated financial statements.

(m) GOVERNMENT TRANSFERS

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

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) **TAXATION AND RELATED REVENUES**

Property tax billings are prepared by the Town based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Town Council, incorporating amounts to be raised for local services. A normal part of the assessment process is the issue of supplementary assessment rolls, which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Town determines the taxes applicable and renders supplementary tax billings.

Taxation revenues are recorded at the time tax billings are issued. Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

The Town is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

(o) **TRUST FUNDS**

Funds held in trust by the municipality, and their related operations, are not included in these consolidated financial statements. The financial activity and position of the trust funds are reported separately on the trust funds statement of financial position and statement of continuity.

(p) **POST EMPLOYMENT BENEFITS**

The municipality provides post-employment health, dental and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered.

Defined contribution plan accounting is applied to the municipality's multi-employer defined benefit pension plan.

2. TEMPORARY INVESTMENTS

	2022	2021
Unrestricted One Investment Program money market fund	\$ 4,339,392	\$ 4,273,039
Restricted term deposits	<u>39,843,138</u>	<u>11,224,706</u>
	<u>\$ 44,182,530</u>	<u>\$ 15,497,745</u>

Investments have a market value of \$44,628,512 (2021 - \$15,502,525) at the end of the year.

The municipality has externally restricted funds that are segregated and will be used only for specific purposes. Restricted term deposits earn interest at 0.87 - 4.90% (2021 - 0.54 - 0.87%) and mature between January 3, 2023 and November 9, 2023 (2021 - October 19, 2022 to September 8, 2023).

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

3. INVESTMENTS IN GOVERNMENT BUSINESS ENTERPRISES

The Town of Orangeville owns a 94.50% interest in Orangeville Hydro Limited:

	2022	2021
Investment in common shares	\$ 7,815,535	\$ 7,815,535
Net equity	<u>4,132,725</u>	<u>3,885,215</u>
	<u>\$ 11,948,260</u>	<u>\$ 11,700,750</u>

Condensed financial results for the government business enterprises are disclosed in note 15.

Related party transactions between the municipality and its government business enterprises are as follows:

	2022	2021
Expenses		
Streetlighting maintenance, water and sewer billing charge from Orangeville Hydro Limited	<u>\$ 437,854</u>	<u>\$ 481,855</u>

Orangeville Hydro Limited also collects water and sewage billings on behalf of the municipality and remits the amounts to the municipality on a monthly basis.

4. TANGIBLE CAPITAL ASSETS

The net book value of tangible capital assets not being amortized because they are under construction is \$32,625,810 (2021 - \$43,998,996). The assets under construction include land improvements, buildings, roads, water and sewer systems and equipment.

The municipality holds various works of art and historical treasures. These items are not recognized as tangible capital assets in the consolidated financial statements because a reasonable estimate of the future benefits associated with such property cannot be made.

5. DEFERRED REVENUE

	Opening	Contributions Received	Investment Income	Revenue Recognized	Ending
Obligatory Reserve Funds					
Development charges	\$11,849,118	\$ 1,694,251	\$ 244,812	\$ (3,288,728)	\$10,499,453
Building permits	391,280	0	4,752	(109,152)	286,880
Recreational land	1,164,614	237,353	16,892	(62,149)	1,356,710
MTO transit program	78,326	289,430	1,531	(293,424)	75,863
Transportation grants	1,647,431	1,706,698	25,457	(1,762,663)	1,616,923
Federal gas tax	4,000,762	916,568	57,438	(234,768)	4,740,000
Other	<u>123,234</u>	<u>123,312</u>	<u>1,604</u>	<u>0</u>	<u>248,150</u>
	<u>19,254,765</u>	<u>4,967,612</u>	<u>352,486</u>	<u>(5,750,884)</u>	<u>18,823,979</u>
Other					
Grants	69,344	10,608	0	(69,636)	10,316
Tax levies	1,823,127	2,075,769	0	(1,823,127)	2,075,769
Deposits	<u>664,166</u>	<u>954,689</u>	<u>0</u>	<u>(1,065,022)</u>	<u>553,833</u>
	<u>2,556,637</u>	<u>3,041,066</u>	<u>0</u>	<u>(2,957,785)</u>	<u>2,639,918</u>
	<u>\$21,811,402</u>	<u>\$ 8,008,678</u>	<u>\$ 352,486</u>	<u>\$ (8,708,669)</u>	<u>\$21,463,897</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

6. POST EMPLOYMENT BENEFITS

The municipality provides certain benefits, including retirement benefits and other post-employment benefits, to its employees. The employee benefits liabilities as at December 31, 2022 are as follows:

	2022	2021
Post-employment benefits	\$ 1,706,029	\$ 2,401,824
Vested sick leave	3,523	3,523
Workplace Safety and Insurance Board obligations	<u>42,882</u>	<u>42,882</u>
	1,752,434	2,448,229
Unamortized actuarial losses	<u>(124,815)</u>	<u>(124,552)</u>
	<u>\$ 1,627,619</u>	<u>\$ 2,323,677</u>

The municipality has not made allocations to fund these liabilities at this time and future expenditures are anticipated to be recovered from tax billings.

The total expenses related to retirement benefits, other than pensions, include the following components:

	2022	2021
Current period benefit cost	\$ 104,966	\$ 163,012
Retirement benefit interest	53,800	91,598
Amortization of unamortized actuarial gains	1,455	(406)
Prior period cost of plan amendment incurred during the year	<u>(745,009)</u>	<u>0</u>
Total expenses related to retirement benefits	<u>\$ (584,788)</u>	<u>\$ 254,204</u>

Post-employment benefits

The Town of Orangeville sponsors a defined benefit plan for retirement benefits, other than pensions, to substantially all employees. The plan provides extended health care, dental and life insurance benefits to employees to a maximum of age 65. Total benefit payments paid by the municipality on behalf of retirees during the year were \$92,669 (2021 - \$101,097).

Workplace Safety and Insurance Board obligations

The municipality was a Schedule 2 employer under the Workplace Safety and Insurance Act until the end of 2009 and, as such, assumed responsibility for financing its workplace safety insurance costs. The accrued obligation represents the actuarial valuation of claims to be insured based on the history of claims with municipal employees.

A Workplace Safety and Insurance reserve fund, funded by contributions from the current fund, has been established to protect against any unknown future liability. The balance of the reserve at December 31, 2022 was \$344,357 (2021 - \$8,454).

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

6. POST EMPLOYMENT BENEFITS (continued)

The actuarial valuations were based on a number of assumptions about future events such as inflation rates, interest rates, medical inflation rates, wage and salary increases and employee turnover and mortality. The most recent actuarial valuations were performed in 2022. The assumptions used reflect the municipality's best estimates.

Discount rate	3.25% per year (2021 - 4.00%)
Dental premium rates	Escalate at 3.75% per year (2021 - 3.75%)
Health care premium rates	5.75%, reducing by 0.333% per year to 3.75% per year in 2028 vs 2027 (2021 - 6.08%)
Future salaries	Escalate at 2.75% per year (2021 - 2.75%)
Future inflation rate	1.75% per year (2021 - 1.75%)

7. LONG TERM DEBT

	2022	2021
Bank loan payable for Westdale improvement area, interest at 3.39% per annum, repayable in monthly instalments of \$23,364 blended principal and interest, due November 2026	\$ 1,026,638	\$ 1,267,752
Bank loan payable for 29 First Street, interest at prime minus 0.75% per annum, repayable in monthly instalments of \$733 plus interest, due May 2035	109,178	117,971
Loan payable for streetlights, interest at 7.50% per annum, repayable in variable monthly instalments of blended principal and interest, due June 2026	458,519	561,721
Bank loan payable for Centennial, interest at 4.98% per annum, repayable in monthly instalments of \$13,507 blended principal and interest, due December 2032	2,315,663	0
Bank loan payable for various transportation capital projects, interest at 3.53% per annum, repayable in monthly instalments of \$28,178 blended principal and interest adjusted every six months, due December 2026	1,259,755	1,547,872
Bank loan payable for police station and Westdale improvement area, interest at 3.26% per annum, repayable in monthly instalments of \$19,995 blended principal and interest, due March 2026	738,622	950,721
Bank loan payable for Alder Street recreation centre, interest at 3.34% per annum, repayable in monthly instalments of \$36,084 blended principal and interest, due December 2025	1,233,952	1,618,743

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

7. LONG TERM DEBT (continued)	2022	2021
Bank loan payable for 120 Diane Drive, interest at 3.61% per annum, repayable in monthly instalments of \$7,884 blended principal and interest, due December 2028	509,703	584,491
Bank loan payable for Humber College land, interest at 1.98% per annum, repayable in monthly instalments of \$16,581 blended principal and interest, due March 2026	625,834	810,432
Bank loan for Tourism Information Centre, interest at 3.35% per annum, repayable in monthly instalments of \$3,975 blended principal and interest, due December 2023	46,849	92,147
Bank loan payable for police station, interest at 4.98% per annum, repayable in monthly instalments of \$5,314 blended principal and interest, due December 2032	910,987	0
Bank loan payable for BIA parking lot, interest at 2.92% per annum, repayable in monthly instalments of \$4,424 blended principal and interest, due April 2029	306,722	350,165
Bank loan payable for BIA, 82 Broadway, interest at 2.68% per annum, repayable in monthly instalments of \$3,547 blended principal and interest, due December 2024	493,977	522,878
Ontario Infrastructure and Lands Corporation (OILC) loan payable for water pollution control plant, interest at 3.56% per annum, repayable in semi-annual instalments of \$363,672 principal plus interest, due February 2044	15,637,880	16,365,223
Revolving bank loan payable for Ontario Police Services severance, interest at prime minus 0.75% per annum, no set terms of repayment, due 10 years from initial advance	5,000,000	5,000,000
Bank loan payable for fire station, interest at 4.98% per annum, repayable in monthly instalments of \$5,833 blended principal and interest, due December 2032	<u>1,000,000</u>	<u>0</u>
	<u>\$ 31,674,279</u>	<u>\$ 29,790,116</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

7. LONG TERM DEBT (continued)

Future minimum payments on long term obligations are as follows:

2023	\$ 7,490,388
2024	2,942,664
2025	2,547,498
2026	1,740,136
2027	983,205
Thereafter	<u>15,970,388</u>
	<u>\$ 31,674,279</u>

Interest expense in the amount of \$347,933 (2021 - \$416,638) has been recognized on the consolidated statement of operations.

The annual principal and interest payments required to service the long term liabilities of the municipality are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

8. CORRESPONDING FIGURES

Certain figures presented for corresponding purposes have been reclassified to conform to the current year's presentation.

9. PENSION AGREEMENTS

The municipality makes contributions to the Ontario Municipal Employees' Retirement System (OMERS), which is a multi-employer plan, on behalf of 202 (2021 - 192) members of its staff.

This plan is a defined benefit plan which specifies the amount of the retirement benefits to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The amount contributed to OMERS for 2022 by the municipality was \$1,532,218 (2021 - \$1,400,555). The contribution rate for 2022 was 9.0% to 15.8% (2021 - 9.0% to 15.8%) depending on age and income level.

OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2022. At that time, the plan reported a \$6.68 billion actuarial deficit (2021 - \$3.13 billion deficit), based on actuarial liabilities of \$128.79 billion (2021 - \$119.34 billion) and actuarial assets of \$124.38 billion (2021 - \$120.92 billion). Ongoing adequacy of the current contribution rates will need to be monitored as fluctuations in financial markets may lead to increased future funding requirements.

10. LANDFILL POST-CLOSURE LIABILITY

The estimated post-closure liability for a landfill site that closed in 1970 as at December 31, 2022 is \$501,261 (2021 - \$482,751). The liability is based on 5-year average monitoring, maintenance and consulting costs of \$11,539 (2021 - \$11,829) on an annual basis inflated at a 5-year average rate of 3.0% (2021 - 2.0%) per year and discounted at a rate of 3.99% (2021 - 3.24%). Current engineering studies suggest that monitoring would be required for another 56 years.

The municipality has not made allocations to fund the liability at this time and future expenses are anticipated to be recovered from taxation billings.

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

11. OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF DUFFERIN

During the year, the following taxation revenue was raised and remitted to the school boards and the Corporation of the County of Dufferin:

	2022	2021
School boards	\$ 10,983,990	\$ 10,894,644
The Corporation of the County of Dufferin	<u>17,232,976</u>	<u>16,738,632</u>
	<u>\$ 28,216,966</u>	<u>\$ 27,633,276</u>

12. OTHER INCOME

	2022 Budget	2022 Actual	2021 Actual
Penalties and interest on taxation	\$ 320,000	\$ 419,722	\$ 319,771
Licenses and permits	664,398	615,329	537,432
Other fines and penalties	204,820	210,379	112,962
Investment income	200,000	1,682,348	387,962
Rents, concessions and franchises	260,774	277,992	321,634
Donations	4,000	9,695	32,692
Gain on disposal of tangible capital assets	38,000	27,782,886	415,299
Development charges, recreational land	7,506,997	3,319,023	2,345,267
Other	<u>2,299,954</u>	<u>1,931,490</u>	<u>1,788,194</u>
	<u>\$ 11,498,943</u>	<u>\$ 36,248,864</u>	<u>\$ 6,261,213</u>

13. GRANTS

	2022 Budget	2022 Actual	2021 Actual
Province of Ontario			
General government	\$ 26,250	\$ 150,751	\$ 597,107
Transportation	2,567,771	2,034,754	558,821
Protection	67,149	331,781	299,156
Recreation	30,700	31,208	35,281
Planning and development	156,280	156,267	207,037
Environmental	<u>1,000,000</u>	<u>295,122</u>	<u>32,656</u>
	<u>3,848,150</u>	<u>2,999,883</u>	<u>1,730,058</u>
Government of Canada			
General government	0	5,053	0
Transportation	1,737,449	234,769	357,003
Recreation	<u>189,200</u>	<u>94,680</u>	<u>28,003</u>
	<u>1,926,649</u>	<u>334,502</u>	<u>385,006</u>
Other			
General government	0	129,500	0
Transportation	25,841	183,960	34,925
Protection	0	125,000	125,000
Recreation	122,734	63,374	17,850
Planning and development	<u>57,500</u>	<u>55,118</u>	<u>72,785</u>
	<u>206,075</u>	<u>556,952</u>	<u>250,560</u>
	<u>\$ 5,980,874</u>	<u>\$ 3,891,337</u>	<u>\$ 2,365,624</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

14. TRUST FUNDS

The trust funds administered by the municipality, amounting to \$3,827,705 (2021 - \$3,179,723), have not been included in the consolidated statement of financial position nor have the operations been included in the consolidated statement of financial activities. At December 31, 2022, the trust fund balances are as follows:

	2022	2021
Cemetery Perpetual Care Fund	\$ 621,705	\$ 574,192
Ferns Memorial Fund	3,629	3,575
Development Fund	3,157,122	2,563,781
Pre-Need Fund	<u>45,249</u>	<u>38,175</u>
	<u>\$ 3,827,705</u>	<u>\$ 3,179,723</u>

15. ORANGEVILLE HYDRO LIMITED

Orangeville Hydro Limited is a corporation incorporated under the laws of the Province of Ontario and provides municipal electrical services. The Corporation of the Town of Orangeville owns 94.50% of the outstanding shares of Orangeville Hydro Limited. Orangeville Hydro Limited has been reported in these consolidated financial statements using the modified equity method.

	2022	2021
Statement of Financial Position		
Assets	<u>\$ 39,368,461</u>	<u>\$ 35,048,951</u>
Liabilities	\$ 26,775,102	\$ 22,717,507
Shareholder's Equity	<u>12,593,359</u>	<u>12,331,444</u>
	<u>\$ 39,368,461</u>	<u>\$ 35,048,951</u>
Statement of Operations		
Revenues	\$ 37,848,609	\$ 36,586,739
Expenses	<u>37,464,588</u>	<u>35,796,768</u>
Net income for the year	<u>\$ 384,021</u>	<u>\$ 789,971</u>
Dividends paid during the year	<u>\$ 485,664</u>	<u>\$ 543,258</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

16. FINANCIAL INSTRUMENT RISK MANAGEMENT

Credit Risk

The municipality is exposed to credit risk through the possibility of non-collection of accounts receivable. The majority of its receivables are from rate payers and government entities. For accounts receivable, the municipality measures impairment based on how long the amounts have been outstanding. For amounts outstanding greater than 91 days, an impairment allowance may be set up. The amounts outstanding at year end, which is the municipality's maximum exposure to credit risk related to accounts receivable, were as follows:

	0 - 30 days	31 - 90 days	91 - 365 days	1 - 2 years	3 - 5 years
Accounts receivable	\$ 5,542,719	\$ 344,960	\$ 1,408,927	\$ 0	\$ 0
Taxes receivable	<u>0</u>	<u>0</u>	<u>1,879,466</u>	<u>839,147</u>	<u>79,675</u>
Total	<u>\$ 5,542,719</u>	<u>\$ 344,960</u>	<u>\$ 3,288,393</u>	<u>\$ 839,147</u>	<u>\$ 79,675</u>

Liquidity Risk

Liquidity risk is the risk that the municipality will not be able to meet its financial obligations as they fall due. The municipality undertakes a planning and budgeting process to help determine the funds required to support the municipality's normal operating requirements on an ongoing basis. The municipality ensures that there are sufficient funds to meet its short term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, it seeks to maintain an available line of credit balance as approved by the appropriate borrowing bylaw to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities:

	0 - 30 days	31 - 90 days	91 - 365 days	1 - 5 years	6 years and later
Accounts payable and accrued liabilities	\$ 7,932,213	\$ 0	\$ 0	\$ 0	\$ 0
Long term debt	<u>143,222</u>	<u>654,123</u>	<u>6,693,043</u>	<u>8,213,503</u>	<u>15,970,388</u>
Total	<u>\$ 8,075,435</u>	<u>\$ 654,123</u>	<u>\$ 6,693,043</u>	<u>\$ 8,213,503</u>	<u>\$ 15,970,388</u>

Market Risk

Market risk is the risk that the fair value or future cash flows of the municipality's financial instruments will fluctuate because of changes in market prices. Some of the municipality's financial instruments expose it to this risk, which comprises interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The municipality is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the variable rate of temporary borrowings and certain long term liabilities. The municipality is also exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of the fixed income denominated investments.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure risks.

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

17. BUDGETS

Under Canadian public sector accounting standards, budget amounts are to be reported on the statement of operations and changes in net financial assets for comparative purposes. The 2022 budget amounts for the Town of Orangeville, approved by Council, have been reclassified to conform to the presentation of the consolidated statements of operations and changes in net financial assets. Amortization is not included in the budget approved by Council. For comparative purposes, budget figures have been adjusted for amortization based upon actual. The following is a reconciliation of the budget approved by Council.

	2022 Budget	2022 Actual	2021 Actual
Annual surplus	\$ 14,786,203	\$ 40,854,379	\$ 10,301,886
Amortization of tangible capital assets	8,162,132	8,162,132	7,675,579
Change in unfunded liabilities	0	(677,548)	185,669
Change in Equity in Orangeville Hydro Limited	0	(247,510)	(404,526)
Change in tangible capital assets to be financed in the future	<u>0</u>	<u>(3,980,901)</u>	<u>3,600,000</u>
	22,948,335	44,110,552	21,358,608
Net transfers to reserves and discretionary reserve funds	33,315,846	(20,923,145)	(7,961,354)
Acquisition of tangible capital assets	(64,221,521)	(22,969,332)	(13,121,155)
Proceeds on disposal of tangible capital assets	0	30,679,414	474,031
Gain of disposal of tangible capital assets	(38,000)	(27,782,886)	(415,299)
Proceeds from long term debt	9,268,663	4,226,650	0
Debt principal repayments	<u>(2,633,094)</u>	<u>(2,342,487)</u>	<u>(2,282,891)</u>
	(1,359,771)	4,998,766	(1,948,060)
Prior year general surplus	<u>1,359,771</u>	<u>1,359,771</u>	<u>3,307,831</u>
General surplus (schedule 3)	<u>\$ 0</u>	<u>\$ 6,358,537</u>	<u>\$ 1,359,771</u>

18. CONTRACTUAL COMMITMENTS

The Town of Orangeville has entered into several contracts as of year end, including transit bus services, haulage and disposal of biosolids, treatment chemicals for drinking water and wastewater system, tree maintenance, building maintenance and fire safety inspection services. The expected future payments until the conclusion of the contracts are as follows:

2023	\$ 1,505,304
2024	944,651
2025	772,550
2026	<u>386,275</u>
	<u>\$ 3,608,780</u>

19. CONTINGENCIES

The Town has been served with various claims as a result of accidents and other incidents. The Town is not aware of any possible settlements in excess of its liability insurance coverage. The outcomes of these claims are not determinable at this time. Should any liability be determined and not covered by insurance, it will be recognized in the period when determined.

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. MATERIAL UNCERTAINTY DUE TO THE NOVEL CORONAVIRUS (COVID-19)

During the year and subsequent to year end, the Novel Coronavirus (COVID-19) significantly impacted the economy in Canada and globally. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time. This may impact the timing and amounts realized on the Town's assets and its future ability to deliver all programming.

21. SEGMENTED DISCLOSURE

The Corporation of the Town of Orangeville is a diversified municipal government institution that provides a wide range of services to its citizens such as police, fire, environmental, planning, community, and water services. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Recreation and Cultural Services

This service area provides services meant to improve the health and development of the municipality's citizens. Recreational programs and cultural programs are provided at the recreation complexes. Also, the municipality provides library services to assist with its citizens' informational needs.

Environmental Services

Environmental services consists of costs associated with managing solid waste. This service also provides the municipality's drinking water. The department processes and cleans sewage and ensures the municipality's water system meets all Provincial standards.

Health Services

Health services are comprised of public health services which works to improve the overall health of the population and overcome health inequalities by providing services to individuals and communities. Also, the municipality provides cemetery services including cemetery maintenance and care.

Planning and Development

This department provides a number of services including town planning, maintenance and enforcement of building and construction codes and review of all property development plans through its application process. This department also includes the economic development committee and the downtown business improvement area.

Protection to Persons and Property

Protection is comprised of police services, fire protection and bylaw enforcement. The police services works to ensure the safety and protection of the citizens and their property. The fire department is responsible for providing fire suppression services, fire prevention programs, training, and education. The by-law enforcement department works to ensure that citizens and their property are protected by ensuring the Town's bylaws are being adhered to.

Transportation Services

Transportation is responsible for providing the municipality with road maintenance, winter control services, street light maintenance, parking lots, and equipment maintenance. Transportation is also responsible for providing bus services to residents throughout the Town of Orangeville.

THE CORPORATION OF THE TOWN OF ORANGEVILLE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

21. SEGMENTED DISCLOSURE (continued)

General Government

General government revenues and expenses relate to the operations of the municipality itself and cannot be directly attributed to a specific segment.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. The revenues and expenses and equity in government business enterprises and government business partnerships that are directly attributable to a particular segment are allocated to that segment. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis. Taxation has not been allocated to individual segments.

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2022

(Schedule 1)

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Recreation Services	Planning and Development	Total 2022
REVENUE								
Taxation	\$12,653,215	\$13,107,481	\$ 5,579,840	\$ 0	\$ 11,600	\$ 6,596,704	\$ 1,433,811	\$39,382,651
Fees and user charges	1,499,640	35,287	770,365	13,535,521	130,683	1,028,503	312,470	17,312,469
Grants	285,304	456,781	2,453,483	295,122	0	189,262	211,385	3,891,337
Equity in income of Orangeville Hydro Limited	706,462	0	0	0	0	0	0	706,462
Other income	30,498,994	1,941,748	2,417,314	1,069,053	7,000	279,201	35,554	36,248,864
	<u>45,643,615</u>	<u>15,541,297</u>	<u>11,221,002</u>	<u>14,899,696</u>	<u>149,283</u>	<u>8,093,670</u>	<u>1,993,220</u>	<u>97,541,783</u>
EXPENSES								
Salaries and benefits	5,783,766	5,038,262	2,522,572	2,509,680	92,869	4,445,146	1,242,284	21,634,579
Interest on debt	120,630	27,846	127,932	0	0	48,213	23,312	347,933
Materials and supplies	2,436,396	676,699	1,827,274	3,251,648	23,205	1,505,821	254,026	9,975,069
Contracted services	991,722	8,886,428	2,550,303	2,853,471	26,885	101,474	177,093	15,587,376
Other transfers	0	153,919	731	148,596	0	322,373	40,173	665,792
Rents and financial Amortization	43,368	(78)	179,572	10,786	0	68,664	12,211	314,523
	<u>401,383</u>	<u>349,503</u>	<u>2,911,517</u>	<u>2,786,433</u>	<u>1,751</u>	<u>1,702,501</u>	<u>9,044</u>	<u>8,162,132</u>
	<u>9,777,265</u>	<u>15,132,579</u>	<u>10,119,901</u>	<u>11,560,614</u>	<u>144,710</u>	<u>8,194,192</u>	<u>1,758,143</u>	<u>56,687,404</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$35,866,350</u>	<u>\$ 408,718</u>	<u>\$ 1,101,101</u>	<u>\$ 3,339,082</u>	<u>\$ 4,573</u>	<u>\$ (100,522)</u>	<u>\$ 235,077</u>	<u>\$40,854,379</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2022

(Schedule 1) (continued)

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Recreation Services	Planning and Development	Total 2021
REVENUE								
Taxation	\$12,140,603	\$12,604,922	\$ 5,484,218	\$ 0	\$ 11,142	\$ 6,466,105	\$ 1,367,620	\$38,074,610
Fees and user charges	686,500	35,159	135,491	13,305,620	75,286	538,599	174,538	14,951,193
Grants	597,107	424,156	950,749	32,656	0	81,134	279,822	2,365,624
Equity in income of Orangeville Hydro Limited	917,906	0	0	0	0	0	0	917,906
Other income	<u>3,100,356</u>	<u>1,761,147</u>	<u>158,052</u>	<u>905,491</u>	<u>17,000</u>	<u>274,118</u>	<u>45,049</u>	<u>6,261,213</u>
	<u>17,442,472</u>	<u>14,825,384</u>	<u>6,728,510</u>	<u>14,243,767</u>	<u>103,428</u>	<u>7,359,956</u>	<u>1,867,029</u>	<u>62,570,546</u>
EXPENSES								
Salaries and benefits	6,544,195	6,070,934	2,290,261	2,293,463	67,442	3,545,271	1,073,622	21,885,188
Interest on debt	129,766	34,639	166,067	0	0	60,841	25,325	416,638
Materials and supplies	2,094,449	669,932	1,621,061	3,077,325	11,233	448,827	287,499	8,210,326
Contracted services	935,391	7,891,685	2,172,155	1,950,952	32,812	133,551	193,642	13,310,188
Other transfers	0	146,400	268	146,399	0	146,267	59,110	498,444
Rents and financial	41,662	12	176,759	2,331	0	39,338	12,195	272,297
Amortization	<u>374,483</u>	<u>347,213</u>	<u>2,805,200</u>	<u>2,447,325</u>	<u>0</u>	<u>1,692,314</u>	<u>9,044</u>	<u>7,675,579</u>
	<u>10,119,946</u>	<u>15,160,815</u>	<u>9,231,771</u>	<u>9,917,795</u>	<u>111,487</u>	<u>6,066,409</u>	<u>1,660,437</u>	<u>52,268,660</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ 7,322,526</u>	<u>\$ (335,431)</u>	<u>\$ (2,503,261)</u>	<u>\$ 4,325,972</u>	<u>\$ (8,059)</u>	<u>\$ 1,293,547</u>	<u>\$ 206,592</u>	<u>\$10,301,886</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Schedule 2)

	Land	Land Improvements	Buildings	Roads	Water and Sewer Systems	Equipment	Vehicles	2022	2021
COST									
Balance, beginning of year	\$ 13,800,587	\$ 20,030,260	\$ 78,897,920	\$ 100,978,800	\$ 125,236,200	\$ 24,147,803	\$ 9,211,071	\$ 372,302,641	\$ 359,617,177
Additions during the year	0	2,835,352	6,921,113	7,530,759	2,619,353	2,769,848	292,907	22,969,332	13,121,155
Disposals during the year	(2,896,528)	0	0	0	0	0	(722,218)	(3,618,746)	(435,691)
Balance, end of year	<u>10,904,059</u>	<u>22,865,612</u>	<u>85,819,033</u>	<u>108,509,559</u>	<u>127,855,553</u>	<u>26,917,651</u>	<u>8,781,760</u>	<u>391,653,227</u>	<u>372,302,641</u>
ACCUMULATED AMORTIZATION									
Balance, beginning of year	0	12,699,535	18,992,929	58,671,184	51,434,621	13,485,764	4,827,229	160,111,262	152,812,642
Amortization	0	630,004	1,673,507	2,237,509	1,980,439	1,101,225	539,448	8,162,132	7,675,579
Accumulated amortization on disposals	0	0	0	0	0	0	(722,218)	(722,218)	(376,959)
Balance, end of year	<u>0</u>	<u>13,329,539</u>	<u>20,666,436</u>	<u>60,908,693</u>	<u>53,415,060</u>	<u>14,586,989</u>	<u>4,644,459</u>	<u>167,551,176</u>	<u>160,111,262</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS									
	<u>\$ 10,904,059</u>	<u>\$ 9,536,073</u>	<u>\$ 65,152,597</u>	<u>\$ 47,600,866</u>	<u>\$ 74,440,493</u>	<u>\$ 12,330,662</u>	<u>\$ 4,137,301</u>	<u>\$ 224,102,051</u>	<u>\$ 212,191,379</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Schedule 3)

	2022	2021
SURPLUSES		
Invested in tangible capital assets	\$224,102,051	\$212,191,379
Unfunded long term liabilities	(31,674,279)	(29,790,116)
Tangible capital assets to be financed in future	(1,956,928)	(5,937,829)
Unfunded post-employment benefits	(1,627,619)	(2,323,677)
Unfunded solid waste and post-closure costs	(501,261)	(482,751)
General surplus	6,358,537	1,359,771
Equity in Orangeville Hydro Limited	<u>11,948,260</u>	<u>11,700,750</u>
	<u>206,648,761</u>	<u>186,717,527</u>
RESERVES AND RESERVE FUNDS		
Reserves	<u>43,994,275</u>	<u>18,074,838</u>
Discretionary reserve funds		
Insurance, sick leave and WSIB	44,917	44,340
Water and sewer	23,899,376	23,582,335
General capital	10,048,579	15,071,019
Other	<u>2,080,260</u>	<u>2,371,730</u>
	<u>36,073,132</u>	<u>41,069,424</u>
	<u>80,067,407</u>	<u>59,144,262</u>
ACCUMULATED SURPLUS	<u>\$286,716,168</u>	<u>\$245,861,789</u>

**THE CORPORATION OF THE TOWN OF ORANGEVILLE
TRUST FUNDS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of the trust funds of The Corporation of the Town of Orangeville, which comprise the statement of financial position as at December 31, 2022 and the statement of continuity of the trust funds for the year then ended, and notes to the financial information, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the trust funds of The Corporation of the Town of Orangeville as at December 31, 2022 and the continuity of the trust funds for the year then ended in accordance with Canadian public sector accounting standards.

Basis of 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 Information section of our report. We are independent of The Corporation of the Town of Orangeville 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 information in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial information that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the trust funds' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Information

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

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

- Identify and assess the risks of material misstatement of the financial information, 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 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 trust funds' 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 trust funds' 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 information 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 trust funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represents the underlying transactions and events in a manner that achieves fair presentation.

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

Guelph, Ontario
May 15, 2023

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE TOWN OF ORANGEVILLE

TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	Pre-Needs	Cemetery Perpetual Care	Ferns Memorial	Development Fund	2022 Total	2021 Total
Assets						
Cash	\$ 47,385	\$ 473,040	\$ 0	\$ 938,090	\$ 1,458,515	\$ 823,748
Accrued interest	0	6,392	0	12,951	19,343	11,628
Accounts receivable	0	0	900	0	900	900
Investments, at cost	0	179,199	0	2,203,937	2,383,136	2,392,383
Due (to) from other funds	<u>(3,088)</u>	<u>(15,467)</u>	<u>18,411</u>	<u>144</u>	<u>0</u>	<u>0</u>
	<u>\$ 44,297</u>	<u>\$ 643,164</u>	<u>\$ 19,311</u>	<u>\$ 3,155,122</u>	<u>\$ 3,861,894</u>	<u>\$ 3,228,659</u>
Liabilities						
Due (to) from Town of Orangeville	\$ (4,072)	\$ 21,459	\$ 15,682	\$ (2,000)	\$ 31,069	\$ 45,816
Accounts payable	<u>3,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,120</u>	<u>3,120</u>
	<u>(952)</u>	<u>21,459</u>	<u>15,682</u>	<u>(2,000)</u>	<u>34,189</u>	<u>48,936</u>
Fund balance	<u>45,249</u>	<u>621,705</u>	<u>3,629</u>	<u>3,157,122</u>	<u>3,827,705</u>	<u>3,179,723</u>
	<u>\$ 44,297</u>	<u>\$ 643,164</u>	<u>\$ 19,311</u>	<u>\$ 3,155,122</u>	<u>\$ 3,861,894</u>	<u>\$ 3,228,659</u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE

TRUST FUNDS

STATEMENT OF CONTINUITY

AS AT DECEMBER 31, 2022

	Pre-Needs	Cemetery Perpetual Care	Ferns Memorial	Development Fund	2022 Total	2021 Total
Fund balance, beginning of year	\$ <u>38,175</u>	\$ <u>574,192</u>	\$ <u>3,575</u>	\$ <u>2,563,781</u>	\$ <u>3,179,723</u>	\$ <u>3,435,504</u>
Receipts						
Perpetual care	9,984	33,265	0	0	43,249	30,326
Investment income	856	14,248	54	43,582	58,740	32,334
Fees and deposits	0	0	0	1,046,000	1,046,000	306,000
Gain (loss) on disposition of investments	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,259</u>	<u>2,259</u>	<u>(681)</u>
	<u>10,840</u>	<u>47,513</u>	<u>54</u>	<u>1,091,841</u>	<u>1,150,248</u>	<u>367,979</u>
Expenses						
Transfer to Town of Orangeville	3,766	0	0	0	3,766	795
Payments and deposits returned	<u>0</u>	<u>0</u>	<u>0</u>	<u>498,500</u>	<u>498,500</u>	<u>622,965</u>
	<u>3,766</u>	<u>0</u>	<u>0</u>	<u>498,500</u>	<u>502,266</u>	<u>623,760</u>
Net surplus (deficit)	<u>7,074</u>	<u>47,513</u>	<u>54</u>	<u>593,341</u>	<u>647,982</u>	<u>(255,781)</u>
Fund balance, end of year	\$ <u><u>45,249</u></u>	\$ <u><u>621,705</u></u>	\$ <u><u>3,629</u></u>	\$ <u><u>3,157,122</u></u>	\$ <u><u>3,827,705</u></u>	\$ <u><u>3,179,723</u></u>

THE CORPORATION OF THE TOWN OF ORANGEVILLE
TRUST FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) ACKNOWLEDGEMENT OF RESPONSIBILITY

The financial statements of the The Corporation of the Town of Orangeville trust funds are the representation of management. They have been prepared in accordance with accounting principles established by the Public Sector Accounting Board of Chartered Professional Accountants Canada. The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial information, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

(b) BASIS OF ACCOUNTING

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

(c) FINANCIAL INSTRUMENTS

The Corporation of the Town of Orangeville trust funds classifies all of its financial instruments at amortized cost. The maximum exposure to credit risk is the carrying value of the financial instruments. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument. Writedowns of financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net realizable value with the writedown being recognized in the statement of continuity.

2. INVESTMENTS

Investments totaling \$539,396 (2021 - \$445,445) consist of corporate and government bonds with interest rates ranging from 1.782% to 4.25% (2021 - 1.939% to 4.25%). The market value of these investments was \$533,239 (2021 - \$451,927).

Investments totaling \$410,096 (2021 - \$172,706) consist of cash and Guaranteed Investment Certificates with interest rates of 2.81% - 4.37% (2021 - 2.81% to 2.91%). The market value of these investments was \$414,573 (2021 - \$175,995).

Investments totaling \$1,146,412 (2021 - \$1,146,412) consist of term deposits with interest rates of 0.87% (2021 - 0.87%). The market value of these investments was \$1,149,527 (2021 - \$1,149,527).

Investments totaling \$287,232 (2021 - \$627,820) consist of a money market fund. The market value of this investment is \$287,232 (2021 - \$467,840).

THE CORPORATION OF THE TOWN OF ORANGEVILLE
TRUST FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

3. FINANCIAL INSTRUMENT RISK MANAGEMENT

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The municipality is exposed to credit risk arising from its cash and accounts receivable.

Liquidity Risk

Liquidity risk is the risk that the municipality encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the municipality will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from due to general account and accounts payable. The organization has sufficient bank and investment balances to extinguish its liabilities.

Market Risk

Market risk is the risk that the fair value or future cash flows of the municipality's financial instruments will fluctuate because of changes in market prices. Some of the municipality's financial instruments expose it to this risk, which comprises interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The municipality is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of fixed income denominated investments.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure risks.

Subject: Community Grant Update

Department: Corporate Services

Division: Finance

Report #: CPS-2023-034

Meeting Date: 2023-05-15

Recommendations

That report CPS-2023-034, regarding Community Grant Update, be received,

And that Council approve distribution of 2023 Community Grant budgeted funds to the Optimist Club of Orangeville for \$5,000 from multi-year grants and \$10,000 from one time grants,

And that Council approve the Out of the Cold Community Grant disbursement as a one time grant.

Background and Analysis

Each year during the Annual Budget deliberations, Council considers a budget amount for Community Grant Funding. Eligible organizations are required to submit an application outlining the need and uses for any funds requested. After the approval of the Annual Budget, staff review the applications for eligibility and present the applications for Council consideration. The purpose of this report is to provide information to Council on the applications received for the Community Grant Program for 2023; and to seek Council's decision on the distribution of 2023 budgeted funds.

As per the 2023 budget, Council approved \$80,000 for the annual Community Grant program (motion 2023-045). Also approved, was an additional \$95,000 for community organizations requiring predictable funding over longer periods (motion 2023-026). Grants approved as "one time" grants will be considered as part of the \$80,000 bucket, while grants approved as "multi-year" will be considered as part of the \$95,000 bucket.

On April 17th, 2023 Council approved \$11,000 from the Community Grant program for the Out of the Cold program. Staff are to report back to Council in the third quarter of 2023 with results and additional request for funding. Due to the unknown amount

required, it is recommended that this grant be a part of the one-time requests, until the full amount required is known and can be approved as a multi-year grant.

On March 22nd, 2023 an application from the Optimist Club of Orangeville was received. The application is requesting funding of \$15,000. Funding will be used towards the 31st annual Optimist Christmas in the Park. Funding will cover replacement and upgrade of tree lighting, along with general supplies such as signage, new displays, and sponsor invitation packages. The Optimist Club is also working towards having a permanent drystone display installed in the Park.

The 2023 approved budgeted amount for this program is \$175,000. To date, \$108,300 has been previously approved by Council to be used. Therefore, the total remaining amount in this program is \$66,700. The total requests for 2023 now total \$123,300, which results in a favourable variance of \$51,700.

Based on the eligibility requirements of the Community Grant Funding program (Table 3.0) we recommend that council approve the funding request of \$15,000.

Eligibility Requirements	Optimist Club of Orangeville
Demonstrable or potential social, economic benefit	Yes
In keeping with stated goals and objectives set by Council	Yes
Membership or registrants comprised of Orangeville residents	Yes
Services available to citizens in the community on an equal basis	Yes
Track record of providing value to the community for funding received	Yes
Demonstrates a reasonable effort to raise funds from other sources	Yes
Funds being received from other levels of government	No
Charitable or Not-for-profit organization	Yes
Application received by deadline	Yes

As per the Optimist Club of Orangeville's application, approximately \$3,000 to \$5,000 is required annual to replace and upgrade tree lighting in the park. As noted above, they are requesting additional funds to construct a permanent drystone display to be installed

in the park. As a result, it is recommended that Council approve \$5,000 as a multi-year grant and \$10,000 as a one time grant.

With the recommendations in this report, multi-year grant requests total \$85,000 with \$10,000 remaining to be spent. One time grant requests total \$38,300 with \$41,700 remaining to be spent. The following table summarizes the 2023 applications with requests from the last two years.

Organization Name	Status	2023 Funding Request		2022 Funding Request	2021 Funding Request
		One Time	Multi-Year		
Bethell Hospice Foundation	Approved April 3rd	5,000	-	-	-
Dufferin County Multicultural Association	Approved March 20th	300	-	-	-
Elysian Festival Orangeville	Approved April 17th	5,000	-	-	-
Family Transition Place	Tentatively approved	-	20,000	-	-
Hospice Dufferin	Approved April 3rd	2,000	-	2,000	-
Orangeville Food Bank	Approved April 17th	-	25,000	-	-
Optimist Club of Orangeville	Seeking approval	-	5,000	12,000	10,000
Optimist Club of Orangeville	Seeking approval	10,000	-		
Out of the Cold	Approved April 17th	11,000	-	-	-
Rotary Club of Orangeville	Approved April 3rd	-	15,000	5,000	4,000
STEM Camp	Approved April 17th	5,000	-	-	-
The Orangeville Blues & Jazz Festival	Approved April 3rd	-	20,000	20,000	15,000
Total Requests per year		38,300	85,000	39,000	29,000
Approved 2023 Budget		80,000	95,000		
Remaining Budget		41,700	10,000		

Strategic Alignment

Strategic Plan

Strategic Goal: Economic Resilience

Objective: Ecosystem – Retain local business

Sustainable Neighbourhood Action Plan

Theme: Corporate and Fiscal

Strategy: Encourage and support collaboration to implement sustainability initiatives between municipal and community organizations, local Indigenous groups, conservation authority, colleges, and adjacent municipalities and the County

Notice Provisions

None

Financial Impact

Favourable variance of \$51,700 (under budget).

Respectfully submitted

Reviewed by

Karen Landry
Acting General Manager, Corporate Services

Mandip Jhajj, CPA, CGA
Deputy Treasurer, Corporate Services

Prepared by

Rebecca Medeiros, CPA, CA
Financial Analyst – Operations, Corporate Services

Attachment(s): Not applicable

Subject: Financial Assistance Policy Update

Department: Corporate Services

Division: Finance

Report #: CPS-2023-033

Meeting Date: 2023-05-15

Recommendations

That report CPS-2023-033, regarding Financial Assistance Policy Update, be received,

And that Council approve the updated Financial Assistance Policy.

Background and Analysis

On January 24, 2023, Council approved the 2023 Operating budget that included an additional \$95,000 for community organizations requiring predictable funding over longer periods.

The current Financial Assistance Policy does not incorporate provisions regarding multi-year grants. It is recommended the following multi-year grant provisions be added to the policy:

“Multi-year Grants

Multi-year grants are for community organizations requiring predictable funding over longer periods of time.

1. During step 5 of the general funding requests process, Council will determine if the community organization is eligible for a multi-year grant.
2. Multi-year grants expire at the completion of the current Council term, regardless of the year that it is approved.
3. Community organizations approved for a multi-year grant, do not have to submit an annual application for the duration of the grant term.”

Additionally, in the past number of years, the Town has supported a number of community organizations applying for funding to support their fundraising initiatives. The previous version of the Financial Assistance Policy stated the following:

“Participation in fund-raising events

1. The Town of Orangeville will not contribute financially to specific fund-raising events sponsored by any organization.
2. Invitations to participate in fund-raising events will be circulated to council members and staff either by e-mail, or by posting the information on staff bulletin boards, or by providing a copy of the information.
3. If members of council or staff wish to participate in an event, they will be responsible for raising any funds required by the organization.
4. Members of council or staff will be permitted to solicit funds within municipal facilities.
5. If an employee wishes to participate in an event that takes place during that employee’s working hours, the employee will be required to make up the time they are absent or take vacation time.”

To align the policy with the Town’s current practice, the above will be replaced with the following:

“Sponsorship of fund-raising events

Although the Town may contribute financially to specific fundraising events held by community organizations, they are not to be listed as a sponsor of the fundraising event.”

This change enables more flexibility with how these organizations can utilize the funding without the Town of Orangeville being responsible as a sponsor of the fundraising event. The remainder of the previous version of the policy related to fundraising events is adequately covered under the Town’s Code of Conduct Policies and has been removed from the Financial Assistance Policy.

Strategic Alignment**Strategic Plan**

Strategic Goal: Economic Resilience

Objective: Ecosystem – Retain local business

Sustainable Neighbourhood Action Plan

Theme: Corporate and Fiscal

Strategy: Encourage and support collaboration to implement sustainability initiatives between municipal and community organizations, local Indigenous groups, conservation authority, colleges, and adjacent municipalities and the County

Notice Provisions

None

Financial Impact

None

Respectfully submitted

Reviewed by

Karen Landry
Acting General Manager, Corporate Services

Mandip Jhajj, CPA, CGA
Deputy Treasurer, Corporate Services

Prepared by

Rebecca Medeiros, CPA, CA
Financial Analyst – Operations, Corporate Services

Attachment(s): Amended Financial Assistance Policy



Corporate Policy

Requests for Financial Assistance Policy

Department: Corporate Services

Approved by Council:
Resolution No.
By-Law No.

1. Policy Statement

The Town of Orangeville seeks to support non-profit, charitable, and youth organizations, by providing limited financial support to groups offering community programs and services.

The Town of Orangeville also seeks to encourage and support individual amateurs, non – profit/amateur teams or groups in competitions or cultural events at an amateur level provincially, nationally or internationally where such participation brings honour and recognition to the Town of Orangeville.

This financial support should complement other revenue-generated activities initiated by the group.

2. Purpose

This policy sets out the Town's position with respect to requests for financial assistance, invitations to participate in fund-raising events, and/or the waiving of fees for municipal facilities by or for the benefit of non-profit organizations.

3. Definitions

None.

4. Scope

This policy applies to non-profit, charitable and youth organizations.

5. Policy

Guidelines:

General Funding Requests

1. Funding requests are to be submitted to the Treasurer in the year for which the funds are requested.
2. Applications are to be on a form prescribed by the Town of Orangeville, and are to be accompanied by the organization's financial statement for the year immediately preceding the year in which the request is made, and a proposed budget for the year for which the funds are requested.
3. The Treasurer will review the application for completeness. Applicants will be asked to provide any missing information, which must be received by the Treasurer before the application is presented to Council.
4. Applications meeting the following eligibility criteria will be submitted for Council's consideration during operating budget deliberations.
5. Council will determine the amount, if any, granted to the organization.
6. Upon approval of the budget, the Treasurer will allocate funds as directed.
7. Organizations may only request financial assistance once each calendar year.

Eligibility

To be eligible for funding, organizations must satisfy the following criteria:

- There must be a demonstrable or potential social, economic or other benefit to the Town of Orangeville, its citizens and taxpayers.
- It must be in keeping with any stated goals and objectives that have been set or endorsed by Town Council.
- The organization must focus the application on the benefits/outcomes to the Orangeville community.
- Organizations submitting that have previously received funding must be able to demonstrate a record of providing value to the community for funding received.
- The services provided are to be available to citizens in the community on an equal basis, even though they may be confined to a limited segment of the community.
- The organization submitting the request must have a track record of providing value to the community for funding received.

- The organization must demonstrate a reasonable effort to raise funds from sources other than the Town of Orangeville.
- Are funds being received or requested from other levels of government i.e. the County of Dufferin, Provincial or Federal?

Multi-year Grants

Multi-year grants are for community organizations requiring predictable funding over longer periods of time.

1. During step 5 of the general funding requests process, Council will determine if the community organization is eligible for a multi-year grant.
2. Multi-year grants expire at the completion of the current Council term, regardless of the year that it is approved.
3. Community organizations approved for a multi-year grant, do not have to submit an annual application for the duration of the grant term.

Waiving of user fees at municipal facilities

1. The Town of Orangeville's user fees provide reduced rates for non-profit, community and youth organizations therefore rental fees for the Town's facilities will not be waived.

Sponsorship of fund-raising events

Although the Town may contribute financially to specific fundraising events held by community organizations, they are not to be listed as a sponsor of the fundraising event.

Sports and Cultural Events Funding

1. Applications for sports and cultural events funding are to be on a form prescribed by the Town of Orangeville. All information or documentation requested on the application must be submitted with the application and may include, but is not limited to the following:
 - Description of the event
 - Date and location of the event
 - Estimated cost of participation (by team or by individual, as applicable)
 - Summary of fund-raising activities for this event
 - Summary of accomplishments to date, leading up to this event (by team or individual, as applicable)

2. Applications for sports and cultural events funding shall be submitted to the Clerk, who will review the application for completeness.
3. The Clerk will decide on the application and direct the Treasurer to issue a cheque or contact the applicant advising the reason for denying the application. The Clerk will endeavour to respond to applications within two weeks of receipt, provided the applications are deemed to be completed.
4. The total funding available for allocation to individuals and/or groups in a given year shall be in accordance with the amount approved by Council in the annual budget. Once the budget has been expended, no further applications will be considered for that year.
5. Funding will be allocated according to the following categories:

	Provincial	National	International
Individual	\$100	\$150	\$250
Team	\$400	\$600	\$1000
6. Funding will be limited to a maximum of 50% of the total cost of an individual's or group's estimated expenses.
7. The funding allocation for any one event shall not exceed \$1,000.
8. If an application has been made on behalf of a team or cultural group for a particular event, then applications from individual participants will not be eligible and vice versa.

Eligibility

For the purposes of this section, "team" means a group of no less than four members.

- The applicants must be participating in a provincial, national or international competition or cultural event.
- An individual applicant must reside in the Town of Orangeville; the team or cultural organization applying for funding must be based in the Town of Orangeville.
- The organization must be non-profit
- The individual or team must be amateur and competing/participating in an amateur competition or event
- Funding will not be allocated to a request received after an event has taken place

Subject: Mobile Food Vendors By-law Housekeeping Amendment

Department: Corporate Services

Division: Clerks

Report #: CPS-2023-036

Meeting Date: 2023-05-15

Recommendations

That report CPS-2023-036 Mobile Food Vendors By-law Housekeeping Amendment, be received;

And that Council pass a by-law to amend By-law 2008-102, as amended, being a By-law to License, Regulate and Govern Mobile Food and Refreshment Vending to provide an exemption for mobile food vendors to not be required to get licensed under the Mobile Food Vendor by-law, if they are operating under the oversight of a special event that has been issued a Special Events Permit by the Town.

Background and Analysis

On March 20, 2023 Council passed By-law 2023-021 being a By-law to Manage and Regulate the Use of Parks, Special Events and Film Productions (Parks and Special Events By-law). In working through the permitting process for upcoming special events taking place in the Town, staff have identified the need to coordinate processes pursuant to the Parks and Special Events and the Mobile Food Vendors by-laws. Namely, to exempt mobile food vendors who are operating under a special event, as permitted by the Town pursuant to the Parks and Special Events by-law, from also having to apply for a mobile food vendor licence for the purposes of operating solely at that event.

Special Events By-law

By-law 2023-021, at Section 5.10 outlines that:

No person shall own or operate or cause to be operated a refreshment vehicle or refreshment stand other than in accordance with the Town's Mobile Food Vendor's By-law, as amended.

Mobile Food Vendors By-law

By-law 2008-102, as amended, at Section 4.2 provides an exemption for vendors participating in the Market on Broadway, Orangeville Business Improvement Area (BIA) events, and Town initiated events, whereby they are not required to obtain individual Mobile Food Vendor licences, provided they do not operate outside the Market, the BIA or area specified for a Town initiated event. All other persons operating any refreshment vehicle or refreshment stand are required to obtain a license and pay the prescribed fee.

Special events however, such as the Orangeville Blues and Jazz Festival and Ribfest for example, do not fit the exemption criteria within the Mobile Food Vendors By-law (outlined above), as they are not part of the Market on Broadway, organized by the BIA, or are Town initiated events.

The recommended amendment to the by-law would provide an exemption for mobile food vendors to not be required to get licensed under the Mobile Food Vendor by-law, if they are operating under the oversight of a special event that has been issued a Special Events Permit by the Town.

The special event organizers and mobile food vendors will be required to follow the processes established under Special Event Permit application process, which incorporate obtaining approvals from public health and fire, as well as fulfilling insurance and other requirements.

This housekeeping amendment maintains the requirements necessary to ensure the public's health, safety, and to mitigate risk to the Town while removing an administrative burden for event organizers and their respective mobile food vendors by not being required to go through duplicate licensing/permit processes.

Strategic Alignment

Strategic Plan

Strategic Goal: Corporate Capacity

Objective: Innovation

Sustainable Neighbourhood Action Plan

Theme: Not Applicable

Strategy: Not Applicable

Notice Provisions

None.

Financial Impact

None.

Respectfully submitted

Karen Landry
General Manager, Corporate Services

Reviewed by

Carolina Khan
Town Clerk, Corporate Services

Prepared by

Tracy Macdonald
Deputy Clerk, Corporate Services

Attachment(s): None

Subject: Fire Service Update

Department: Community Services

Division: Orangeville Fire

Report #: CMS-2023-012

Meeting Date: 2023-05-15

Recommendations

That report CMS-2023-012, Fire Service Update, be received.

Background and Analysis

Prior to 2003, Orangeville and surrounding areas protected by Orangeville Fire Department were serviced by only volunteer firefighters.

In 2003, The Town of Orangeville moved to a composite Fire Department hiring 9 Firefighters to protect and service the residents and surrounding areas, from 0600 – 1800 hours, 7 days weeks, year-round. Responses after 1800 hours were tasked to volunteer firefighters who were summoned to respond. Between 2003 and 2017 an additional 3 firefighters were hired bringing the total full-time complement to 12.

In 2018, Council approved 24-hour fire protection coverage and subsequently the Town of Orangeville hired 8 additional Firefighters bringing its full-time firefighting complement to up to 20 career firefighters working on 4 Platoons, who service the Town of Orangeville and surrounding area 24-hours a day, 365 days a year.

Under Council direction in becoming a full service, all hazard firefighting force, the stakeholders have seen a multitude of improvements on many levels.

Orangeville Fire Services' response times have reduced for in-town calls from an average of 13 minutes in 2018, and in 2019 (first full year of 24-hour coverage), this average was reduced to 4 minutes. Currently, Orangeville Fire is proud to have an exceptional response time of approximately 3 minutes and 7 seconds in 2022, which is below the standard response time recognized by the National Fire Protection Association.

‘A fire doubles in size every 30 seconds, causing everything in the room to burn in as little as 3 minutes.’, (phoenix.gov/fire/safety, 2023)

Prior to 2018, residents received two levels of response, also called tiers of service from Orangeville Fire. Career Firefighters responded to non-emergency and emergency calls, during working hours of 0600 – 1800 hours. Calls for service during the 1800-0600 hours were on a secondary tier schedule and were responded to by volunteer firefighters. Following the hiring of the 24-hour coverage, residents now receive full service no matter the time of day.

Additionally, the Training Division has increased training hours by approximately 270%. In 2017, 256 training sessions were conducted which yielded 4,762 training hours. Five years later, in 2022, there were 1,597 training sessions which accumulated 12,826 training hours. The availability of Career Firefighters who are involved in training Volunteer Firefighters has greatly improved the training program, and in saying that, the service to the community and stakeholders through community events and education has seen improvements.

In 2019, Fire Underwriters Survey assessed Orangeville’s fire defenses for the primary purpose of fire insurance grading and classification. The Fire Service Underwriters Survey provides data on public fire protection for fire insurance statistical work and underwriting purposes of subscribing insurance companies. Subscribers of Fire Underwriters Survey represent approximately 85 percent of the private sector property and casualty insurers in Canada. Orangeville Fire is proud to report that since the last assessment, our scores have improved in both the Homeowners and Commercial Lines. This marked improvement is largely in part to the response times of the 24/7 full time fire service and the firefighters who respond quickly and efficiently within the Town of Orangeville and the municipal partners we service.

Strategic Alignment

Strategic Plan

Strategic Goal: Future-Readiness

Objective: Due diligence – confirm applicable governance and policy regimes.

Sustainable Neighbourhood Action Plan

Theme: Corporate and Fiscal

Strategy: Create and integrate sustainable principles into Town Policies, Processes and Practices.

Notice Provisions

None.

Financial Impact

None.

Respectfully submitted

Reviewed by

Heather Savage
General Manager, Community Services

Mike Richardson
Acting Fire Chief, Community Services

Prepared by

Ashleigh Milliner-Cowan
Fire Services Administrative Assistant, Community Services,

Attachment(s): None.

Subject: Aerial Fire Truck - Request for Additional 2024/25 Funds

Department: Corporate Services

Division: Orangeville Fire

Report #: CMS-2023-013

Meeting Date: 2023-05-15

Recommendations

That report CMS-2023-013, Aerial Fire Truck Request, be received.

And that Council approve the shortfall of \$535,632 from the following funding sources:

RF – Fire Fleet	\$ 100,000
RF – Police Fleet	\$ 185,000
RF – General Capital	<u>\$ 250,632</u>
Total shortfall	<u>\$ 535,632</u>

And that Council approve the reallocation of The Police Fleet Reserve Fund in the amount of \$185,000 towards the Orangeville Fire Aerial Truck

And that Council approve the 2024 and 2025 amounts, previously approved in principle through the 2023 Budget process, of \$700,000 from the following funding sources:

DC RF – Fire	\$ 200,000
External Financing	<u>\$ 500,000</u>
Total funding to be approved	<u>\$ 700,000</u>

Background and Analysis

Through the 2023 Capital budget, Council approved the replacement of the 2002 Pierce 105-foot aerial fire truck. An aerial fire truck is a specialized vehicle that provides fire personnel with a mobile elevation platform to perform fire and rescue operations. It's imperative this vehicle be replaced to maintain public and firefighter safety, uphold

adequate firefighting capabilities, and sustain The Town of Orangeville's Fire Underwriters Survey rating.

Purchasing fire apparatus has changed over the years, due to price increases, material lead time delays, delivery forecasting, and the final delivery date. These issues have produced limitations and interruptions to the supply chain. These uncontrollable limitations have impacted Fire Service planning, and procurement. The Aerial Replacement project was initially moved forward due to a 36-month delivery schedule from date of Purchase Order. In the past, purchasers would have seen typical delivery times for such an apparatus in the neighbourhood of 14 to 18 months.

Orangeville Fire's Apparatus Committee evaluated the current and future needs of The Town of Orangeville and our Municipal Partners to determine the design of a sustainable fire apparatus. Staff are recommending that a 100ft aerial platform built by Pierce Manufacturing, shown in Figure 1, be that future aerial device of Orangeville Fire Services.

Figure 1: 100-foot Aerial Fire Truck



Orangeville Fire utilized Canoe/Sourcewell, a group procurement organization to maximize discount opportunities through existing contracts. They were instrumental in sourcing an aerial truck however, the cost is much higher than anticipated. Staff worked with the Town's procurement Legal Counsel, LMX, to review and assess the financial quote received from Peirce Manufacturing. This quote is valid until May 24, 2023 at which point, if the Town purchases the truck, the price is locked in and will not increase.

An aerial truck provides the following assurances when in an emergency:

Health and Safety:

- Stable elevated work platform to operate from for extended periods of time in an ergonomic position.
- Building construction, materials and building systems often hamper firefighting efforts. For example, a house built with light weight construction, steel roof with solar panels increases the dangers to firefighting operations.
- It provides a safer way to remove occupants and firefighters from elevated areas.
- Firefighters in the bucket will have direct control over the operations of the aerial.
- Lower ride height creates a more stable and comfortable ride. It will also lessen the chance of overhead obstruction collisions.
- Vehicle has the least amount of tail swing, less than all comparators, which will lessen the chance of hitting obstructions turning into tight spaces.

Fire / Rescue Operations:

- Firefighters can flow up to 2000 gallons per minute, which is twice as much water as our previous aerial.
- Bucket is designed for use in technical rescues and patient removal from elevated areas.
- Design of the vehicle is better tactically for various fire operations: for example, a Broadway fire - this vehicle can operate at a mere 20 ft setback with the ability to operate at minus 20 degrees elevation.

Other important Benefits:

- Replacement of current aerial helps sustain The Town of Orangeville's Fire Underwriters Survey Rating.
- Recommend aerial device will fit into present day fire station without effecting current fleet. Unit has an overall length of 41ft 5 inches.

Therefore, Staff are recommending Council approve additional funding, to be allocated over the next two years, to purchase the Fire aerial truck. Funding details and available sources are outlined in the Financial Impact section.

Strategic Alignment**Strategic Plan**

Strategic Goal: Community Vitality

Objective: Support, citizen, and staff health, security, and wellbeing. Continue efforts to enhance community safety.

Sustainable Neighbourhood Action Plan

Theme: Corporate Fiscal

Strategy: Create and integrate sustainable principles in the Town's processes and practices.

Notice Provisions

None.

Financial Impact

During the 2023 budget deliberations, Council approved total expenditures of \$2,100,000 and the related funding. \$1,400,000 was approved in 2023, and \$500,000 and \$200,000 was approved in 2024 and 2025, respectively, in principle. Allocation of funding is as follows:

	2023	2024	2025	Total
<i>Expenditures</i>	1,400,000	500,000	200,000	2,100,000
<i>Funding</i>				
RF - Fire Fleet	800,000			800,000
RF - General Capital	600,000			600,000
DC RF - Fire			150,000	150,000
External Financing		500,000	50,000	550,000
	1,400,000	500,000	200,000	2,100,000

As per the quotation received from Canoe/Sourcwell, the total equipment cost will be \$2,710,920 + HST. With the non-refundable portion of HST, the total cost will be \$2,758,632. Should staff pay a deposit of \$1,400,000 (amount approved in 2023), the Town would be eligible for a \$123,000 discount, bringing the total cost down to \$2,635,632. This leaves a shortfall in available funding of \$535,632. It is recommended that Council approve the 2024 and 2025 funding outlined above, plus the shortfall of \$535,632 from the following funding sources:

RF – Fire Fleet	\$ 100,000
RF – Police Fleet*	\$ 185,000
RF – General Capital	<u>\$ 250,632</u>
Total shortfall	\$ 535,632
Funding approved in principle	<u>\$ 700,000</u>
Total funding to be approved	\$1,235,632

*The Police Fleet Reserve Fund has a balance of approximately \$185,000. In the past, this was used towards vehicles under the Orangeville Police Service (OPS). With the disbandment of the OPS in 2020, and the related sale of Police Vehicles, this Reserve Fund is no longer required. It is recommended that funds be directed to the remaining protection service, Orangeville Fire, to offset costs of the aerial truck.

In summary, the recommendation from Staff is that Council approve the additional funding of \$1,235,632 as outlined above. \$1,400,000 will be spent in 2023 with the remaining, \$1,235,632 to be paid upon delivery of the equipment.

Respectfully submitted

Reviewed by

Heather Savage
General Manager, Community Services

Mike Richardson
Acting Fire Chief, Community Services

Prepared by

Ashleigh Milliner-Cowan
Fire Services Administrative Assistant, Community Services

Rebecca Medeiros
Financial Analyst - Operations, Corporate Services

Attachment(s):

None.

Subject: Fire Chief Appointment

Department: Community Services

Division: CMS

Report #: CMS-2023-015

Meeting Date: 2023-05-15

Recommendations

That report CPS-2023-015 Fire Chief Appointment, be received;

That in accordance with section 6(1) of the Fire Protection and Prevention Act and Town of Orangeville By-law 2001-092, being a by-law to establish and regulate the Town's Fire Department, Michael Richardson be appointed as Acting Fire Chief.

Background and Analysis

Section 6(1) of the Fire Protection and Prevention Act outlines that a municipality shall appoint a Fire Chief who is responsible for handling all fire protection services of the municipality on behalf of, and in the manner directed by, the Council of the municipality (by-law 2001-092), including:

- (a) fire suppression, fire prevention, fire safety education and communications;
- (b) training of persons involved in the provision of fire protection services;
- (c) rescue and emergency services;
- (d) implementing policies, standard operating procedures, orders and guidelines necessary to implement the approved policies and to ensure the care and protection of all department personnel and fire equipment;
- (e) annual reporting, budget estimates and specific reports requested by the Chief Administrative Officer or Council;

- (f) Participate in any county, district or regional mutual aid plan established by a fire coordinator appointed by the Fire Marshall or any other similar reciprocal plan or program.

The purpose of this report is to recommend the appointment of Michael Richardson as Fire Chief effective May 16, 2023. The Fire Chief is ultimately responsible to Council through the Chief Administrative Officer.

Council must pass a by-law to appoint the Fire Chief to satisfy the authority of the Municipal Act.

Strategic Alignment

Strategic Plan

Strategic Goal: Corporate Capacity

Objective: Approachability – Ensure access to Council and Town staff

Sustainable Neighbourhood Action Plan

Theme: Corporate and Fiscal

Strategy: Not applicable

Notice Provisions

None

Financial Impact

None

Respectfully written and submitted by

Heather Savage
General Manager, Community Services

Subject: Library Building Reserve

Department: Community Services

Division: Orangeville Public Library

Report #: CMS-2023-017

Meeting Date: 2023-05-15

Recommendations

That report CMS-2023-017, Library Building Reserve, be received;

And that Council approve the Library Boards' request to access to the Library Building Reserve to a maximum of \$52,000 to cover the cost of tile flooring on the lower level of 1 Mill Street and artistic branding;

And that Council contribute up to one third of the cost to complete the Facility Needs Assessment Study (from the Library Building Reserve) in collaboration with Facilities/Recreation, to a maximum of \$ 75,000.

Purpose

The purpose of the report is to seek Council approval to access funds to a maximum of \$127,000 from the Library Building Reserve (current balance \$477,550) for two capital projects: new tile flooring and artistic branding for the Mill Street Library, and to contribute a third of the total cost for the Community Services' Facility Needs Assessment Study.

Background and Analysis

Mill Street Flooring and Branding

The creation of the new elevator shaft and washrooms at Mill Street Library required the pink tiles in those areas be removed. The contract for this project covers the cost of replacing the tile in the affected area, however, this would result in two different types of flooring on the main landing of the lower level. This is an aesthetic issue as the existing flooring, although past its life expectancy, is not failing.

The artistic branding includes finishing touches to the green living wall and enhanced design of the book drop. These proposed upgrades are not within the original scope, or budget, of the Mill Street Library renovation project.

At the April 26, 2023 meeting of the Library Board the following motion was approved.

Report 23-05 Renovations at the Mill Street Library_(Attachment 1)

That report 23-05, dated April 26, 2023, with respect to the Library Building Reserve, be received;

And that the board approve the allocation of funds from the Library Building Reserve to cover the additional costs outside the contract for the renovation of 1 Mill Street:

- 1) additional flooring to a maximum of \$ 27,000**
- 2) artistic branding to a maximum of \$ 25,000, both subject to final Council approval.**

Facility Needs Assessment Study

At the November 22, 2022, library board meeting a motioned passed approving the justification and cost estimate for the Study, at that time the source of funding was not identified as the library building reserve.

During Council budget deliberations in January 2023 \$100,000 was committed to the Facility Needs Assessment Study from the Library Reserves. The Library Board had yet to approve this funding.

On April 26 the Library Board approved a maximum of \$75,000 to be sourced from the Library Building Reserve. This funding was adjusted from its original amount of \$100,000 and now requires Town Council approval. The motion from the Library Board is as follows.

Report 23-07 Update on 2023 Capital Budget (Attachment 2)

That report 23-07, dated April 26, 2023, with respect to the Update on 2023 Capital Budget, be received;

And that the board approve the allocation of an amount not greater than one third of the cost of the study to a maximum of \$75,000 from the Library Building Reserve; subject to final approval by council.

The Library Board appreciates Councils support in exploring options for future library enhancements.

Strategic Alignment

Strategic Plan

Strategic Goal: 2 – Future Readiness

Objective: 4 – Due Diligence

Sustainable Neighbourhood Action Plan

Theme: Corporate and Fiscal

Strategy: Demonstrate municipal leadership by considering the environmental, social, and economic impacts of all Town decisions

Financial Impact

Reduction to the Library Building Reserve to a maximum of \$ 127,000 from the current balance of \$ 477,550.

Respectfully submitted

Prepared by

Heather Savage,
General Manager, Community Services

Darla Fraser,
CEO, Library

Attachments:

1. Report 23-05 Library Building Reserve
2. Report 23-07 Update on 2023 Capital Budget

The Corporation of the Town of Orangeville

Report to Library Board



To: Chair and Members of the Board
From: Darla Fraser, Chief Executive Officer
Date: April 26, 2023
Report #: 23-05
Subject: Library Building Reserve

Recommendation:

That report 23-05, dated April 26, 2023, with respect to the Library Building Reserve, be received;

And that the board approve the allocation of funds from the Library Building Reserve to cover the additional costs outside the contract for the renovation of 1 Mill Street:

- 1) additional flooring to a maximum of \$ 25,000**
- 2) artistic branding to a maximum of \$ 25,000**

subject to final approval by Council.

Purpose:

The purpose of this report is to seek board approval to access funds from the Building Reserve for additional costs associated with the renovations at the Mill Street Library and not covered by the current contract.

Background:

For several years, as part of the library board's fiscal responsibility, it has been setting aside funds in a building reserve. As of December 31, 2022, the Building Reserve held a balance of \$ 477,550.

Lower-Level Flooring (Basement tiles)

In the 1980s, small (4" X 4") square pink tiles were installed throughout the basement, including the staff area (kitchenette and bathroom).

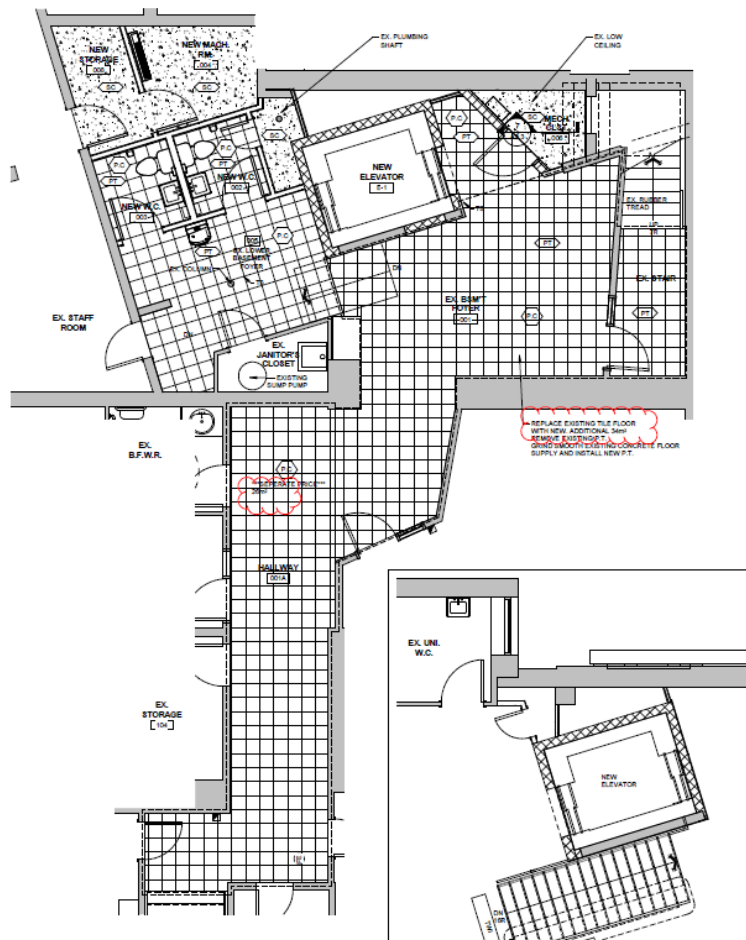
The creation of the new elevator shaft and washrooms required that the pink tiles in those areas be removed. The contract for this project covers the cost of replacing the tile in the affected area, however, this would result in two different types of flooring on the main landing of the lower level. This is an aesthetic issue as the existing flooring, although past its life expectancy, is not failing.

The additional flooring is to change the areas unaffected by the construction project:

- 1) The area between the contract area and the meeting room \$10,530.
- 2) Extend the entire hallway to the exit in the back alley \$ 7,956.
- 3) Staff area kitchenette and washroom \$ 8,000 (*unconfirmed*).

There is a cost saving factor to consider, the cost to change this flooring in the future will only increase, the most cost-effective means is to have this completed with the contractors on site.

If approved, the work will not be subject to the procurement policy as the time sensitive work would be completed by the contractor on-site and previously engaged by the Town.



Artistic Branding

In the lobby of the renovated library there will be a nine-foot living wall – it is believed to be the first in Dufferin County (*not confirmed*). This tourism worthy feature will be embellished with custom designed branding accents.

- 1) Living Wall \$ 15,000 (added as a change notice to the contract)
- 2) Books under the living wall \$ 5,000 (*unconfirmed*)
- 3) Book drop to a maximum of \$ 5,000 (*unconfirmed*)

For this additional work, we are seeking the ability to sole source as the library would like to engage the local company that completed the large book entrance to Storyland (Theatre Orangeville, 2016).

Financial Impact:

This will result in a reduction of the funds in the Library Building Reserve to a maximum of \$ 50,000.

Prepared and respectfully submitted by,

Darla Fraser,
Chief Executive Officer

The Corporation of the Town of Orangeville

Report to Library Board



To: Chair and Members of the Board
From: Darla Fraser, Chief Executive Officer
Date: April 26, 2023
Report #: 23-07
Subject: Update on 2023 Capital Budget

Recommendation:

That report 23-07, dated April 26, 2023, with respect to the Update on 2023 Capital Budget, be received;

And that the board approve the allocation of an amount not greater than one third of the cost of the study to a maximum of \$ 75,000 from the Library Building Reserve; subject to final approval by council.

Purpose:

The purpose of this report is to provide the library board with an update to the 2023 budget and seek direction on next steps.

Background:

At the November 22, 2022 meeting, the board approved a change to their budget submission on the recommendation of the CAO and the Treasurer. The future library expansion (\$ 11 M for 2024) was removed from the 10-year capital plan based on the recommendation from the Library CEO which was based on direction by Town Staff. At the same time \$ 100,000 was added for a feasibility study. According to the budget approved by council the funds are allocated from the Library Building Reserve. This was not part of the motion approved by the board.

[Report #: 22-10 Subject: Revised Draft Capital Budget 2023-2032](#), dated November 23, 2022.

See excerpt below:

The revision requested by the Chief Administrative Officer and supported by the Treasurer calls for the removal of the \$11 million project from the 2024 capital estimates and the addition of \$100,000 for a feasibility study to be completed in 2023.

A feasibility study aims to provide an independent assessment that examines all aspects of a proposed project, including technical, cost analysis, funding options, floor plan options, site evaluations, conceptual designs, projected operational cost, and environmental considerations. The feasibility study is a logical request as it would take the project to the next level with a site-specific investigation.

The recommendation from the consultants (Orangeville Building and Branding Strategy) provides some general estimates, but those figures require greater scrutiny and updating. Orangeville Town Council [not staff] has the authority to change the estimates prior to approval. Typically, Town Council would provide some general direction and send the proposed budget back to the board for re-work if Council felt an adjustment was needed [this did not happen].

Regardless, [this was approved by council](#) and it has now been identified. It will be the decision of this board as to their level of the board support from the reserves to this capital project. The request has been revised to reflect to not more than one-third of the cost of the study to a maximum of \$ 75,000, as the library is an important component in this consideration of these key town assets.

The elevator replacement and lobby renovation of Mill Street is funded entirely through the Facilities division, representing a significant investment by the Town in library services. As owners of the project, this division, has been exceptional to work with. The facilities division also provides outstanding support to the library on a daily basis – we could not offer the services we do without their support.

The Finance division of Corporate Services Department will not touch the library building reserve without a resolution from the board supported by council.

Financial Impact:

The impact will be a reduction in the balance (currently \$ 477,550) of the Library Building Reserve in the amount approved by the Board.

Prepared and respectfully submitted by,

Darla Fraser,
Chief Executive Officer

Reviewed by, Rebecca Medeiros, Financial Analyst – Operations, Corporate Services

Subject: Fareless Transit Update

Department: Infrastructure Services

Division: Transportation and Development

Report #: INS-2023-035

Meeting Date: 2023-05-15

Recommendations

That report INS-2023-035, Fareless Transit Update, be received.

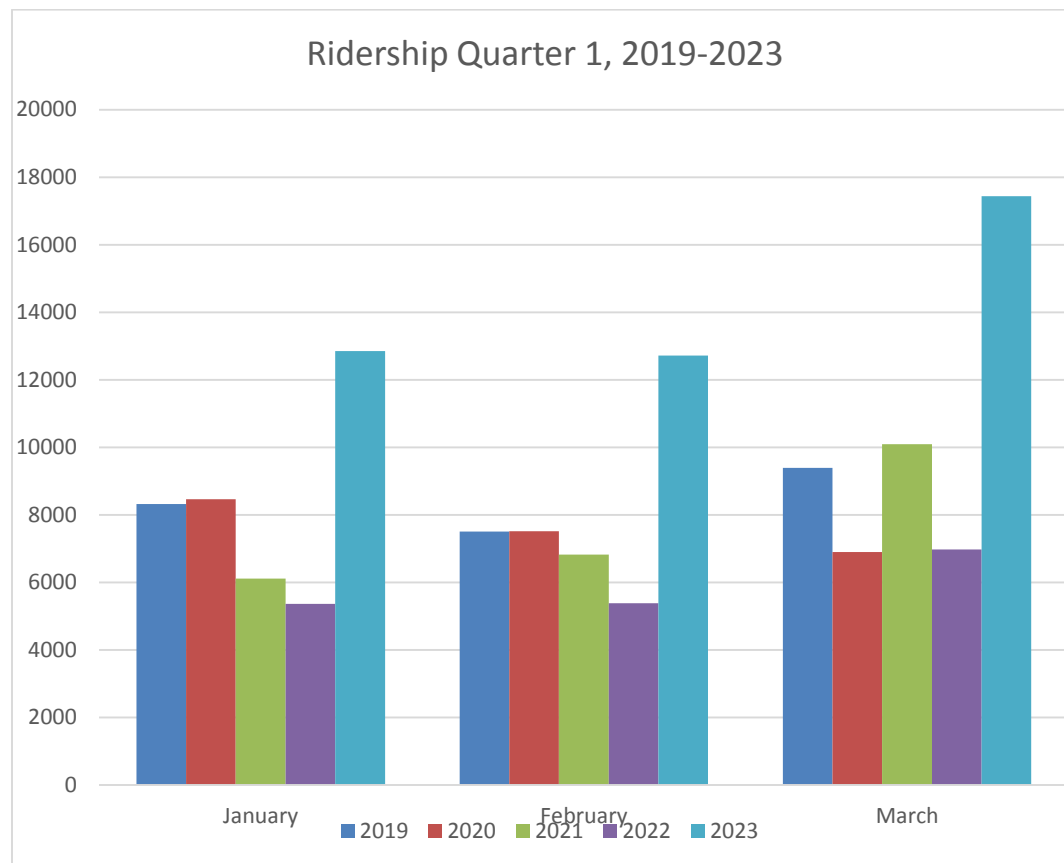
Background and Analysis

The purpose of this report is to update Council on the number of customers or riders using Orangeville Transit for the first quarter of 2023.

For comparison purposes, it should be noted that Staff has used year 2019 as the base line for the analysis as some of the data in 2020, 2021 and 2022 may have been somewhat skewed due to the pandemic and other restrictions imposed on transit systems by provincial government. As such, staff deemed it prudent to compare the current numbers in 2023 (Q-1) to a time when there were no restrictions in place.

The following chart provides the actual ridership data for Orangeville Transit for Quarter 1 between 2019 and 2023, inclusive.

Since the beginning of the fareless transit initiative in January of 2023, Orangeville Transit's ridership has increased approximately 71% since the same time in 2019. The data also seems to indicate that the number of monthly users is trending upwards over the same period in 2019.



	2019	2020	2021	2022	2023	Average Monthly Increase from 2019
January	8,322	8,458	6,106	5,365	12,846	54%
February	7,502	7,516	6,824	5,380	12,716	70%
March	9,393	6,897	10,087	6,970	17,437	86%
Totals	25,217	22,871	23,017	17,715	42,999	71%

Strategic Alignment**Orangeville Forward – Strategic Plan**

Priority Area: Municipal Services

Objective: Respectful of Cost and Impact to Community

Sustainable Neighbourhood Action Plan

Theme: Transportation System

Strategy: Promote more sustainable and efficient transportation options

Notice Provisions

N/A

Financial Impact

There is no financial impact from this report.

Respectfully submitted

Tim Kocialek, P. Eng., PMP
General Manager Infrastructure Services

Prepared by

Tony Dulisse, CET
Manager Transportation & Development

Attachment(s): N/A

Subject: 355A Broadway – Residential Demolition Permit Application – RD-2022-02

Department: Infrastructure Services

Division: Planning

Report #: INS-2023-040

Meeting Date: 2023-05-15

Recommendations

That Report INS-2023-040, 355A Broadway – Residential Demolition Permit Application – RD-2022-02 be received;

And that Residential Demolition Application (RD-2022-02), be approved, subject to the following conditions:

- 1. That Site Plan Application SPA-2022-01 be approved and a Site Plan Agreement be executed prior to the issuance of any demolition permits;**
- 2. That the applicant constructs and substantially completes the new building to be erected on the subject property no later than two (2) years from the date of the issuance of the demolition permit; and**
- 3. That a Construction Waste Management Plan be implemented by the developer.**

Background

The land subject to this application is comprised of one parcel located on the north side of Broadway between Blind Line and C Line, directly across from Diane Drive. The subject land is legally described as Part of the East Half of Lot 1 Concession 3 (Geographic Township of Mono) and is municipally known as 355A Broadway. The subject land has a total area of approximately 5.275 hectares (13 acres), with approximately 136.6 metres (448 feet) of frontage along Broadway. The subject land currently contains a detached dwelling, which is proposed to be demolished. A location map of the subject land is included as Attachment No. 1.

The owner has submitted a residential demolition application to demolish the existing dwelling. This demolition is required to make way for the redevelopment of the property, which consists of a 3-storey Long Term Care Facility containing 160 beds.

The purpose of this report is to analyze the proposal relative to the demolition control framework and provide a recommendation for a Council decision concerning this application.

Demolition Control

The Town's Demolition Control Area By-law (No. 2003-126) is administered in accordance with the Planning Act, which allows municipalities to establish a demolition control area prohibiting any residential demolition without approval by Council, or their delegated authority. Under this By-law, all lands within the Town's jurisdiction are subject to demolition control and require Council approval for any residential dwelling demolition. Circumstances where a dwelling is deemed an immediate safety hazard by the Chief Building Official are exempt from this demolition control requirement.

Demolition control intends to preserve residential properties by preventing premature demolition of viable housing stock and ensuring that any replacement development is approved and constructed within a reasonable time period thereafter. Demolition approvals can therefore include conditions to be fulfilled prior to, or in conjunction with the demolition occurrence.

Demolition control also avoids the creation of vacant lots for prolonged periods and susceptibility to property standards infractions (i.e. trespassing, vandalism). To achieve this, demolition control works in tandem with a property standards By-law, which ensures that properties are maintained to an appropriate standard. This prevents properties from being neglected in a way that could accelerate their deterioration to a point where demolition becomes an apparent necessity.

Application Review

The residential demolition permit application was circulated to Internal Divisions, for review and comment. As a result of the circulation, no concerns were raised with respect to the demolition permit. Planning Division staff recommends approval of the demolition permit application, subject to the following conditions:

1. That Site Plan Application SPA-2022-01 be approved and a Site Plan Agreement be executed prior to the issuance of any demolition permits;
2. That the applicant constructs and substantially completes the new building to be erected on the subject property no later than two (2) years from the date of the issuance of the demolition permit;
3. That a Construction Waste Management Plan be implemented by the developer.

These conditions will ensure that the proposed development will be well advanced in the planning approvals process before demolition occurs. Further, the conditions would require the new building construction to be completed within two years of demolition approval, ensuring that the site does not remain vacant for a prolonged period. This condition is enabled by the demolition control provisions of the Planning Act, which also allows fines to be imposed if this condition has not been met following demolition.

Additional Applications Required

A Site Plan Approval application (SPA-2022-01) has been submitted by the applicant to permit a 3-storey, 160 bed Long Term Care Facility, and is currently in the final stages of review. The execution of a Site Plan Agreement between the applicant and the Town will be required upon the completion of this application. The current Site Plan is included as Attachment No. 2.

Strategic Alignment

Strategic Plan

Strategic Goal: Economic Resilience

Objective: Ensure availability and affordability of employment lands and housing

Sustainable Neighbourhood Action Plan

Theme: Land Use and Planning

Strategy: Co-ordinate land use and infrastructure planning to promote healthy, liveable and safe communities.

Notice Provisions

There are no public notification provisions applicable to this report.

Financial Impact

There are no financial impacts anticipated to the Town arising from this report.

Respectfully submitted

Reviewed by

Tim Kocialek
General Manager, Infrastructure Services

Brandon Ward, MCIP, RPP
Manager, Planning

Prepared by

Larysa Russell, MCIP, RPP
Senior Planner, Planning

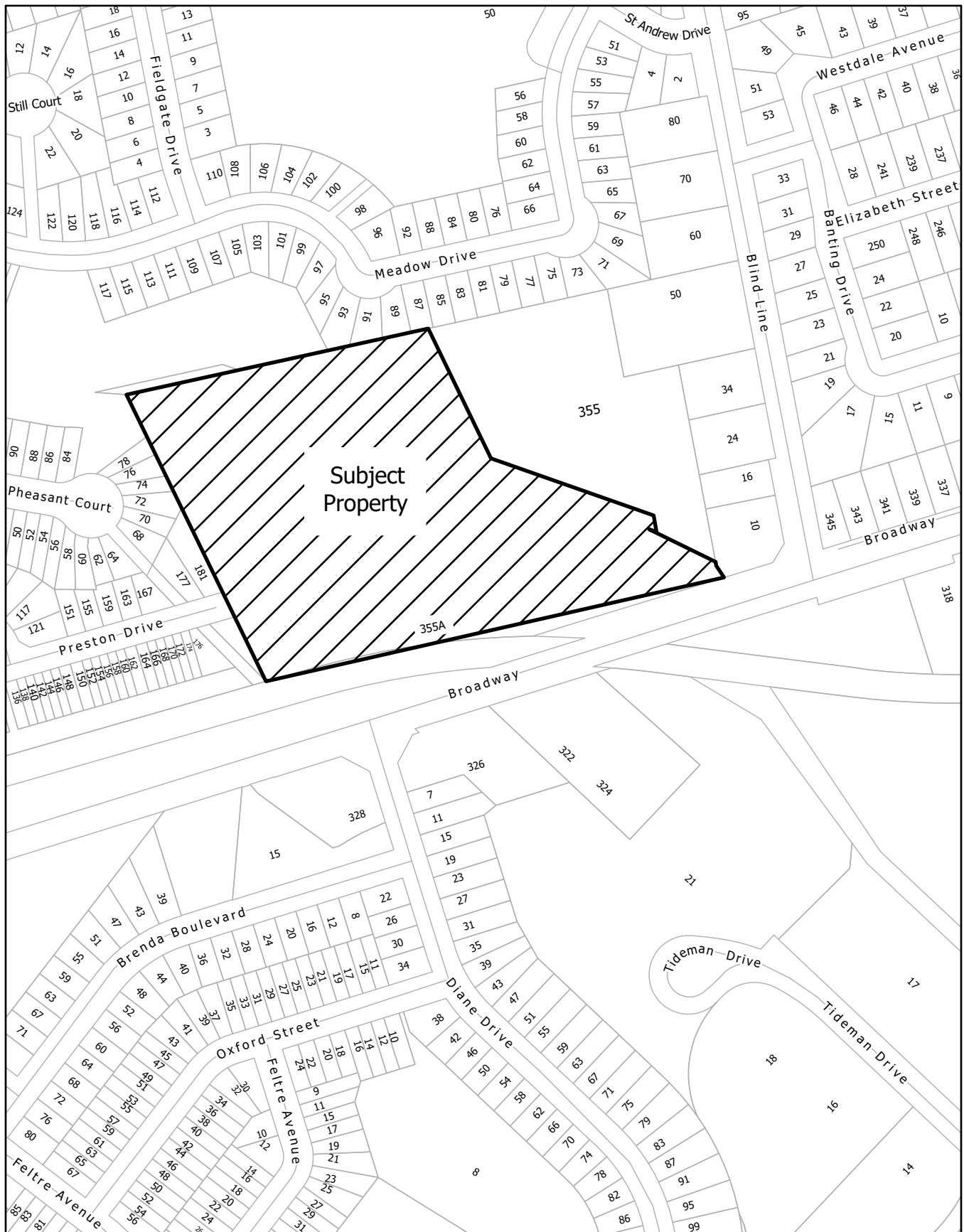
Attachments: 1. Location Map
 2. Site Plan

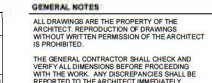
Location Map

File: SPA-2022-01

Applicant: 848614 Ontario Inc.

Agent: The Jones Consulting Group Ltd.





ALL WORK SHALL CONFORM TO THE LATEST EDITION OF THE ONTARIO BUILDING CODE. IT SHALL BE SUFFICIENT TO COVER ALL ELECTRICAL, MECHANICAL AND ELECTRICAL WORK.



The image is an aerial photograph of a residential neighborhood. A red hand-drawn outline on the left side of the image identifies a specific area as the 'PROPOSED SITE'. This area appears to be a vacant lot or a small cluster of trees. To the right of the proposed site, there are several existing houses with visible roofs and driveways. The surrounding area includes more trees and what looks like a road or driveway running horizontally across the middle of the image.

LEGEND

	PROPERTY LINES
	PROPERTY SETBACKS
	DRIP LINE
	10m BUFFER 201 (DRIP LINE)
	10m WETLAND
	CRIOZER PROPOSED REGIONAL FLOODLINE
	CRIOZER PROPOSED REGIONAL FLOODLINE
	30m BUFFER - WATER COURSE
	30m BUFFER - MILL CREEK
	30m BUFFER - WATER COURSE
	PROPOSED WATER MAIN (A 1.1)
	PROPOSED STORM (A 1.1)
	PROPOSED STORM (A 1.1)
	TENTENT OF WORK (A 1.1)
	DEWATERING (A 1.1)
	PROPOSED ASPHALT
	NEW CONCRETE
	NEW ASPHALT
	HEAVY DUTY ASPHALT
	LANDSCAPED AREA, REFER TO LANDSCAPE PLAN
	FIRE HYDRANT
	SEWER CONNECTION
	L.S. LIGHTING STANDARD
	MH MAN HOLE
	HP HYDRO PUMP
	C.C. CONCRETE CURB
	72" TACTILE WARNING RIDGE
	SIGN #1 - "FIRE ROUTE - NO PARKING"
	SIGN #2 - "FIRE ROUTE - NO PARKING"
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**TED
HANDY
ASSOCIATES**
INC. ARCHITECT

100 Oakley Street
Beverly Hills, CA 90210

Tel. 705.734.3500

Avalon Care Centre

355A Broadway, Orangeville, ON

Site Plan

Project number	142
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A1.1

Scale	As indicated
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Subject: Agreement with Dufferin County for Transit Terminal

Department: Infrastructure Services

Division: Transportation and Development

Report #: INS-2023-041

Meeting Date: 2023-05-15

Recommendations

That report INS-2023-041, Agreement with Dufferin County for Transit Terminal, be received;

And that Council Direct the Mayor and Clerk to sign the Memo of Understanding, in substantially the same format as the one attached to this report and to the satisfaction of the General Managers of Infrastructure Services and Corporate Services, setting out the terms and conditions for future land use and easement agreements between the Town of Orangeville and the County of Dufferin for the use of the Property at 30 Centre Street, the Edelbrock Centre Lands.

Background and Analysis

The Town of Orangeville (Town) and the County of Dufferin (County) have been in discussions regarding land uses for the property municipally known as 37 Hillside Drive and 30 Centre Street, Orangeville, Ontario and locally know as the “**Edelbrock Centre Lands**”.

The lands were donated to the County by virtue of Donation Agreement between the Edelbrock Family and the County of Dufferin. Subject to the terms of the Donation Agreement, the County will receive freehold title to the Edelbrock Centre Lands on or before October 13, 2026. For the period prior to the conveyance of freehold title, the County is the tenant of the Edelbrock Centre Lands pursuant to the lease agreement between the two parties.

The Town had studied the feasibility of redeveloping the portion of the Edelbrock Centre Lands shown as shown on Attachment 1 to this report for the purpose of building and developing a new transit transfer terminal for the Town’s municipally owned transit system to serve the residents of the Town of Orangeville. Based on that study and

discussions between the Town and the County, Staff deemed the property to be a prime location for a transit terminal transfer station (terminal) as it was central to its current operations and routes.

Since the County, is not the out right owner of the property and will not be until October of 2026, the County and their solicitor's had suggested that a sub-lease was not appropriate at this time. It was therefore suggested that a Memo of Understanding (Memo) be developed to allow the Town to pursue construction of the transit terminal and continue with its program to provide updated service to its residents. Based on that, Staff from both municipalities, with guidance and assistance from its solicitors, prepared a Memo to outline the terms of the agreement.

The Memo is attachment 2 to this report. It is prudent to note that although the memo has not been "finalized" by both parties, Staff and solicitors have fundamentally agreed to the format and wording in principle. It is for this reason that the recommendation of this report is outlined and written in such a way that it offers flexibility to adjust some wording as may be required. Any changes would be considered minor in nature. However, the form and intent of the agreement will remain and be in substantially the same form as attached to this report.

The Memo also speaks to the transition from that agreement to an easement being granted in favour of the Town when the County takes outright ownership of the lands on October 13, 2026.

Staff are recommending this approach to ensure that construction of the terminal proceeds in a timely manner and is completed in 2023 so that the Town can continue to develop its transit system and update its level of service as previously reported. Essentially this administrative process would proceed concurrently with the physical construction of the terminal to save time and expedite the start of construction. Any changes that may be made to the Memo of Understanding will be highlighted and brought back to a future Council meeting as an information item.

A Contractor for the work has been secured and a contract is being prepared so that construction can begin in June or July of this year. Given previous discussions with the County, Staff are confident that once the Memo is signed by both parties, transition to a lease will be seamless.

Strategic Alignment

Orangeville Forward – Strategic Plan

Priority Area: Municipal Services

Objective: Respectful of Cost and Impact to Community

Sustainable Neighbourhood Action Plan

Theme: Transportation System

Strategy: Promote more sustainable and efficient transportation options

Notice Provisions

N/A

Financial Impact

There is no financial impact from this report.

Respectfully submitted

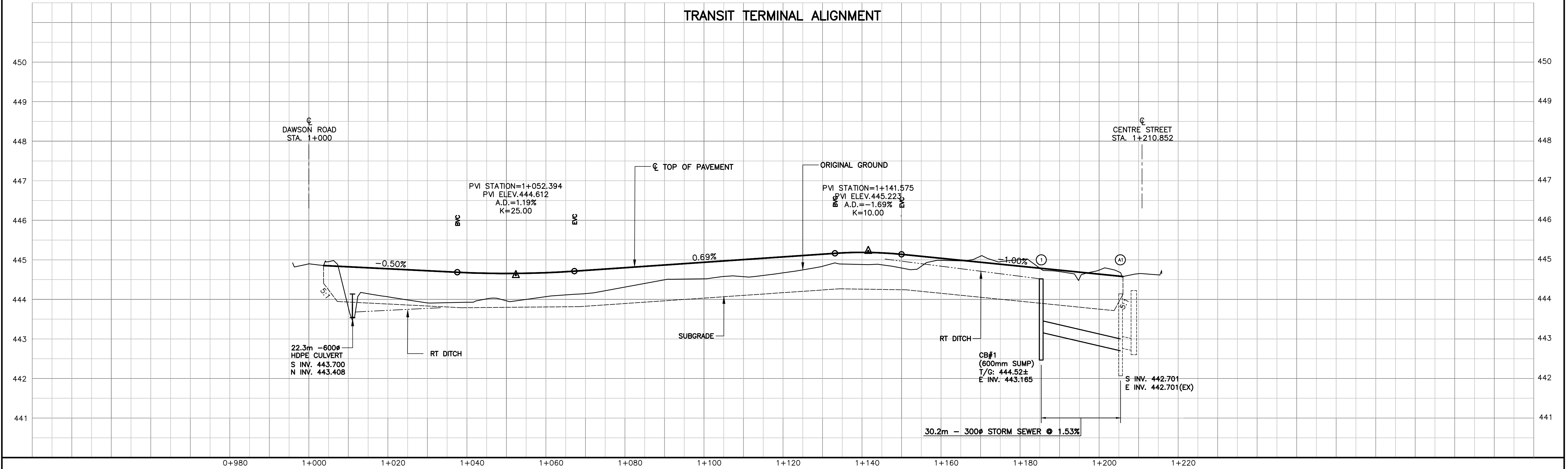
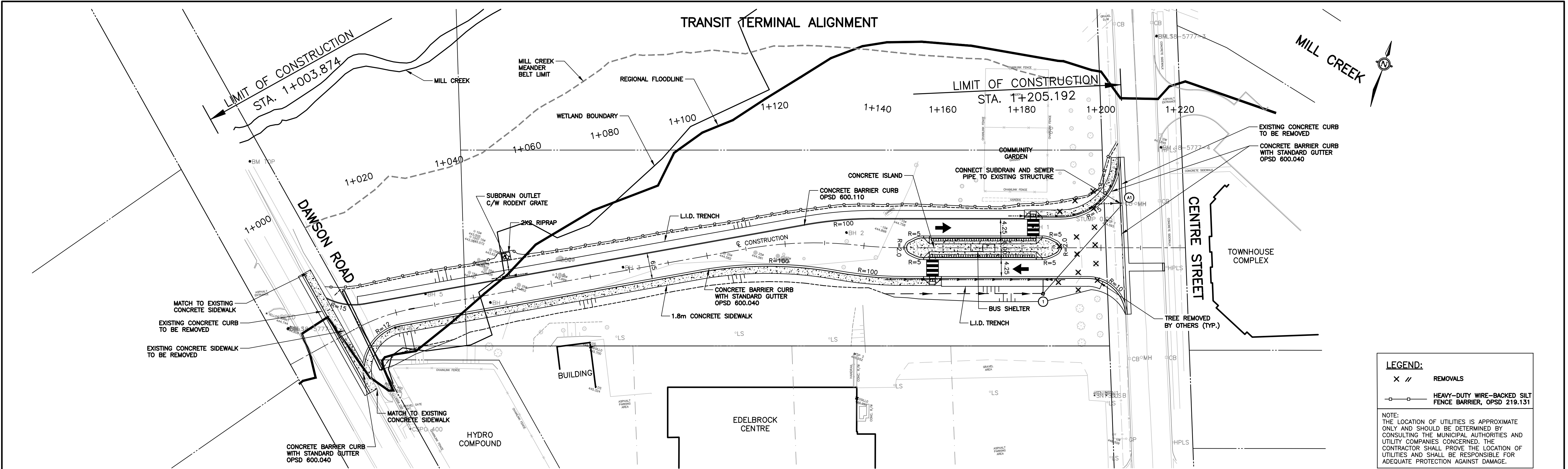
Tim Kocialek, P. Eng., PMP
General Manager Infrastructure Services




Prepared by

Tony Dulisse, CET
Manager Transportation & Development

Attachment(s):

1. Memo of Understanding
2. Plan showing the Transit Terminal



NOTES						ORANGEVILLE TRANSIT TERMINAL ROADWAY AND PLATFORM CONSTRUCTION	TOWN OF ORANGEVILLE 87 BROADWAY ORANGEVILLE, ONTARIO L9W 1K1		PROJECT No M5777			TRITON ENGINEERING SERVICES LIMITED Consulting Engineers		SCALES 1:500 HORIZONTAL 1:50 VERTICAL	
05	MAR. 2023	ISSUED FOR CVC APPROVAL – 4TH SUBMISSION	T.J.K.				CONSTRUCTION PLAN & PROFILE		DRAWN BY: K.J.G.			CHECKED BY: T.J.K. APPROVED BY: H.W.W. DATE: MARCH 2022		DRAWING NUMBER 01	
04	JAN. 2023	ISSUED FOR CVC APPROVAL – 3RD SUBMISSION	T.J.K.												
03	NOV. 2022	ISSUED FOR CVC APPROVAL – 2ND SUBMISSION	T.J.K.												
02	AUG. 2022	ISSUED FOR TENDER	T.J.K.												
01	JUN. 2022	ISSUED FOR CVC APPROVAL	T.J.K.												
No	DATE	REVISION	INITIAL												

MEMORANDUM OF UNDERSTANDING

Between: THE CORPORATION OF THE COUNTY OF DUFFERIN ("**County**") and THE CORPORATION OF THE TOWN OF ORANGEVILLE ("**Town**"). The County and the Town are collectively referred to as the "**Parties**" and each a "**Party**".

Re: Edelbrock Centre – Town of Orangeville Transit Hub

Date: _____, 20____

Background

A. Pursuant to a donation agreement attached hereto as Schedule "A" and dated as of October 13, 2011 between Wilhelm Edelbrock ("**Donor**") and the County (the "**Donation Agreement**"), the County is eligible to receive title to the lands municipally described as 37 Hillside Drive and 30 Centre Street, Orangeville, Ontario (the "**Edelbrock Centre Lands**");

B. Subject to the terms of the Donation Agreement, the County will receive freehold title to the Edelbrock Centre Lands on or before October 13, 2026;

C. For the period prior to the conveyance of freehold title, the County is the tenant of the Edelbrock Centre Lands pursuant to the lease attached hereto as Schedule "B" dated December 8, 2011 between the Donor, as landlord, and the County, as tenant (the "**Lease**");

D. The Town is studying the feasibility of redeveloping the portion of the Edelbrock Centre Lands shown cross-hatched on the plan attached hereto as Schedule "C" (the "**Transit Hub Lands**") as a new transit transfer terminal for the Town's municipally owned transit system serving the Town (the "**Purpose**");

E. In accordance with the terms of the MOU, the Town and the County agree to pursue negotiation of an agreement(s) to document the proposed development of the Transit Hub Lands.

Agreement

The following are the basic terms as agreed by the Parties:

1. **Recitals**: The Parties confirm that the "Background" recitals set forth above are true and correct.
2. **Definitive Agreements**: Following mutual execution of this MOU the Parties agree to prepare an easement agreement and other related agreements required to execute the transactions contemplated herein for the period after October 13, 2026. (the "**Definitive Agreements**"). Such Definitive Agreements will contain customary representations and warranties, indemnities, conditions, covenants and agreements appropriate to the documents being negotiated.
3. **Confidentiality**:

- (a) **“Confidential Information”** is defined as non-public technical, business, marketing, proprietary, trade secret, personal or other information in any form (oral, written or electronic) reasonably understood to be confidential. Each Party agrees to take reasonable precautions to protect the other Party’s Confidential Information and not to use or disclose it to any third party, except to those of the receiving Party’s employees and contractors who need such access for purposes consistent with the Project and who owe the receiving Party an obligation of confidentiality. No Party shall be bound by confidentiality obligations if the Confidential Information (i) is required to be disclosed pursuant to court or regulatory order, provided that, the Party compelled to such disclosure provides notice to the other Party, to the extent possible, to enable such other Party the opportunity to limit the extent of disclosure; (ii) was known to such Party prior to receiving same from the disclosing Party, free of any restrictions; (iii) is learned from a third party under no apparent, implied or assumed duty of confidentiality and is not otherwise protected under law; or (iv) becomes part of the public domain other than as a result of a breach of this section and is not otherwise protected under law.
- (b) The Parties will each take reasonable precautions not to disclose the Confidential Information of the Project to any third party unless pursuant to the terms of this MOU.
- (c) The Parties will each take reasonable precautions not to disclose the Confidential Information of the Project to any third party unless pursuant to the terms of this MOU.

4. **Donation Agreement:**

- (a) The Parties acknowledge the Donation Agreement contains conditions restricting the permitted use of the Edelbrock Centre Lands.
- (b) It shall be a condition of the Definitive Agreements that any necessary approvals, if any, are obtained from the Donor for the use contemplated in this MOU and the Sublease (as defined below) contemplated herein.
- (c) The County shall be responsible for obtaining any necessary consents from the Donor, if any.

5. **Development of Transit Hub vision of Development Responsibilities:**

- (a) The Town shall be responsible for all elements of the planning, construction, permitting, development and operation of the proposed transit hub.
- (b) The County agrees to use commercially reasonable efforts to support the proposed development provided such development is in compliance with the Purpose and the terms of the Definitive Agreements.
- (c) The Transit Hub Lands shall be subleased by the County to the Town in accordance with the term sheet attached hereto as Schedule “D”. Following the transfer of freehold ownership of the Edelbrock Centre Lands to the County pursuant to the Donation Agreement, the sublease shall transition to an easement from the County to the Town.

- (d) Prior to the Town expanding the use of transit hub to serve areas outside of the Town or the use of the transit hub by privately owned transit companies, the consent of the County shall be required.
- (e) Prior to execution of the Definitive Agreements the County shall provide the Town and its contractor(s) access to the Transit Hub Lands for the purpose of inspections, surveying, testing and other pre-construction planning that would be undertaken in support of such efforts as are consistent with the Purpose "**Preparatory Work**"). Any Preparatory Work shall be done at the risk of the Town and in compliance with all applicable laws and other legal requirements. The Town shall, in advance of any access event or Preparatory Work, notify the County in writing of same and the Vendor shall be entitled to have its representatives present. With respect to such Preparatory Work, the Town shall indemnify and save the County harmless from all losses, costs, claims, third party actions, damages and expenses which the County may suffer as a result of same. The Town covenants and agrees to repair any damage occasioned by such access and Preparatory Work.
- (f) The County shall consent to and execute, if necessary, as a consenting party only, all documents reasonably presented to it by the Town which may be required to obtain any necessary rezoning, building permits or other permits required in connection with the development of the Transit Hub, including without limitation any development agreement, collateral agreement or site plan agreement, or any other similar agreement required by any governmental body having jurisdiction over the Transit Hub Lands. The County's covenants contained in the previous sentence shall be subject to the County being satisfied, acting reasonably, that:
 - (i) any such applications or proposed agreements or other matters are consistent with the Purpose;
 - (ii) the County will not be responsible or liable for any claims, costs or charges associated therewith; and
 - (iii) any and all costs, charges, liens or obligations incurred or arising in connection with any such preliminary applications, agreements or other matters shall be personal to the Town only and shall not affect, encumber, attach to or run with the County's interest in the Edelbrock Centre Lands.

6. **General:**

- (a) This MOU may be executed in counterparts by manual or electronic means, each of which so executed and delivered, whether in original or electronically, shall be deemed to be an original and which such counterparts together shall constitute one and the same agreement and notwithstanding their date of execution shall be deemed executed on the date hereof.
- (b) This MOU sets forth the entire agreement of the Parties with respect to the matters set forth herein at the date hereof and replaces all prior agreements and understandings with respect to the matters set forth herein.

- (c) This MOU is intended as an expression of interest to enter into the Definitive Agreements to give effect to the Project and is not intended to create legally binding obligations on the Parties. As such, this MOU shall not constitute a binding agreement, save and except for the provisions contained under the heading entitled “Confidentiality” which provision is intended to and shall be legally binding on the Parties, enforceable against and by each of the parties.
- (d) The invalidity or unenforceability of any provision of this MOU or any covenant herein shall not affect the validity or enforceability of any other provision or covenant hereof or herein contained, and this MOU shall be construed as if such invalid or unenforceable provision or covenant were omitted.
- (e) Either Party may assign this MOU to such Party’s affiliate, as “**affiliate**” is defined in subsection 1(4) of the *Business Corporations Act* (Ontario).
- (f) This MOU shall enure to the benefit of and be binding upon the Parties and their respective successors and permitted assigns.
- (g) The Parties undertake to execute and deliver such other documents, papers, matters and assurances that may be reasonably required and requested to carry out the intent of this MOU.
- (h) This MOU shall be interpreted pursuant to the laws of Ontario and the laws of Canada applicable therein.
- (i) Each of the Parties acknowledge that it has been recommended to them and that they have had the opportunity to each seek independent legal advice prior to executing this MOU.

[Signature page follows]

FOR VALUE received each of the undersigned agrees with the terms and conditions set forth above, effective as of the date and year first written above.

**THE CORPORATION OF THE COUNTY OF
DUFFERIN**

By: _____

I have authority to bind the corporation.

**THE CORPORATION OF THE TOWN OF
ORANGEVILLE**

By: _____

I have authority to bind the corporation.

SCHEDULE A

[NTD: Attach Donation Agreement]

SCHEDULE B

[NTD: Attach Lease]

SCHEDULE C

[NTD: Attach plan showing Transit Hub Lands]

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From: noreply@esolutionsgroup.ca
To: Mayors Office
Subject: New Response Completed for Proclamation Request
Date: April 20, 2023 2:57:45 PM

Hello,

Please note the following response to Proclamation Request has been submitted at Thursday April 20th 2023 2:55 PM with reference number 2023-04-20-007.

- **Organization or Business Name**
Ageing Well in Caledon Dufferin
- **Organization or Business Website**
<https://www.awicd.org/>
- **Date that proclamation event is to begin**
2023-6-15
- **Date that proclamation event ends**
2023-6-15
- **Will you be requesting a community flag raising? If you answer yes, please provide additional details in the section below.**
No
- **Proclamation name, details and event information**
World Elder Abuse Awareness Day (WEAAD) JUNE 15TH, 2023

Elder Abuse Prevention Ontario will join communities locally, regionally, nationally and across the world to heighten awareness of elder abuse. World Elder Abuse Awareness Day (WEAAD) focuses our attention on the need for all of us, to take responsibility in preventing elder abuse.

WEAAD was launched June 15, 2006 by the International Network for the Prevention of Elder Abuse and the World Health Organization at the United Nations. WEAAD also supports the United Nations International Plan of Action that acknowledges the significance of elder abuse as a public health and human rights issue. Since its inception, communities around the world used this day as an opportunity to raise awareness of elder abuse and neglect of older

persons, by sharing information about the facts of elder abuse, the rights of older persons and promote resources and services to support seniors' safety and well-being.

Elder Abuse Prevention Ontario in collaboration with local Elder Abuse Networks, organizations and businesses will be planning WEAAD activities across the province to mobilize community action. Activities range from educational workshops and senior fairs, proclamations to community walks, all in an effort to create awareness of elder abuse and engage people in discussions on how to promote dignity and respect of older adults.

For more information on the World Elder Abuse Awareness Day National Campaign, visit : www.weaad.ca

- **Contact Name**

Jennifer McCallum

- **Email address**

jmccallum@headwatershealth.ca

- **Phone Number**

[REDACTED]

- **Mailing Address**

[REDACTED]

[This is an automated email notification -- please do not respond]



Minutes of Heritage Orangeville

March 16, 2023, 7:00 p.m.

Electronic and In-Person Participation - Heritage Orangeville
The Corporation of the Town of Orangeville
(Chair and Secretary at Town Hall - 87 Broadway)
Orangeville, Ontario

Members Present: Councillor D. Sherwood
L. Addy
G. Sarazin
P. Miron
M. Mischkot

Members Absent: J. Bertrand
H. Daggitt

Staff Present: T. MacDonald, Deputy Clerk
B. Ward, Manager of Planning
A. Graham, Secretary

1. Call to Order

The committee was called to order at 7:00 p.m.

The committee introduced themselves.

Recommendation: 2023-001

Moved by P. Miron

That the committee appoint Councillor Sherwood as Chair and Lynda Addy as Vice Chair.

Carried

2. Disclosures of (Direct or Indirect) Pecuniary Interest

None.

3. Adoption of Minutes of Previous Meeting

Moved by L. Addy

That the minutes of the following meeting are approved:

Carried

4. Presentations

4.1 Delegation - Committee Orientation

Tracy MacDonald provided the committee with a training orientation.

4.2 Delegation - 330 Blind Line, Heritage Impact Assessment

Vanessa Hicks, Associate with MHBC Planning, provided an overview of the heritage impact assessment results and heritage permit application related to the severance to the property. The property, 330 Blind Line, contains a historically significant Georgian stone dwelling, dating from 1840. The proposal is to extend the frontage and sever the south portion of the lot, and to construct one single detached dwelling. Ms. Hicks advised that the existing zoning by-law does not distinguish between the original aspect of the building and the property in its entirety.

Brandon Ward, Manager of Planning, spoke to the zoning by-law amendment submitted for the property. A public meeting was held in February of this year and staff is wrapping up circulation of this exercise. It relates to the heritage permit efforts because of the severance has an affect on the attributes, though the proposal would not affect the original dwelling.

Mr. Miron asked what the proposed re-zoning would be, and Melissa Visser advised that an R2 zoning for a single detached dwelling is proposed.

Ms. Addy clarified that on page 22 of the assessment report, it should read that Samuel's son was born in the house.

Councillor Sherwood remarked on the loss of the maple trees, and it was advised by the owner, Ayva Cowell, that though the trees are of a considerable age, it has been advised that a number of them be removed due to risk of disease. It has also been advised that new species of trees be integrated to promote health and diversity of the grove.

Mr. Mischkot inquired as to what the process would be if something of archaeological value is found on the property once the development begins. The committee advised that should archaeological evidence be found, work would be suspended and an investigation by the ministry would ensue.

Recommendation: 2023-002

Moved by L. Addy

That the committee receive the heritage impact assessment and recommend to Council their approval of the application and;

That the committee support a by-law amendment, and recommend that staff work with MHBC Planning to make the required amendment to the zoning by-law, to permit an R2 zoning for non-designated heritage properties on the municipal register.

That an appendix be added to the by-law amendment to include the heritage features of cultural interest to the property.

Carried

Recommendation: 2023-003

Moved by L. Addy

That the committee advise for staff to make available the assessment report on the heritage building summary in Data Orangeville.

Carried

5. Items for Discussion and Reports

5.1 Demolition on a Municipal Register Heritage Property - 6 Third Avenue

Brandon Ward spoke to the demolition at 6 Third Avenue. It's in a mature residential area, the owner has come forward with a plan to demolish and make way for a new building. The property is on the Municipal Heritage Register as non-designated.

Mr. Miron inquired as to what previous responses have been to these types of requests for demolitions. Ms. Addy advised that there are two choices for the committee, to either proceed with demolition process, to designate the building. Ms. Addy also spoke to the dwindling number of pre-confederation buildings in Town. This dwelling is not of particular significance to the Regency Cottage style. The building has no association with notable Orangeville residents.

Brandon Ward advised that the owners wish to construct a larger dwelling.

Recommendation: 2023-004

Moved by L. Addy

That the committee recommend the approval of the demolition permit and;

That the committee is provided with an opportunity to document the interior and exterior of the building.

Carried

5.2 Appointments of Committee Members to Review Applications and to sit on the Official Plan Steering Committee

Recommendation: 2023-005

Moved by Councillor Sherwood

That the committee suspend voting for the alternate reviewers until the next meeting and;

That the following primary appointments be approved:

1. Mark Mischkot as the primary reviewer and Lynda Addy as the alternate reviewer, for **Heritage Permit applications** in the Downtown Heritage Conservation District.
2. Gary Sarazin as the primary reviewer for **Boulevard Café Permit applications.**
3. Lynda Addy as the primary reviewer and Paul Miron as the alternate reviewer, for **Pre-Consultation Meetings.**

4. Debbie Sherwood as the primary reviewer and Mark Mischkot as the alternate reviewer, for **Sign Variance and/or Permit applications.**
5. Lynda Addy as the primary reviewer for **clearance of conditions of demolition approvals and;**
6. Paul Miron as the primary reviewer for **Committee of Adjustment applications,**

And that Heritage Orangeville appoint (one member) Lynda Addy to serve on the Official Plan Review Steering Committee.

Carried

5.3 Committee Meeting Dates and Times

Recommendation: 2023-006

Moved by Councillor Sherwood

That the committee approved the proposed 2023 meeting dates and times.

Carried

6. Facade Improvement Applications

None.

7. Correspondence

7.1 Heritage Permit - 100 Broadway

Recommendation: 2023-007

Moved by Councillor Sherwood

That the committee receive the correspondence.

Carried

8. New Business

Councillor Sherwood advised the committee that the workplan is to be discussed for the next meeting, and to begin developing some goals for the committee. Ms. Addy was invited to present to the committee information about the Municipal Heritage Act.

Recommendation: 2023-008

Moved by P. Miron

That the committee invest in badges for public excursions.

Carried

9. Date of Next Meeting

The next meeting is scheduled for April 20, 2023 at 7:00 p.m.

10. Adjournment

The meeting adjourned at 8:40 p.m.



The Corporation of the Town of Orangeville

By-law Number 2023-

A by-law to amend By-law 2008-102, as amended, to regulate and govern mobile food and refreshment vending

Whereas Council passed By-law 2008-102 on November 3, 2008 to regulate and govern mobile food refreshment vending in the Town;

And Whereas Council deems it expedient to amend By-law 2008-102;

Now therefore be it resolved that the Council of the Corporation of the Town of Orangeville hereby enacts as follows:

1. That By-law 2008-102, as amended, be amended by deleting clause 4.2 and replacing it with:
 - 4.2(a) The Market on Broadway, the Orangeville Business Improvement Area (BIA), organizers of Town initiated events, and a special event that has been issued a Special Events Permit by the Town are not required to obtain a Mobile Food Vendor's Licence to permit the operation of refreshment vehicles and refreshment stands from the market location, during outdoor events organized by the BIA, initiated by the Town, or at a special event that has been issued a Special Events Permit by the Town.
 - (b) The Market on Broadway, the BIA, Town initiated events, and special events that have been issued a Special Events Permit by the Town are exempt from the provisions of this by-law limiting the number of vendors permitted to operate in the Central Business District.
 - (c) Participating vendors will not be required to obtain individual licences provided they do not operate outside the Market, the BIA, area specified for a Town initiated event, or area specified in a Special Events Permit issued by the Town.
 - (d) For greater clarification, all persons operating any refreshment vehicle or refreshment stand in areas other than or in addition to the Market on Broadway, BIA outdoor events, at a Town initiated event, or at a special

event that has been issued a Special Events Permit are required to obtain a licence, pay the prescribed fee and comply with the requirements of this by-law.

Read three times and finally passed this 15th day of May, 2023.

Lisa Post, Mayor

Carolina Khan, Clerk



The Corporation of the Town of Orangeville

By-law Number

A by-law to appoint Michael Richardson as Acting Fire Chief for the Town of Orangeville

Whereas Section 6 (1) of the Fire Protection and Prevention Act, 1997, S.O. 1997, c.4, as amended, provides if a fire department is established for the whole or a part of a municipality or for more than one municipality, the council of the municipality or the councils of the municipalities, as the case may be, shall appoint a fire chief for the fire department;

And whereas Section 2 of By-law 2001-092 being a By-law to Establish and Regulate the Orangeville Fire Department, provides that the head of the Fire Department shall be known as the Fire Chief;

Now therefore be it resolved that the Council for The Corporation of the Town of Orangeville hereby enacts as follows:

1. That Michael Richardson is hereby appointed as Acting Fire Chief for the Town of Orangeville.

Read three times and finally passed this 15th day of May, 2023.

Lisa Post, Mayor

Carolina Khan, Clerk



The Corporation of the Town of Orangeville

By-law Number

A by-law to authorize the entering into and execution of a Memorandum of Understanding with The Corporation of the County of Dufferin for the development of the Town of Orangeville Transit Terminal

Whereas the *Municipal Act, 2001*, S.O. 2001, c.25, S.9 provides a municipality with the powers of a natural person for the purpose of exercising its authority under this or any other Act;

And whereas Council deems it expedient to enter into a Memorandum of Understanding with The Corporation of the County of Dufferin for the development of the Town of Orangeville Transit Terminal;

Be it therefore enacted by the municipal Council of the Corporation of the Town of Orangeville as follows:

1. That Council authorize the entering into and execution of a Memorandum of Understanding, for the development of the Town of Orangeville Transit Terminal at 30 Centre Street, Edelbrock Centre Lands, between The Corporation of the Town of Orangeville and The Corporation of the County of Dufferin and all documents ancillary thereto.

Read three times and finally passed in open Council this 15th day of May, 2023.

Lisa Post, Mayor

Carolina Khan, Clerk



The Corporation of the Town of Orangeville

By-law Number 2023-

A by-law to confirm the proceedings of the Council of The Corporation of the Town of Orangeville at its closed and regular Council Meeting held on May 15, 2023

Whereas Section 5 (1) of the Municipal Act, 2001, as amended, provides that the powers of a municipal corporation shall be exercised by its council;

And whereas Section 5 (3) of the Municipal Act, 2001, as amended, provides that municipal powers shall be exercised by by-law;

Be it therefore enacted by the municipal Council of The Corporation of the Town of Orangeville as follows:

1. That all actions of the Council of The Corporation of the Town of Orangeville at its closed and regular Council Meeting held on May 15, 2023, with respect to every report, motion, by-law, or other action passed and taken by the Council, including the exercise of natural person powers, are hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this or a separate by-law.
2. That the Mayor and Clerk are authorized and directed to do all the things necessary to give effect to the action of the Council of The Corporation of the Town of Orangeville referred to in the preceding section.
3. That the Mayor and the Clerk are authorized and directed to execute all documents necessary in that behalf and to affix thereto the seal of The Corporation of the Town of Orangeville.

Read three times and finally passed this 15th day of May, 2023.

Lisa Post, Mayor

Carolina Khan, Clerk