



Committee of the Whole Agenda

Tuesday, May 12, 2020

**Immediately Following Council
Virtual meeting via Zoom**

Pages

1. CALL TO ORDER

2. APPROVAL OF AGENDA

Suggested Motion:

THAT the agenda be accepted as presented.

3. DECLARATION OF PECUNIARY/CONFLICT OF INTEREST AND GENERAL NATURE THEREOF

4. MINUTES TO BE APPROVED AND RECEIVED

a. Committee of the Whole Minutes

5

Suggested Motion:

THAT the Committee of the Whole Minutes dated April 21, 2020 be accepted as presented.

5. DELEGATIONS/PRESENTATIONS

a. Howard Allan, Accountant, Howard Allan and Associates

10

Audited Financial Statements for 2019

b. Audited Financial Statements for 2019

Trisa McConkey, Treasurer

Suggested Motion:

THAT Council approve the 2019 Audited Consolidated Financial Statements; and

THAT the statements be posted on the Town's website.

6. REPORTS

Corporate Services

- a. **2020 Public Sector Accounting Board (PSAB) Budget (Communication 131065)** 67

Trisa McConkey, Treasurer

Suggested Motion:

THAT Council approve the 2020 Public Sector Accounting Board (PSAB) Budget prepared by the Treasurer as required by the Municipal Act, 2001 O. Reg. 284/09.

Planning and Protection

- b. **DP3-02-2020, 7 Arthur Street, Lanark County Housing Corporation (Communication 131061)** 69

Joanna Bowes, Manager of Development Services

Suggested Motion:

THAT the Committee hereby authorizes application DP3-02-2020 for the construction of a 20-unit apartment building at 7 Arthur Street and directs staff to move forward with the drafting of the Development Permit Agreement with the following conditions:

1. That both garbage and recycling are stored within the building and that both garbage and recycling are removed from the site weekly;
2. That snow be removed from site after each significant snow fall;

THAT the Committee authorizes staff to issue a Development Permit upon receipt of all required information, fees and securities.

- c. **Interim Control By-law Timelines (Communication 131062)** 81

Joanna Bowes, Manager of Development Services

Suggested Motion:

THAT the staff report outlining a timeframe for completion of the Interim Control By-law Study be accepted as information.

- d. **Development Services Activity Report to April 30, 2020 (Communication 131063)** 82

Joanna Bowes, Manager of Development Services

Suggested Motion:

THAT the Development Services Planning Activity Report to April 30, 2020 be received as information.

- e. **New Refreshment Vehicle By-law to Repeal By-law 16-2016 (Communication 131064)** 83

Jennifer Hughes, By-law Administrative Clerk

Suggested Motion:

THAT Council approve the 2020 Refreshment Vehicle By-law, and that By-laws 16-2016 and 33-2017 be repealed.

7. NEW/OTHER BUSINESS

8. COMMITTEE, BOARD AND EXTERNAL ORGANIZATION UPDATES

- a. **Advisory Committee and Board Minutes** 102

Suggested Motion:

THAT the following minutes be received:

- Urban Forest/River Corridor Advisory Committee - April 22, 2020

9. INFORMATION LISTING 104

- Board of Health - Meeting Summary (Report of COVID-19 Public Health Response), April 16, 2020
- The District Municipality of Muskoka - Resolution (Community Gardens, Garden Centres and Nurseries during the COVID-19 Pandemic), April 20, 2020
- Town of Gravenhurst - Resolution (Community Gardens, Garden Centres and Nurseries during the COVID-19 Pandemic), April 22, 2020

Suggested Motion:

THAT the Information Listing dated May 12, 2020 be received as information.

10. NOTICE OF MOTIONS

11. ADJOURNMENT

Suggested Motion:

THAT the meeting be adjourned at ____ p.m.

Committee of the Whole Minutes

**Tuesday, April 21, 2020
Immediately Following the Council Meeting
Town Hall Council Chambers**

COUNCIL PRESENT: Mayor Black, Deputy Mayor Redmond, Councillor Fritz,
Councillor Seccaspina, Councillor Randell, Councillor Tennant,
Councillor Atkinson

STAFF PRESENT: Diane Smithson, CAO, Stacey Blair, Clerk, Pascal Meunier,
Director of Protective Services, Trisa McConkey, Treasurer,
Joanna Bowes, Manager of Development Services, Dee Dee
Scissons, Planning Administrative Clerk

VIRTUAL MEETING VIA ZOOM

1. CALL TO ORDER

The Chair called the meeting to order at 7:06 p.m.

2. APPROVAL OF AGENDA

Moved by: Councillor Atkinson

Seconded by: Councillor Fritz

THAT the agenda be accepted as presented.

CARRIED

3. DECLARATION OF PECUNIARY/CONFLICT OF INTEREST AND GENERAL NATURE THEREOF

1. Councillor Seccaspina - Secondary Plan, Official Plan Amendment OPA-01-2020 (Communication 131058)

Councillor Seccaspina's family owns land that could be impacted by this matter.

4. MINUTES TO BE APPROVED AND RECEIVED

1. Committee of the Whole Minutes

Moved by: Councillor Fritz
Seconded by: Councillor Tennant

THAT the Committee of the Whole Minutes dated April 7, 2020 be accepted as presented.

CARRIED

5. DELEGATIONS/PRESENTATIONS

6. REPORTS

Corporate Services

1. 2020 Business Improvement Area (BIA) Budget (Communication 131051)

Moved by: Councillor Fritz
Seconded by: Councillor Seccaspina

THAT the 2020 Operating Budget for the Carleton Place Business Improvement Area (BIA) be approved;

THAT the levy portion of the Operating Budget for the Carleton Place Business Improvement Area in the amount of \$166,403 be approved;

THAT the Treasurer be authorized and directed to prepare the requisite By-law pursuant to Section 208 of the Municipal Act, 2001, to invoice on the tax bills the levy portion of the BIA Operating Budget;

THAT the following schedule of payments for 2020 be approved:

April \$83,433

June \$83,400

CARRIED, MOTION PREPARED

2. Annual Repayment Limit (Communication 131052)

Moved by: Councillor Randell
Seconded by: Councillor Tennant

THAT Council receives the Treasurer's report regarding the Town's Annual Repayment Limit dated April 21, 2020 as information.

CARRIED, CONSENT

3. Financial Report to March 31, 2020 (Communication 131053)

Moved by: Councillor Atkinson

Seconded by: Councillor Randell

THAT Council receives the Financial Report from the Treasurer to March 31, 2020 as information.

CARRIED, CONSENT

4. Establish Final Tax Rates for 2020 (Communication 131054)

Moved by: Councillor Seccaspina

Seconded by: Mayor Black

THAT the 2020 Tax Rate By-law be forwarded to Council for approval.

CARRIED, BY LAW PREPARED

Physical Environment

5. Carleton Place Drinking Water System 2019 Annual Report
(Communication 131055)

Moved by: Councillor Tennant

Seconded by: Mayor Black

THAT Council accepts the Carleton Place Drinking Water System 2019 Annual Report as information; and

THAT the report be made available to the Public via the Town's Website.

CARRIED, MOTION PREPARED

6. Carleton Place Wastewater System 2019 Annual Report (Communication 131056)

Moved by: Councillor Fritz

Seconded by: Councillor Atkinson

THAT Council accepts the Carleton Place Wastewater System 2019 Annual Report as information; and

THAT the report be made available to the Public via the Town's Website.

CARRIED, MOTION PREPARED

Community Issues

7. Community Enrichment Grants - Intake 1 (Communication 131057)

Moved by: Councillor Randell

Seconded by: Councillor Atkinson

THAT Council approves the allocation of Community Enrichment Grants to various organizations under Intake 1 in the amount of \$13,638.47.

CARRIED, MOTION PREPARED

8. Secondary Plan, Official Plan Amendment OPA-01-2020 (Communication 131058) - Public Meeting Under the Planning Act - 8:00 p.m.

Councillor Seccaspina declared a conflict on this item. (Councillor Seccaspina's family owns land that could be impacted by this matter.)

Councillor Seccaspina left the meeting at 7:50 p.m. and did not return.

This Public Meeting was the second part of the Public Meeting on OPA-01-2020, the first part of which took place on March 3rd. The purpose of this meeting was to receive public comments from agencies with respect to the Highway District Secondary Plan.

Moved by: Councillor Fritz

Seconded by: Councillor Randell

THAT a by-law for the Official Plan Amendment OPA-01-2020 for the Secondary Plan be forwarded to Council and the County of Lanark for adoption; and

THAT staff be directed to prepare the public record for submission to the County of Lanark.

CARRIED, BY LAW PREPARED

7. **NEW/OTHER BUSINESS**

8. **COMMITTEE, BOARD AND EXTERNAL ORGANIZATION UPDATES**

Moved by: Councillor Fritz
Seconded by: Councillor Seccaspina

THAT the Parks and Recreation Committee minutes dated March 2, 2020 be received.

CARRIED

9. INFORMATION LISTING

Moved by: Councillor Atkinson
Seconded by: Councillor Tennant

THAT the Information Listing dated April 21, 2020 be received as information.

CARRIED

10. NOTICE OF MOTIONS

None.

11. ADJOURNMENT

Moved by: Councillor Atkinson
Seconded by: Councillor Tennant

THAT the meeting be adjourned at 8:05 p.m.

CARRIED

Deputy Mayor Sean Redmond

Stacey Blair, Clerk

**CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2019**

Draft

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**Town of Carleton Place
Consolidated
Financial Statements
December 31, 2019**

Town of Carleton Place
Five Year Financial Review
(not subject to audit)

December 31	2019	2018	2017	2016	2015
Population (Statistics Canada)	11,936	11,936	10,764	10,644	10,320
Number of Households (MPAC) (Statistics Canada 2019)	4,745	4,745	4,516	4,462	4,414
Taxable Assessment (000's)	\$	\$	\$	\$	\$
Residential and farm	1,194,482	1,143,575	1,085,008	1,051,478	982,820
Commercial and industrial	216,364	184,942	176,484	189,869	184,693
Total	1,410,846	1,328,517	1,261,492	1,241,347	1,167,513
Commercial, industrial as % of assessment	15.33%	13.92%	13.99%	15.30%	15.80%
Rates of Taxation					
Residential					
▸ for general municipal purposes	0.669713	0.660074	0.661423	0.647800	0.665921
▸ for county purposes	0.369753	0.370048	0.376627	0.373000	0.379779
▸ for school board purposes	0.161000	0.170000	0.179000	0.188000	0.195000
Total	1.200466	1.200122	1.217050	1.208800	1.240700
Multi-Residential (total)	2.447038	2.447941	2.497543	2.534398	2.634227
Commercial (total)	3.154918	3.124838	3.125442	3.027346	3.078712
Industrial (total)	3.945005	3.995137	4.087920	4.163574	4.214100
Tax Arrears ▸ percentage of current levy (<10%)**	6.73%	7.22%	4.61%	6.00%	5.86%
Taxes Transferred (000's)					
▸ County	6,054	5,665	5,528	5,337	5,124
▸ School Boards	4,199	4,144	4,165	4,386	4,326
Revenues (000's)	\$	\$	\$	\$	\$
▸ Taxation and payments in lieu	11,177	10,087	9,758	9,371	9,138
▸ Government transfers	3,476	2,960	2,882	2,804	2,723
▸ Fees and service charges	11,367	11,231	10,981	8,770	8,432
▸ Other	3,112	1,678	1,514	1,169	1,241
▸ Revenues related to capital assets	3,114	4,742	7,528	3,341	1,005
Total	32,246	30,698	32,663	25,455	22,539
Expenses (000's)					
▸ Operations	25,143	23,071	22,718	21,680	20,690
▸ Amortization	3,705	3,597	3,509	3,360	3,335
Net Financial Assets (Net Debt)					
▸ % of Operating Revenue (>(20%))**	84.31%	66.47%	51.31%	38.47%	34.77%
▸ % of Taxation and user charges (>(50%))**	108.94%	81.17%	62.18%	46.86%	42.62%

** Represents the Provincial Low Risk Indicator.
(Note: All dollar amounts are in thousands of dollars.)

Town of Carleton Place
Five Year Financial Review
(not subject to audit)

December 31	2019	2018	2017	2016	2015
	\$	\$	\$	\$	\$
Long Term Debt					
▸ Net long term debt (000's) ▸ Town	2,770	3,266	3,745	3,698	4,094
▸ MVCA	4,065	4,201	4,332	4,458	4,580
▸ Long term debt charges (000's)	831	829	829	829	691
▸ Total annual repayment limit (000's)	5,547	4,809	4,771	4,771	4,532
▸ Long term debt per household	588	688	828	829	928
▸ Debt charges (000's)					
▸ rate supported ▸ water & sewer	457	426	426	426	426
▸ tax supported	97	126	126	126	126
▸ recoverable from others	277	277	277	277	139
	831	829	829	829	691
Municipal Equity (000's)					
▸ Surplus and Reserves	27,926	21,418	17,741	13,517	12,025
▸ Invested in capital assets	105,502	104,906	100,957	95,236	92,952
▸ Asset consumption ratio	38.73%	36.44%	37.05%	37.24%	36.70%
▸ Reserves as % of operating expenses (>20%)**	112.14%	93.92%	79.33%	63.89%	59.55%
Financial Indicators					
▸ Sustainability					
▸ financial assets to liabilities	2.18	1.93	1.58	1.32	1.23
▸ financial assets to liabilities excluding long term debt	3.59	4.09	3.53	3.73	4.03
▸ long term debt to tangible capital assets *	2.55%	3.00%	3.55%	3.70%	4.21%
▸ capital reserves to accumulated amortization	35.50%	27.63%	22.83%	17.10%	15.45%
▸ Flexibility					
▸ Debt charges to total operating revenue (<5%)**	2.56%	2.89%	3.30%	3.75%	3.21%
▸ Total operating revenue to taxable assessment	2.06%	1.95%	1.99%	1.78%	1.84%
▸ Working capital to operating expenses (>10%)**	108.70%	88.93%	73.25%	56.27%	55.98%
▸ Vulnerability					
▸ Operating government transfers ▸ to operating revenue	11.93%	11.40%	11.47%	12.69%	12.65%
▸ Total government transfers ▸ to total revenues	13.80%	13.17%	12.82%	12.85%	14.04%

* excluding Mississippi Valley Conservation Authority Debt

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Corporation of the Town of Carleton Place are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards. A summary of significant accounting policies are described in note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

Diane Smithson, B. Comm, Dipl.M.M., CMO
Chief Administrative Officer

Trisa McConkey B. Acc. Sc., C.P.A., C.G.A.
Treasurer

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the consolidated statement of financial position as at December 31, 2019;
- the consolidated statement of operations and accumulated surplus for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- and the notes to the consolidated financial statements, including a summary of significant accounting policies;

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2019, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario
May 12, 2020.

Town of Carleton Place

Consolidated Statement of Financial Position

December 31	2019	2018
	\$	\$
ASSETS		
Financial Assets		
Cash and short term investments	29,451,013	18,325,638
Taxes receivable (net of allowance of \$55,000)	1,387,288	1,382,471
User charges receivable	353,709	425,641
Accounts receivable	1,077,226	1,262,750
Long term mortgage receivable (note 7)	5,593,032	5,753,635
Long term mortgage (note 4)	4,065,424	4,200,744
	41,927,692	31,350,879
LIABILITIES		
Financial Liabilities		
Accounts payable and accrued liabilities	3,508,757	2,167,081
Other current liabilities	351,086	655,125
Security deposits	2,599,057	2,136,470
Employee future benefit obligations (note 6)	502,192	490,999
Deferred revenues (note 7)	3,571,122	1,182,775
Long term liabilities (note 8)	6,835,160	7,466,719
	17,367,374	14,099,169
NET FINANCIAL ASSETS	24,560,318	17,251,710
NON-FINANCIAL ASSETS		
Tangible capital assets (note 16)	108,652,770	108,848,118
Inventories	88,000	107,210
Prepaid expenses	127,451	117,216
	108,868,221	109,072,544
Commitments (note 14) Contingent Liabilities (note 13)		
MUNICIPAL EQUITY (note 9)	133,428,539	126,324,254

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

Town of Carleton Place

Consolidated Statement of Operations

For the year ended December 31	(Note 18) Budget	2019	2018
	\$	\$	\$
REVENUES			
Taxation ▶ residential	8,527,405	8,692,377	7,770,696
▶ commercial	2,342,194	2,387,432	2,220,678
▶ other governments	96,213	97,923	96,080
User charges ▶ sewer and water	6,863,640	6,949,207	6,253,057
▶ recreation and culture	1,479,853	1,271,196	1,341,437
▶ daycare	2,509,900	2,252,556	2,135,791
▶ other	794,935	893,805	1,500,601
Government transfers	2,180,889	3,476,462	2,959,733
Licences and permits	573,000	1,399,510	648,384
Deferred revenues earned (note 8)	56,732	88,062	74,732
Investment income	254,500	721,534	357,172
Penalties and interest on taxes	170,000	182,928	129,871
Other	651,195	719,685	467,434
TOTAL REVENUES	26,500,456	29,132,677	25,955,666
EXPENSES			
General government	2,245,275	2,139,573	2,440,565
Protection to persons and property	4,320,056	4,286,442	4,160,075
Transportation services	4,897,709	4,218,092	4,153,702
Environmental services	5,854,183	5,752,317	4,407,178
Health services	---	---	2,330
Social and family services	3,682,011	3,848,749	3,459,709
Recreation and cultural services	3,135,346	3,847,360	3,354,348
Planning and development	1,033,894	1,050,159	1,093,287
TOTAL EXPENSES	25,168,474	25,142,692	23,071,194
NET REVENUES FROM OPERATIONS	1,331,982	3,989,985	2,884,472
OTHER			
Grants and transfers related to capital			
Government transfers	3,966,500	974,382	1,083,890
Developer contributions	497,450	188,748	830,286
Other	---	126,992	2,878,584
Gas tax	366,776	641,144	---
Sale of land	---	1,183,034	---
Write down of assets	---	---	(51,013)
	4,830,726	3,114,300	4,741,747
ANNUAL SURPLUS	6,162,708	7,104,285	7,626,219
MUNICIPAL EQUITY, BEGINNING OF YEAR	126,324,254	126,324,254	118,698,035
MUNICIPAL EQUITY, END OF YEAR	132,486,962	133,428,539	126,324,254

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

Town of Carleton Place
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	(Note 18) Budget	2019	2018
	\$	\$	\$
ANNUAL SURPLUS	6,162,708	7,104,285	7,626,219
Amortization of tangible capital assets	3,700,000	3,704,643	3,597,482
Acquisition of tangible capital assets	(13,878,446)	(3,542,883)	(6,878,013)
Disposal of tangible capital assets	---	33,588	51,013
Acquisition of supplies inventories	---	19,210	(21,819)
Disposal of prepaid expenses	---	(10,235)	(19,752)
	(10,178,446)	204,323	(3,271,089)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(4,105,738)	7,308,608	4,355,130
NET FINANCIAL ASSETS, BEGINNING OF YEAR	17,251,710	17,251,710	12,896,580
NET FINANCIAL ASSETS, END OF YEAR	13,234,972	24,560,318	17,251,710

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

Town of Carleton Place

Consolidated Statement of Cash Flows

For the year ended December 31	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Annual surplus for the year	7,104,285	7,626,219
Amortization	3,704,643	3,597,482
	10,808,928	11,223,701
Net Change in Non-Cash Working Capital Balances		
Taxes receivable	(4,817)	(544,826)
User charges receivable	71,932	(369,076)
Accounts receivable	185,524	1,032,031
Accounts payable and accrued liabilities	1,341,676	(660,322)
Other current liabilities	(304,039)	546,764
Security deposits	462,587	223,178
Employee future benefit obligation	11,193	10,178
Deferred revenues	2,388,347	(53,387)
Inventories	19,210	(21,819)
Prepaid expenses	(10,235)	(19,752)
	4,161,378	142,969
Working Capital from Operations	14,970,306	11,366,670
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(3,542,883)	(6,878,013)
Disposal of tangible capital assets	33,588	51,013
Net investment in tangible capital assets	(3,509,295)	(6,827,000)
INVESTING ACTIVITIES		
Long term investment redeemed	---	1,013,117
Long term mortgage receivable advanced	160,603	(1,515,328)
Net decrease in cash from investing activities	160,603	(502,211)
FINANCING ACTIVITIES		
Debt principal repayments	(496,238)	(479,004)
Net decrease in cash from financing activities	(496,238)	(479,004)
NET INCREASE IN CASH	11,125,376	3,558,455
CASH, BEGINNING OF YEAR	18,325,638	14,767,183
CASH, END OF YEAR	29,451,014	18,325,638

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

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

1. Status of the Town of Carleton Place

The Town of Carleton Place (the 'Town') was incorporated January 6, 1890 (previously incorporated as a village in 1870) and assumed its responsibilities under the authority of the Provincial Secretary. The Town operates as a lower tier government in the County of Lanark, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

2. Significant Accounting Policies

The consolidated financial statements of the Corporation of the Town of Carleton Place are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Town are as follows:

Reporting Entity

- (i) The consolidated financial statements reflect the financial assets, liabilities, operating revenues and expenses, reserves, reserve funds and changes in investment in tangible capital assets of the Town. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Town and which are owned or controlled by the Town. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:
 - Public Library Board
 - Business Improvement Area Committee
 - Swimming Pool Committee of Management
 - Carleton Place Children's Centre
- (ii) The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances of these consolidated financial statements.

Basis of Accounting

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

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

2. Significant Accounting Policies / continued

Taxation and Related Revenues

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

Tangible Capital Assets

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

Land	
Land Improvements	10 - 25 years
Buildings	20 - 60 years
Machinery and Equipment	5 - 30 years
Vehicles	3 - 25 years
Water and Waste Plants and Networks	60 years
Water Plant	60 years
Sewage Plant	25 years
Storm Ponds	
Linear Assets	15 - 25 years
Roads	35 years
Sidewalks / Curbs	
Underground Networks	60 years
▸ water	60 years
▸ sewer	60 years
▸ storm	50 years
Bridges	

One half of the annual amortization is charged in the year of acquisition and in the years of disposal.

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

The Town has a capitalization threshold of \$10,000 for vehicles and equipment and \$100,000 for linear assets and buildings so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operations reasons.

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

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

2. Significant Accounting Policies / continued

Tangible Capital Assets / continued

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

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

Leases

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

Inventories

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

Employee Future Benefit Obligations

The Town accounts for its participation in the Ontario Municipal Employees Retirement System ('OMERS'), a multi-employer public sector pension fund, as a defined benefit plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

Employee benefits include vacation entitlement and banked time. Vacation entitlements and banked time are accrued as entitlements are earned.

The Town accrues its obligation for employee benefit plans. The cost of post-retirement benefits earned by employees is actuarially determined using the projected benefit method pro-rated on services and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

Actual gains (losses) which can arise from changes in the actuarial assumptions used to determine the accrued benefit obligation will be amortized over the average remaining service period of active employees.

Cash and Cash Equivalents

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

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

2. Significant Accounting Policies / continued

Government Transfers

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

Deferred Revenues

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

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

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

Investments

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

Investment income earned on available current funds and reserve funds (other than obligatory funds). Are reported as revenue 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 balance.

Liability for Contaminated Sites

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

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

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

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

2. Significant Accounting Policies / continued

Financial Instruments

All financial instruments are initially recognized at fair value on the consolidated statement of financial position. The Town has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Town classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the consolidated financial statements in the period in which they become known.

3. Operations of the School Boards and County of Lanark

During 2019, the Town collected and made property tax transfers including payments in lieu of property taxes, to the County of Lanark and School Boards as follows:

	School Boards	County
	\$	\$
Property taxes	4,199,102	6,023,904
Taxation from other governments	---	29,695
Amounts requisitioned and paid	4,199,102	6,053,599

4. Long Term Mortgage

In 2017, the Town entered into a long term financing agreement with Mississippi Valley Conservation Authority to finance the construction of a new facility to be located within the Town. Long term financing was a debenture funded through Ontario Infrastructure and Lands Corporation (OILC) in the amount of \$4,640,000.

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

4. Long Term Mortgage / continued

The loan is secured with an agreement that includes a mortgage on the property. The debenture terms include interest at a rate of 3.4%, semi annual blended payments of \$138,502, due June 1st and December 1st and is due June 2040.

Year	\$
2020	139,960
2021	144,760
2022	149,723
2023	154,857
2024	160,166
2025 to 2029	887,077
2030 and thereafter	2,428,881
	4,065,424

5. Long Term Mortgage Receivable

During 2019, the Town executed cost recovery agreements with developers for core infrastructure services for water and sewer on Highway 7 and McNeely Avenue. Under the agreement, the Town agreed to fund the up front infrastructure costs and then recover the funds from the developers through a long term mortgage.

The mortgages are to be repaid over 15 years with quarterly payments and with interest compounded annually at 4%. The Town has mortgage security on each property within the development area.

The loan agreements provide for lump sum repayments of principal under the following conditions:

- (i) The Town recovers development costs from other owners of land who benefit from the core services within the development area.
 - (ii) Developer registers a plan of the subdivision, registers a site plan approval, receives a severance or upon the issuance of a building permit for any building requiring a connection to services.
-

6. Employee Future Benefit Obligations

The Town extends non-pension retirement benefits for medical and dental benefits to a maximum of \$5,000 per year, for full time employees for ten years after retirement or to age 65, whichever comes first. To be eligible an employee must be at least age 55 (age 50 for firefighters) and has at least 20 years of service with the Town. Employees with 15 years of service are eligible but will receive 50% of the normal benefit reimbursement.

An independent actuarial study of the employee non-pension benefits has been undertaken. The most recent valuation of the employee future benefits was effective at December 31, 2017.

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

6. Employee Future Benefit Obligations

The accrued benefit obligation relating to the employee non-pension retirement benefits has been actuarially determined using the projected benefit method pro-rated on services. At December 31, 2019, based on an actuarial update, the accrued benefit obligation was \$502,192 (2018 \$490,999).

The significant actuarial assumptions adopted in estimating the Town's accrued benefit obligation are as follows:

Discount Rate	3.15%
Trend Rates	7.50% decreasing by 0.50% annually to 4.00%
Employee Turnover	4.50% decreasing to 1.00% after 25 years of service early of age 65 or age plus service totals 90
Retirement Age	90.00% will elect family coverage and 10.00% will elect single coverage
Participation	\$3,800 in 2017 for family coverage and half for single coverage
Cost of Coverage	

The continuity of post employment benefits for 2019 is as follows:

	\$
Accrued benefit obligation at beginning of 2019	490,999
Benefits accrued during 2019	22,393
Benefits paid during 2019	(26,600)
Interest on accrued benefit obligation during the year	15,400
Accrued benefit obligation at end of 2019	502,192

7. Deferred Revenues

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

The transactions for the year are summarized below:

	Government Grants	Development Charges	Recreational Land	Total
	\$	\$	\$	\$
January 1, 2019	---	1,034,525	148,250	1,182,775
Government grants	1,540,917	---	---	1,540,917
Contributions from developers	---	1,407,248	32,661	1,439,909
Interest	---	52,121	3,536	55,657
Transfer to capital fund	(371,326)	(188,282)	(466)	(560,074)
Transfer to operating fund	---	(88,062)	---	(88,062)
December 31, 2019	1,169,591	2,217,550	183,981	3,571,122

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

8. Long Term Liabilities

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

	2019	2018
	\$	\$
Total long term liabilities incurred by the municipality including those incurred on behalf of school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to:		
Ontario Infrastructure and Land Corporation loan with maturity date 2040, with interest rate 3.40%.	4,065,424	4,200,744
Ontario Infrastructure and Land Corporation loans with maturity dates from 2020 and 2024 with varying interest rates between 4.49% and 4.57%.	657,232	845,771
Canada Mortgage and Housing Corporation with maturity date August 2025 with interest rate 3.59%.	1,752,524	2,010,224
Mutura (0.00%), with maturity date February 2022.	359,980	409,980
Net long term liabilities at the end of the year	6,835,160	7,466,719

- (b) Of the municipal debt shown above, the responsibility for the payment of principal and interest charges for the Mississippi Valley Conservation Authority (MVCA) has been assumed by MVCA 2019 \$4,065,424 (2018 \$4,200,744).

- (c) Principal payments fall due as follows:

	User Charges	General Revenues	From Others	Total
	\$	\$	\$	\$
2020	369,776	144,297	139,960	654,033
2021	384,029	50,000	144,759	578,788
2022	398,837	50,000	149,722	598,559
2023	414,222	50,000	154,857	619,079
2024	430,161	50,000	160,166	640,327
2025 to 2029	318,434	50,000	1,495,703	1,864,137
2030 and thereafter	---	59,980	1,820,257	1,880,237
	2,315,459	454,277	4,065,424	6,835,160

- (d) Interest expense on long term liabilities in 2019 amounted to \$249,865 (2018 \$274,026).

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

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

9. Municipal Equity

Municipality equity consists of:

	2019	2018
	\$	\$
Investment in tangible capital assets		
Tangible capital assets	108,652,770	108,848,118
Long term liabilities	(2,769,736)	(3,265,975)
Unfinanced capital projects		
Canoe Club	---	(10,518)
Market square building	(20,344)	(30,140)
Fire vehicle	(123,718)	(251,718)
Gillies Bridge / Bell Street	(42,302)	---
Central Bridge	(177,914)	(251,350)
Fire accountability system	(16,525)	(33,869)
McNeely South	---	(76,435)
McNeely extension	---	(21,777)
	105,502,231	104,906,336
Unrestricted surplus	232,870	239,707
Unfunded post retirement benefit	(502,192)	(490,999)
Reserves (Schedule 1)	26,021,446	19,616,421
Reserve Funds (Schedule 1)	2,174,184	2,052,789
Total Municipal Equity	133,428,539	126,324,254

10. Pension Contributions

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

The amount contributed to OMERS was \$517,355 (2018 \$511,538) for current services and is included as an expenditure on the Consolidated Statement of Operations classified under the appropriate functional expenditure. Contributions by employees were a similar amount.

Town of Carleton Place Notes to the Consolidated Financial Statements

December 31, 2019

11. Provincial Offences Administration (POA)

The Town of Perth has assumed the administration of the Provincial Offences office for all County of Lanark resident municipalities. The transfer of administration from the Ministry of the Attorney General to the Town was a result of the Provincial Offences Act (POA) 1997, which provides the framework for the transfer of responsibility and administration of POA courts.

The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Trespass to Property Act, Liquor Licence Act, Municipal By-Laws and minor federal offences. The POA governs all aspects of legal process from serving notice to a defendant, to conducting trials, including sentencing and appeals.

The Town's share of net revenues arising from operation of the POA office have been consolidated with these financial statements. The revenue of the court office consists of fines levied under Parts I and III (including delay penalties) for POA charges filed in the Perth court.

If fines are paid at other court offices, the receipt is recorded in the Integrated Courts Operation Network System ("ICON") operated by the Province of Ontario. Revenue is recognized when receipt of funds is recorded by the provincial ICON system regardless of the location where payment is made.

The Town of Carleton Place shares net POA revenues based on weighted assessment.

12. Contractual Obligations

In 1997, the Town entered into a fixed price contract with the Ontario Clean Water Agency to manage the water treatment plant and the sewage treatment plant. The operational costs are subject to inflationary increases and the Town is responsible for capital costs and emergency use costs. The contract expires December 2023.

Included in the consolidated statement of operations are the costs paid to the Ontario Clean Water Agency of \$1,000,808 (2018 \$1,008,838) for the sewage plant and \$686,001 (2018 \$686,406) for the water treatment plant.

The Town has negotiated a long term contract with Tomlinson Environmental for the disposal of garbage. The contract ends May 2020. Annual charges under the contract are determined by reference to certain volumes of waste handled. Payments made under the contract for 2019 were approximately \$317,878 (2018 \$304,382).

The Town has negotiated a long term contract with Lafleche Inc. for the collection and disposal of recycled materials. The contract ends May 2020. Annual charges under the contract are determined based on the number of households and is adjusted annually for inflation. Payments made under the contract for 2019 were approximately \$221,709 (2018 \$224,856).

The Town has negotiated a long term contract with Lafleche Inc. for the collection of garbage. The contract ends May 2020. Annual charges under the contract are determined based on the number of households and is adjusted annually for inflation. Payments made under the contract for 2019 were approximately \$198,740 (2018 \$186,144).

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

12. Contractual Obligations / continued

The Town has negotiated a long term contract with the Ontario Provincial Police for the provision of policing services. The contract ends December 2019. Annual charges are determined based on level of service and are reconciled to actual costs in the following year. The contract for 2019 was \$2,282,598 (2018 \$2,271,119).

The Town has entered into a long term lease agreement (99 years) with the Upper Canada District School Board for the child care centre property. The financial considerations was \$1 in 2010. Annual financial considerations include upkeep and maintenance of the shared driveway.

The Town entered into boundary restructuring agreements with Beckwith Township. In consideration of jurisdictional rights the Town has agreed to compensate Beckwith Township for the municipal share of taxes levied for a maximum 40 years. For the agreement expiring December 31, 2036 the compensation is 30% of the municipal share of taxes. For the agreement expiring December 31, 2051 the compensation is 30% of the municipal share of commercial taxes levied and a one time payment equivalent to the Beckwith development charge for residential units on new residential units. Payments under these agreements for the year 2019 were \$336,078 (2018 \$323,423).

The Town has entered into a boundary restructuring agreement with the Town of Mississippi Mills. In consideration of jurisdictional rights the Town has agreed to compensate the Town of Mississippi Mills for 30% of commercial taxes levied and a one time payment equivalent to the Mississippi Mills development charge for residential units on new residential units for a maximum of 40 years. The agreement expires December 31, 2051.

13. Contingent Liabilities

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2019, management believes that the Town has valid defences and appropriate insurance coverages in place.

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

14. Commitments

In 2008, the Town committed \$3,337,600 to the Carleton Place & District Memorial Hospital payable over ten years on the commencement of the construction of the new hospital.

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

15. Risk Management

In the normal course of operations, the Town is exposed to a variety of financial risks which are actively managed by the Town.

The Town's financial instruments consist of cash, investments, accounts receivable, accounts payable and accrued liabilities. The fair values of cash, investments, accounts payable and accrued liabilities approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Town's exposure to and management of risk has not changed materially from December 31, 2018.

Credit Risk

Credit risk arises from the possibility that the entities to which the Town provides services to may experience difficulty and be unable to fulfill their obligations. The Town is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The Town does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Town is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash and cash equivalents and operating loan. Changes in variable interest rates could cause unanticipated fluctuations in the Town's operating results.

Liquidity Risk

Liquidity risk is the risk that the Town will not be able to meet its obligations as they fall due. The Town requires working capital to meet day-to-day operating activities. Management expects that the Town's cash flows from operating activities will be sufficient to meet these requirements.

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

16. Tangible Capital Assets

	2019	2018
	\$	\$
Land	5,790,961	5,790,961
Land Improvements	1,517,684	1,577,257
Buildings	11,988,814	11,993,204
Machinery and Equipment	7,394,762	7,381,002
Vehicles	1,812,530	1,632,520
Water and Waste Plants and Networks		
Water Plant	4,615,725	4,718,973
Sewage Plant	10,943,903	11,243,504
Storm Ponds	537,531	509,218
Linear Assets		
Roads	16,843,520	18,049,688
Sidewalks / Curbs	3,398,844	3,408,515
Underground Networks		
▸ water	15,797,392	16,313,517
▸ sewer	12,876,502	11,724,330
▸ storm	7,097,913	7,308,151
Bridges	125,674	134,795
Construction in Progress	7,911,015	7,062,483
	108,652,770	108,848,118

For additional information, see Schedule 2 ▸ Tangible Capital Assets.

17. Segmented Information

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

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

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

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

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

17. Segmented Information / continued

2019	Salaries, Wages & Employee Benefits	Debt Interest	Materials & Services	Amortization	Total
	\$	\$	\$	\$	\$
General Government					
Governance	265,391	---	64,951	---	330,342
Corporate Management & Program Support	1,119,019	---	650,373	39,839	1,809,231
Protection to Persons and Property					
Fire	644,237	---	147,991	116,729	908,957
Police	34,846	---	2,332,547	1,435	2,368,828
Conservation Authority	---	135,319	213,646	---	348,965
Protective Inspection	496,811	---	160,331	2,550	659,692
Transportation					
Roadways	764,441	---	866,510	1,564,177	3,195,128
Winter Control	148,626	---	349,239	---	497,865
Street Lighting	135	---	196,713	---	196,848
Transit	---	---	328,251	---	328,251
Environmental					
Sanitary Sewer	115,073	72,167	1,595,775	1,247,353	3,030,368
Waterworks	413,752	7,410	1,013,117	317,743	1,752,022
Waste Services	71,782	---	898,145	---	969,927
Health Services					
Health and safety	---	---	---	---	---
Social and Family					
Child Care	3,208,407	28,602	557,561	54,179	3,848,749
Recreation and Cultural Services					
Parks	253,803	---	287,782	24,358	565,943
Recreation Facilities & Programs	1,284,714	---	1,128,995	293,098	2,706,807
Libraries	344,014	---	136,068	43,182	523,264
Cultural Services	6,359	---	44,987	---	51,346
Planning and Development					
Planning & Zoning	396,679	---	653,480	---	1,050,159
2019	9,568,089	243,498	11,626,462	3,704,643	25,142,692

Town of Carleton Place
Notes to the Consolidated Financial Statements

December 31, 2019

17. Segmented Information / continued

2018	Salaries, Wages & Employee Benefits	Debt Interest	Materials & Services	Amortization	Total
	\$	\$	\$	\$	\$
General Government					
Governance	186,846	---	97,125	---	283,971
Corporate Management & Program Support	1,340,967	---	784,683	30,944	2,156,594
Protection to Persons and Property					
Fire	648,179	---	270,982	121,698	1,040,859
Police	92,403	---	2,308,592	1,435	2,402,430
Conservation Authority	---	146,171	65,834	---	212,005
Protective Inspection	357,769	---	143,368	3,644	504,781
Transportation					
Roadways	999,190	---	718,515	1,562,664	3,280,369
Winter Control	154,294	---	229,309	---	383,603
Street Lighting	---	---	180,234	---	180,234
Transit	---	---	309,496	---	309,496
Environmental					
Sanitary Sewer	7,005	81,098	965,739	635,979	1,689,821
Waterworks	104,656	11,393	999,180	828,064	1,943,293
Waste Services	9,591	---	764,473	---	774,064
Health Services					
Health services	2,268	---	62	---	2,330
Social and Family					
Child Care	2,992,018	32,874	380,639	54,178	3,459,709
Recreation and Cultural Services					
Parks	86,600	---	140,442	99,254	326,296
Recreation Facilities & Programs	1,432,655	---	853,394	208,913	2,494,962
Libraries	306,125	---	128,194	50,709	461,412
Cultural Services	803	---	47,259	---	48,062
Planning and Development					
Planning & Zoning	230,493	---	862,794	---	1,093,287
Commercial & Industrial	---	---	---	---	---
2018	8,951,862	271,536	10,250,314	3,597,482	23,071,194

Town of Carleton Place

Notes to the Consolidated Financial Statements

December 31, 2019

18. Budget Figures

The 2019 budget amounts that were approved were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as program expenses, but the actual expenses have been removed in the Statement of Operations. The revenues attributable to these items continue to be included in the Statement of Operations, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

	Budget	Actual
	\$	\$
Total Revenues	26,500,456	29,132,677
Total Expenses	(25,168,477)	(25,142,692)
Net Revenues	1,331,982	3,989,985
Amortization	3,700,000	3,704,643
Adjusted Net Revenues	5,031,982	7,694,628
Capital Revenues	4,830,726	3,114,300
Funds Available	9,862,708	10,808,928
Capital Expenses	(13,878,446)	(3,542,883)
Disposal of Tangible Capital Assets	---	33,588
Acquisition of Inventory	---	19,210
Acquisition of Prepaid Expense	---	(10,235)
Principal Repayments on Long Term Debt	(581,510)	(496,238)
Net Long Term Debt Acquired	1,500,000	---
Increase Unfunded Post Employment Benefits	30,000	11,193
(Decrease) Increase in Operating Surplus	(3,067,248)	6,823,563
Allocated as follows:		
Net (Decrease) Increase in Unfinanced Capital	(901,778)	295,004
Net Transfers (to) from Reserves	(2,163,445)	6,526,420
Year End Operating (Deficit) Surplus	(2,025)	2,139
	(3,067,248)	6,823,563

Town of Carleton Place

Schedule 1 ▶ Continuity of Reserves and Reserve Funds

For the year ended December 31	(Note 18) Budget	2019	2018
	\$	\$	\$
Revenues			
Investment income	121,395	121,395	77,622
Net Transfers From / (To) Other Funds			
Transfers from operations	1,999,089	5,460,344	5,081,175
Transfers to capital acquisitions	(4,283,929)	944,681	(1,512,540)
Total Net Transfers	(2,284,840)	6,405,025	3,568,635
Reserves and Reserve Fund Balances, Change in Year	(2,163,445)	6,526,420	3,646,257
Reserves and Reserve Fund Balances, Beginning of Year	21,669,210	21,669,210	18,022,953
Reserves and Reserve Fund Balances, End of Year	19,505,765	28,195,630	21,669,210

Composition of Reserves and Reserve Funds

For the year ended December 31	2019	2018
	\$	\$
Reserves set aside for specific purposes by Council:		
For Operating Purposes		
▶ for working funds	1,029,717	1,029,717
▶ for insurance	30,422	29,472
▶ for elections	39,900	34,500
▶ for business improvement area	16,030	14,485
▶ for health services	339,500	339,500
▶ for economic development	184,303	134,758
	1,639,872	1,582,432
For Capital Purposes		
▶ for acquisition of capital assets	3,874,867	2,076,020
▶ for contingencies, office equipment	536,974	751,161
▶ for recreation purposes	684,887	800,374
▶ for library purposes	639,810	450,316
▶ for fire, police and protective inspection	1,731,930	883,228
▶ for day care purposes	2,835,130	1,776,501
▶ for sewage and water treatment plant	14,077,976	11,296,389
	24,381,574	18,033,989
Total Reserves	26,021,446	19,616,421
Reserve Funds		
▶ for tax rate stabilization	2,174,184	2,052,789
Total Reserves and Reserve Funds	28,195,630	21,669,210

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

Town of Carleton Place
Schedule 2 ▸ 2019 Tangible Capital Assets

Asset Class	Cost 01/01/19	Additions	(Disposals)	Cost 31/12/19
	\$	\$	\$	\$
Land	5,790,961	---	---	5,790,961
Land Improvements	2,397,746	34,075	---	2,431,821
Buildings	17,625,807	309,969	---	17,935,776
Machinery & Equipment	10,266,859	275,212	(9,682)	10,532,389
Vehicles	4,511,353	454,257	(312,764)	4,652,846
Water & Waste Plants & Networks				
Water plant	7,824,019	---	---	7,824,019
Sewage plant	16,381,908	---	---	16,381,908
Storm ponds	804,250	60,483	---	864,733
Linear Assets				
Roads	35,293,287	---	---	35,293,287
Sidewalks / curbs	6,531,690	149,603	---	6,681,293
Underground Networks				
▸ Water	26,511,354	---	---	26,511,354
▸ Sewer	20,025,178	1,410,752	---	21,435,930
▸ Storm	12,593,501	---	---	12,593,501
Bridges	499,050	---	---	499,050
Construction in Progress	7,062,483	2,366,456	(1,517,924)	7,911,015
	174,119,446	5,060,807	(1,840,370)	177,339,883

Asset Class	Accumulated Amortization 01/01/19	Amortization	(Disposals)	Accumulated Amortization 31/12/19	Net Book Value 31/12/19
	\$	\$	\$	\$	\$
Land	---	---	---	---	5,790,961
Land Improvements	820,489	93,648	---	914,137	1,517,684
Buildings	5,632,603	314,359	---	5,946,962	11,988,814
Machinery & Equipment	2,885,857	260,968	(9,198)	3,137,627	7,394,762
Vehicles	2,878,833	241,143	(279,660)	2,840,316	1,812,530
Water & Waste Plants & Networks					
Water plant	3,105,046	103,248	---	3,208,294	4,615,725
Sewage plant	5,138,404	299,601	---	5,438,005	10,943,903
Storm ponds	295,032	32,170	---	327,202	537,531
Linear Assets					
Roads	17,243,599	1,206,168	---	18,449,767	16,843,520
Sidewalks / curbs	3,123,175	159,274	---	3,282,449	3,398,844
Underground Networks					
▸ Water	10,197,837	516,125	---	10,713,962	15,797,392
▸ Sewer	8,300,848	258,580	---	8,559,428	12,876,502
▸ Storm	5,285,350	210,238	---	5,495,588	7,097,913
Bridges	364,255	9,121	---	373,376	125,674
Construction in Progress	---	---	---	---	7,911,015
	65,271,328	3,704,643	(288,858)	68,687,113	108,652,770

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

Town of Carleton Place
Schedule 2 ▸ 2018 Tangible Capital Assets

Asset Class	Cost 01/01/18	Additions	(Disposals)	Cost 31/12/18
	\$	\$	\$	\$
Land	5,790,961	---	---	5,790,961
Land Improvements	1,540,690	857,056	---	2,397,746
Buildings	17,313,675	312,132	---	17,625,807
Machinery & Equipment	4,865,487	5,401,372	---	10,266,859
Vehicles	4,449,910	61,443	---	4,511,353
Water & Waste Plants & Networks				
Water plant	7,824,019	---	---	7,824,019
Sewage plant	16,381,908	---	---	16,381,908
Storm ponds	804,250	---	---	804,250
Linear Assets				
Roads	34,034,909	1,618,815	(360,437)	35,293,287
Sidewalks / curbs	6,531,690	---	---	6,531,690
Underground Networks				
▸ Water	25,774,012	922,957	(185,615)	26,511,354
▸ Sewer	20,025,178	---	---	20,025,178
▸ Storm	12,593,501	---	---	12,593,501
Bridges	499,050	---	---	499,050
Construction in Progress	9,358,243	4,001,504	(6,297,264)	7,062,483
	167,787,483	13,175,279	(6,843,316)	174,119,446

Asset Class	Accumulated Amortization 01/01/18	Amortization	(Disposals)	Accumulated Amortization 31/12/18	Net Book Value 31/12/18
	\$	\$	\$	\$	\$
Land	---	---	---	---	5,790,961
Land Improvements	758,862	61,627	---	820,489	1,577,257
Buildings	5,327,147	305,456	---	5,632,603	11,993,204
Machinery & Equipment	2,684,526	201,331	---	2,885,857	7,381,002
Vehicles	2,577,841	300,992	---	2,878,833	1,632,520
Water & Waste Plants & Networks					
Water plant	2,958,235	146,811	---	3,105,046	4,718,973
Sewage plant	4,865,372	273,032	---	5,138,404	11,243,504
Storm ponds	279,856	15,176	---	295,032	509,218
Linear Assets					
Roads	16,462,641	1,141,395	(360,437)	17,243,599	18,049,688
Sidewalks / curbs	2,953,431	169,744	---	3,123,175	3,408,515
Underground Networks					
▸ Water	9,901,024	431,413	(134,600)	10,197,837	16,313,517
▸ Sewer	7,969,356	331,492	---	8,300,848	11,724,330
▸ Storm	5,075,458	209,892	---	5,285,350	7,308,151
Bridges	355,134	9,121	---	364,255	134,795
Construction in Progress	---	---	---	---	7,062,483
	62,168,883	3,597,482	(495,037)	65,271,328	108,848,118

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Carleton Place Public Library Board:

Opinion

We have audited the financial statements of the Corporation of the Town of Carleton Place Public Library Board (the 'Entity'), which comprise:

- the statement of financial position as at December 31, 2019;
- the statement of operations and accumulated surplus for the year then ended;
- the statement of changes in net financial assets for the year then ended;
- the statement of cash flows for the year then ended;
- and the notes to the financial statements, including a summary of significant accounting policies;

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario
May 12, 2020.

**Town of Carleton Place
Public Library Board
Statement of Financial Position**

December 31	2019	2018
	\$	\$
ASSETS		
Financial Assets		
Cash and short term deposits	481,235	386,835
Accounts receivable	---	64,905
	481,235	451,740
LIABILITIES		
Financial Liabilities		
Accounts payable and accrued liabilities	1,424	1,424
NET FINANCIAL ASSETS	479,811	450,316
NON-FINANCIAL ASSETS		
Tangible capital assets (note 4)	594,764	585,971
ACCUMULATED SURPLUS (note 3)	1,074,575	1,036,287

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

**Town of Carleton Place
Public Library Board
Statement of Operations**

For the year ended December 31	(Note 5) Budget	2019	2018
	\$	\$	\$
REVENUES			
Government Grants			
Municipal Grants ▶ Carleton Place	268,779	268,779	236,468
▶ Beckwith	119,823	120,017	105,200
▶ Mississippi Mills	54,786	54,622	48,100
Province of Ontario	26,127	32,007	37,983
User Charges ▶ fees and service charges	20,069	6,315	16,156
Interest	---	1,586	944
Other Income			
Rentals and fines	8,750	10,250	10,008
Donations	---	15,208	8,360
TOTAL REVENUES	498,334	508,784	463,219
EXPENSES			
Salaries, wages, employee benefits	347,181	344,013	306,123
Administration	19,250	26,704	28,536
Computer maintenance, supplies	32,050	17,909	14,658
Program supplies	3,550	8,417	5,309
Photocopier charges and supplies	1,200	1,566	806
Building and equipment maintenance	8,750	9,804	23,673
Insurance	2,250	1,979	1,884
Utilities	15,200	16,922	18,751
Amortization	73,200	43,182	50,709
Equipment replacement	---	---	80
TOTAL EXPENSES	502,631	470,496	450,529
NET REVENUES (EXPENSES) FROM OPERATIONS	(4,297)	38,288	12,690
OTHER			
Grants and transfers related to capital			
Deferred revenues earned	18,000	---	18,000
ANNUAL SURPLUS	13,703	38,288	30,690
ACCUMULATED SURPLUS, BEGINNING OF YEAR	1,036,287	1,036,287	1,005,597
ACCUMULATED SURPLUS, END OF YEAR	1,049,990	1,074,575	1,036,287

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

**Town of Carleton Place
Public Library Board
Statement of Change in Net Financial Assets**

For the year ended December 31	2019	2018
	\$	\$
ANNUAL SURPLUS	38,288	30,690
Amortization of tangible capital assets	43,182	50,709
Acquisition of tangible capital assets	(51,975)	(46,576)
	(8,793)	4,133
INCREASE IN NET FINANCIAL ASSETS	29,495	34,823
NET FINANCIAL ASSETS, BEGINNING OF YEAR	450,316	415,493
NET FINANCIAL ASSETS, END OF YEAR	479,811	450,316

Statement of Cash Flows

For the year ended December 31	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Annual surplus for the year	38,288	30,690
Amortization	43,182	50,709
	81,470	81,399
Net Change in Non-Cash Working Capital Items		
Accounts receivable	64,905	(64,905)
Accounts payable and accrued liabilities	---	(23,010)
	64,905	(87,915)
Working Capital from Operations	146,375	(6,516)
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(51,975)	(46,576)
NET INCREASE (DECREASE) IN CASH	94,400	(53,092)
CASH, BEGINNING OF YEAR	386,835	439,927
CASH, END OF YEAR	481,235	386,835

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

**Town of Carleton Place
Public Library Board
Notes to the Financial Statements**

December 31, 2019

1. Status of the Board

The Carleton Place Public Library Board (the 'Board') was established by By-law No. 349 on January 12, 1897 pursuant to the Public Libraries Act by the Town of Carleton Place.

2. Significant Accounting Policies

The financial statements of the Carleton Place Library Board are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Board are as follows:

Reporting Entity

The financial statements reflect financial assets, liabilities, operating revenues and expenses, reserves, reserve funds and changes in investment in tangible capital assets of the Board.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

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

Tangible Capital Assets

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

Assets	Estimated Useful Life
Building	60 years
Books	7 years
Equipment	3 to 30 years

One half of the annual amortization is charged in the year of acquisition and the year of disposal. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

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

December 31, 2019

2. Significant Accounting Policies / continued

Tangible Capital Assets

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

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

Cash and Cash Equivalents

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

Government Transfers

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

Deferred Revenue

The Board defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

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

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

Investments

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

**Town of Carleton Place
Public Library Board
Notes to the Financial Statements**

December 31, 2019

2. Significant Accounting Policies / continued

Investments / continued

Investment income earned on available current funds and reserve funds (other than obligatory funds). Are reported as revenue 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 balance.

Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The Board has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Board classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Accumulated Surplus

Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:

	2019	2018
	\$	\$
Surplus		
Invested in tangible capital assets	594,764	585,971
Reserves		
Capital	479,811	450,316
Accumulated Surplus	1,074,575	1,036,287

**Town of Carleton Place
Public Library Board
Notes to the Financial Statements**

December 31, 2019

4. Tangible Capital Assets

Net Book Value of Assets	2019	2018
	\$	\$
Buildings	369,002	379,513
Books	225,762	206,458
	594,764	585,971

For additional information, see Schedule 2 ► Tangible Capital Assets.

5. Budget Figures

Carleton Place Public Library Board reviews its operating and capital budgets each year. The approved operating budget for 2019 is included in the budget figures presented in the Statement of Operations.

**Town of Carleton Place
Public Library Board**

Schedule 1 ▸ Continuity of Reserves and Reserve Funds

For the year ended December 31	(Note 5) Budget	2019	2018
	\$	\$	\$
Net Transfers from (to) Other Funds			
Transfer from current fund	13,703	29,495	35,407
Total Net Transfers	13,703	29,495	35,407
Reserves and Reserve Fund Balance, Change in Year	13,703	29,495	35,407
Reserves and Reserve Fund Balance, Beginning of Year	450,316	450,316	414,909
Reserves and Reserve Fund Balance, End of Year	464,019	479,811	450,316

Composition of Reserves

For the year ended December 31	2019	2018
	\$	\$
Reserves		
Capital	479,811	450,316

**Town of Carleton Place
Public Library Board
Schedule 2 ▸ Tangible Capital Assets**

December 31, 2019

Assets	Cost 01/01/19	Additions (Disposals)	Cost 31/12/19	Accumulated Amortization 01/01/19	Amortization 2019	(Disposals)	Accumulated Amortization 31/12/19	Net Book Value 31/12/19
	\$	\$	\$	\$	\$	\$	\$	\$
Building	630,666	---	630,666	251,153	10,511	---	261,664	369,002
Books	333,591	5,936	339,527	127,133	32,671	(46,039)	113,765	225,762
Equipment	122,334	---	122,334	122,334	---	---	122,334	---
	1,086,591	5,936	1,092,527	500,620	43,182	(46,039)	497,763	594,764

December 31, 2018

Assets	Cost 01/01/18	Additions (Disposals)	Cost 31/12/18	Accumulated Amortization 01/01/18	Amortization 2018	(Disposals)	Accumulated Amortization 31/12/18	Net Book Value 31/12/18
	\$	\$	\$	\$	\$	\$	\$	\$
Building	630,666	---	630,666	240,642	10,511	---	251,153	379,513
Books	334,851	(1,260)	333,591	134,771	40,198	(47,836)	127,133	206,458
Equipment	122,334	---	122,334	122,334	---	---	122,334	---
	1,087,851	(1,260)	1,086,591	497,747	50,709	(47,836)	500,620	585,971

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Carleton Place Business Improvement Area Committee:

Opinion

We have audited the financial statements of the Corporation of the Town of Carleton Place Business Improvement Area Committee (the 'Entity'), which comprise:

- the statement of financial position as at December 31, 2019;
- the statement of operations for the year then ended;
- the statement of changes in net financial assets for the year then ended;
- the statement of cash flows for the year then ended;
- and the notes to the financial statements, including a summary of significant accounting policies;

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario
May 12, 2020.

**Town of Carleton Place
Business Improvement Area Committee
Statement of Financial Position**

December 31	2019	2018
	\$	\$
ASSETS		
Financial Assets		
Cash and short term deposits	16,622	15,077
LIABILITIES		
Financial Liabilities		
Accounts payable and accrued liabilities	592	592
NET FINANCIAL ASSETS	16,030	14,485
ACCUMULATED SURPLUS (note 3)	16,030	14,485

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

**Town of Carleton Place
Business Improvement Area Committee
Statement of Operations**

For the year ended December 31	(Note 4) Budget	2019	2018
	\$	\$	\$
REVENUES			
Taxation	162,843	162,843	158,100
Municipal contribution	13,300	15,701	13,300
Government grants	2,500	5,000	(161)
Promotion and donations	18,800	20,636	10,340
TOTAL REVENUES	197,443	204,180	181,579
EXPENSES			
Advertising and promotion	84,000	87,253	86,625
Salaries, wages and benefits	27,989	47,639	45,456
Street maintenance	24,500	18,890	27,474
Office supplies and maintenance	22,400	24,695	17,494
Conventions and conferences	5,000	6,743	4,458
Minor capital	24,000	11,481	30,513
Contribution to facade improvements	10,000	5,934	11,186
TOTAL EXPENSES	197,889	202,635	223,206
NET REVENUES (EXPENSES) FROM OPERATIONS	(446)	1,545	(41,627)
OTHER			
Grants and transfers related to capital	---	---	20,000
ANNUAL SURPLUS (DEFICIT)	(446)	1,545	(21,627)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	14,485	14,485	36,112
ACCUMULATED SURPLUS, END OF YEAR	14,039	16,030	14,485

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

**Town of Carleton Place
Business Improvement Area Committee
Statement of Changes in Net Financial Assets**

For the year ended December 31	2019	2018
	\$	\$
ANNUAL SURPLUS (DEFICIT)	1,545	(21,627)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	1,545	(21,627)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	14,485	36,112
NET FINANCIAL ASSETS, END OF YEAR	16,030	14,485

Statement of Cash Flows

For the year ended December 31	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Annual surplus (deficit) for the year	1,545	(21,627)
Net Change in Non-Cash Working Capital Items		
Accounts payable and accrued liabilities	---	(3,207)
Working Capital from Operations	1,545	(24,834)
NET INCREASE (DECREASE) IN CASH	1,545	(24,834)
CASH, BEGINNING OF YEAR	15,077	39,911
CASH, END OF YEAR	16,622	15,077

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

**Town of Carleton Place
Business Improvement Area Committee
Notes to the Financial Statements**

December 31, 2019

1. Status of the Committee

Pursuant to the Municipal Act, the Carleton Place Business Improvement Area Committee (the 'Committee') was established by By-law No. 31-78 on September 18, 1978 by the Town of Carleton Place.

2. Significant Accounting Policies

The financial statements of the Carleton Place Business Improvement Area Committee are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Committee are as follows:

Reporting Entity

The financial statements reflect financial assets, liabilities, operating revenues and expenses, reserves, reserve funds and changes in investment in tangible capital assets of the Committee.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

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

Tangible Capital Assets

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

Assets	Estimated Useful Life
Equipment	3 to 30 years

Amortization is charged from the date of acquisition. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

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

**Town of Carleton Place
Business Improvement Area Committee
Notes to the Financial Statements**

December 31, 2019

2. Significant Accounting Policies / continued

Tangible Capital Assets / continued

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

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

Cash and Cash Equivalents

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

Government Transfers

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

Deferred Revenues

The Committee defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

Investments

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

Investment income earned on available current funds and reserve funds (other than obligatory funds). Are reported as revenue 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 balance.

Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The Committee has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

**Town of Carleton Place
Business Improvement Area Committee
Notes to the Financial Statements**

December 31, 2019

2. Significant Accounting Policies / continued

Financial Instruments / continued

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Committee classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Accumulated Surplus

Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:

	2019	2018
	\$	\$
Surplus		
Business Improvement Area Committee	---	---
Reserves		
Contingency	16,030	14,485
Accumulated Surplus	16,030	14,485

4. Budget Figures

Carleton Place Business Improvement Area Committee reviews its operating and capital budgets each year. The approved operating budget for 2019 is included in the budget figures presented in the Consolidated Statement of Operations.

Town of Carleton Place
Business Improvement Area Committee
Schedule of Continuity of Reserves and Reserve Funds

For the year ended December 31	(Note 4) Budget	2019	2018
	\$	\$	\$
Net Transfers from (to) Other Funds			
Transfer from (to) current fund	(446)	1,545	(20,952)
Total Net Transfers	(446)	1,545	(20,952)
Reserves and Reserve Fund Balance, Change in Year	(446)	1,545	(20,952)
Reserves and Reserve Fund Balance, Beginning of Year	14,485	14,485	35,437
Reserves and Reserve Fund Balance, End of Year	14,039	16,030	14,485

Composition of Reserves

For the year ended December 31	2019	2018
	\$	\$
Reserves		
Contingency	16,030	14,485

Town of Carleton Place

Consolidated Statement of Operations

For the year ended December 31	(Note 18) Budget	2019	2018
	\$	\$	\$
REVENUES			
Taxation ▶ residential	8,527,405	8,692,377	7,770,696
▶ commercial	2,342,194	2,387,432	2,220,678
▶ other governments	96,213	97,923	96,080
User charges ▶ sewer and water	6,863,640	6,949,207	6,253,057
▶ recreation and culture	1,479,853	1,271,196	1,341,437
▶ daycare	2,509,900	2,252,556	2,135,791
▶ other	794,935	893,805	1,500,601
Government transfers	2,180,889	3,476,462	2,959,733
Licences and permits	573,000	1,399,510	648,384
Deferred revenues earned (note 8)	56,732	88,062	74,732
Investment income	254,500	721,534	357,172
Penalties and interest on taxes	170,000	182,928	129,871
Other	651,195	719,685	467,434
TOTAL REVENUES	26,500,456	29,132,677	25,955,666
EXPENSES			
General government	2,245,275	2,139,573	2,440,565
Protection to persons and property	4,320,056	4,286,442	4,160,075
Transportation services	4,897,709	4,218,092	4,153,702
Environmental services	5,854,183	5,752,317	4,407,178
Health services	---	---	2,330
Social and family services	3,682,011	3,848,749	3,459,709
Recreation and cultural services	3,135,346	3,847,360	3,354,348
Planning and development	1,033,894	1,050,159	1,093,287
TOTAL EXPENSES	25,168,474	25,142,692	23,071,194
NET REVENUES FROM OPERATIONS	1,331,982	3,989,985	2,884,472
OTHER			
Grants and transfers related to capital			
Government transfers	3,966,500	974,382	1,083,890
Developer contributions	497,450	188,748	830,286
Other	---	126,992	2,878,584
Gas tax	366,776	641,144	---
Sale of land	---	1,183,034	---
Write down of assets	---	---	(51,013)
	4,830,726	3,114,300	4,741,747
ANNUAL SURPLUS	6,162,708	7,104,285	7,626,219
MUNICIPAL EQUITY, BEGINNING OF YEAR	126,324,254	126,324,254	118,698,035
MUNICIPAL EQUITY, END OF YEAR	132,486,962	133,428,539	126,324,254

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

Town of Carleton Place
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	(Note 18) Budget	2019	2018
	\$	\$	\$
ANNUAL SURPLUS	6,162,708	7,104,285	7,626,219
Amortization of tangible capital assets	3,700,000	3,704,643	3,597,482
Acquisition of tangible capital assets	(13,878,446)	(3,542,883)	(6,878,013)
Disposal of tangible capital assets	---	33,588	51,013
Acquisition of supplies inventories	---	19,210	(21,819)
Disposal of prepaid expenses	---	(10,235)	(19,752)
	(10,178,446)	204,323	(3,271,089)
 INCREASE (DECREASE) IN NET FINANCIAL ASSETS	 (4,105,738)	 7,308,608	 4,355,130
 NET FINANCIAL ASSETS, BEGINNING OF YEAR	 17,251,710	 17,251,710	 12,896,580
 NET FINANCIAL ASSETS, END OF YEAR	 13,234,972	 24,560,318	 17,251,710

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

Town of Carleton Place

Consolidated Statement of Financial Position

December 31	2019	2018
	\$	\$
ASSETS		
Financial Assets		
Cash and short term investments	29,451,013	18,325,638
Taxes receivable (net of allowance of \$55,000)	1,387,288	1,382,471
User charges receivable	353,709	425,641
Accounts receivable	1,077,226	1,262,750
Long term mortgage receivable (note 7)	5,593,032	5,753,635
Long term mortgage (note 4)	4,065,424	4,200,744
	41,927,692	31,350,879
LIABILITIES		
Financial Liabilities		
Accounts payable and accrued liabilities	3,508,757	2,167,081
Other current liabilities	351,086	655,125
Security deposits	2,599,057	2,136,470
Employee future benefit obligations (note 6)	502,192	490,999
Deferred revenues (note 7)	3,571,122	1,182,775
Long term liabilities (note 8)	6,835,160	7,466,719
	17,367,374	14,099,169
NET FINANCIAL ASSETS	24,560,318	17,251,710
NON-FINANCIAL ASSETS		
Tangible capital assets (note 16)	108,652,770	108,848,118
Inventories	88,000	107,210
Prepaid expenses	127,451	117,216
	108,868,221	109,072,544
Commitments (note 14) Contingent Liabilities (note 13)		
MUNICIPAL EQUITY (note 9)	133,428,539	126,324,254

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

Town of Carleton Place
Five Year Financial Review
(not subject to audit)

December 31	2019	2018	2017	2016	2015
Population (Statistics Canada)	11,936	11,936	10,764	10,644	10,320
Number of Households (MPAC) (Statistics Canada 2019)	4,745	4,745	4,516	4,462	4,414
Taxable Assessment (000's)	\$	\$	\$	\$	\$
Residential and farm	1,194,482	1,143,575	1,085,008	1,051,478	982,820
Commercial and industrial	216,364	184,942	176,484	189,869	184,693
Total	1,410,846	1,328,517	1,261,492	1,241,347	1,167,513
Commercial, industrial as % of assessment	15.33%	13.92%	13.99%	15.30%	15.80%
Rates of Taxation					
Residential					
▸ for general municipal purposes	0.669713	0.660074	0.661423	0.647800	0.665921
▸ for county purposes	0.369753	0.370048	0.376627	0.373000	0.379779
▸ for school board purposes	0.161000	0.170000	0.179000	0.188000	0.195000
Total	1.200466	1.200122	1.217050	1.208800	1.240700
Multi-Residential (total)	2.447038	2.447941	2.497543	2.534398	2.634227
Commercial (total)	3.154918	3.124838	3.125442	3.027346	3.078712
Industrial (total)	3.945005	3.995137	4.087920	4.163574	4.214100
Tax Arrears ▸ percentage of current levy (<10%)**	6.73%	7.22%	4.61%	6.00%	5.86%
Taxes Transferred (000's)					
▸ County	6,054	5,665	5,528	5,337	5,124
▸ School Boards	4,199	4,144	4,165	4,386	4,326
Revenues (000's)	\$	\$	\$	\$	\$
▸ Taxation and payments in lieu	11,177	10,087	9,758	9,371	9,138
▸ Government transfers	3,476	2,960	2,882	2,804	2,723
▸ Fees and service charges	11,367	11,231	10,981	8,770	8,432
▸ Other	3,112	1,678	1,514	1,169	1,241
▸ Revenues related to capital assets	3,114	4,742	7,528	3,341	1,005
Total	32,246	30,698	32,663	25,455	22,539
Expenses (000's)					
▸ Operations	25,143	23,071	22,718	21,680	20,690
▸ Amortization	3,705	3,597	3,509	3,360	3,335
Net Financial Assets (Net Debt)					
▸ % of Operating Revenue (>(20%))**	84.31%	66.47%	51.31%	38.47%	34.77%
▸ % of Taxation and user charges (>(50%))**	108.94%	81.17%	62.18%	46.86%	42.62%

** Represents the Provincial Low Risk Indicator.
(Note: All dollar amounts are in thousands of dollars.)

Town of Carleton Place
Five Year Financial Review
(not subject to audit)

December 31	2019	2018	2017	2016	2015
	\$	\$	\$	\$	\$
Long Term Debt					
▸ Net long term debt (000's) ▸ Town	2,770	3,266	3,745	3,698	4,094
▸ MVCA	4,065	4,201	4,332	4,458	4,580
▸ Long term debt charges (000's)	831	829	829	829	691
▸ Total annual repayment limit (000's)	5,547	4,809	4,771	4,771	4,532
▸ Long term debt per household	588	688	828	829	928
▸ Debt charges (000's)					
▸ rate supported ▸ water & sewer	457	426	426	426	426
▸ tax supported	97	126	126	126	126
▸ recoverable from others	277	277	277	277	139
	831	829	829	829	691
Municipal Equity (000's)					
▸ Surplus and Reserves	27,926	21,418	17,741	13,517	12,025
▸ Invested in capital assets	105,502	104,906	100,957	95,236	92,952
▸ Asset consumption ratio	38.73%	36.44%	37.05%	37.24%	36.70%
▸ Reserves as % of operating expenses (>20%)**	112.14%	93.92%	79.33%	63.89%	59.55%
Financial Indicators					
▸ Sustainability					
▸ financial assets to liabilities	2.18	1.93	1.58	1.32	1.23
▸ financial assets to liabilities excluding long term debt	3.59	4.09	3.53	3.73	4.03
▸ long term debt to tangible capital assets *	2.55%	3.00%	3.55%	3.70%	4.21%
▸ capital reserves to accumulated amortization	35.50%	27.63%	22.83%	17.10%	15.45%
▸ Flexibility					
▸ Debt charges to total operating revenue (<5%)**	2.56%	2.89%	3.30%	3.75%	3.21%
▸ Total operating revenue to taxable assessment	2.06%	1.95%	1.99%	1.78%	1.84%
▸ Working capital to operating expenses (>10%)**	108.70%	88.93%	73.25%	56.27%	55.98%
▸ Vulnerability					
▸ Operating government transfers ▸ to operating revenue	11.93%	11.40%	11.47%	12.69%	12.65%
▸ Total government transfers ▸ to total revenues	13.80%	13.17%	12.82%	12.85%	14.04%

* excluding Mississippi Valley Conservation Authority Debt

COMMUNICATION 131XXX

Received From: Trisa McConkey, CPA, CGA, Treasurer
Addressed To: Committee of the Whole
Date: May 12, 2020
Topic: 2020 Public Sector Accounting Board (PSAB) Budget

SUMMARY:

The attached report provides a restatement of the 2020 budget to conform to O. Reg. 284/09. The restatement results in an accounting surplus of \$5,352,371 for 2020.

BACKGROUND:

The Public Sector Accounting Board (PSAB) has required the adoption of the full accrual basis of accounting by municipalities since 2009. This resulted in a change from the reporting of expenditures to the reporting of expenses.

COMMENTS:

Expenditures represent outlays of assets, such as cash, to purchase goods and services; however, under the full accrual basis of accounting, expenses are charged as the goods and services are utilized or consumed. As a result, amounts are to be reported for non-cash expenses including, amortization, tangible capital asset additions and disposals, post-employment benefits expenses and principal paid on debt.

Section 290 of the Municipal Act, 2001 requires municipalities to prepare zero balanced, or cash-based, budgets which include all expenditures and revenues for the taxation year. Council approved the 2020 zero-based budget under Motion No. 3-131-04.

Ontario Regulation 284/09, Budget Matters – Expenses, allows municipalities to exclude from the budgets prepared under Section 290, estimated amounts for non-cash expenses. The regulation then requires that a report be prepared about the excluded expenses and the estimated change in the accumulated surplus of the municipality and that the report be adopted by Council resolution. This report is attached.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from this report.

STAFF RECOMMENDATION

THAT Council approve the 2020 Public Sector Accounting Board (PSAB) Budget prepared by the Treasurer as required by the Municipal Act, 2001 O. Reg. 284/09.

**TOWN OF CARLETON PLACE
2020 PSAB BUDGET**

	Budget 2020	Budget 2019
Traditional Surplus (Deficit)	\$ -	\$ -
PSAB Additions		
Net Change in Capital Assets	\$ 14,461,000	\$ 10,422,096
Principal Paid on Debt	\$ 640,751	\$ 581,510
Funding of Unfinanced Capital	\$ 212,588	\$ 237,907
PSAB Deductions		
Post Employment Benefits	(\$ 72,300)	(\$ 30,000)
Increase in Debt/Unfinanced Capital	(\$ 341,000)	(\$ 900,000)
Amortization	(\$ 3,750,000)	(\$ 3,700,000)
Net Change in Reserves	(\$ 5,798,668)	(\$ 1,284,840)
PSAB Surplus (Deficit)	\$ 5,352,371	\$ 5,326,673

COMMUNICATION 131031

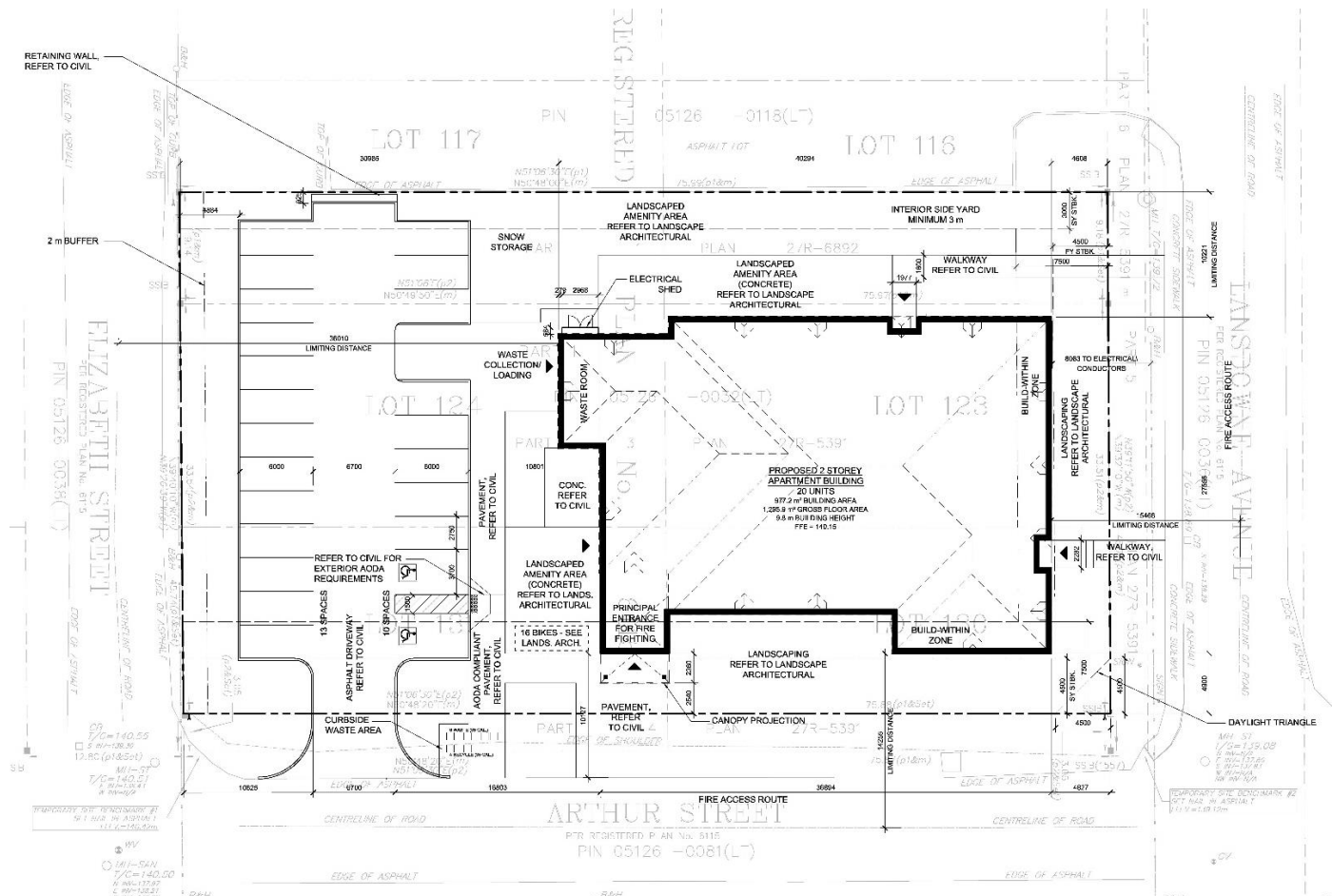
Received from Joanna Bowes, Manager of Development Services
Addressed to Committee of the Whole
Date May 12, 2020
Topic DP3-02-2020, 7 Arthur Street, Lanark County Housing Corporation

SUMMARY

An application has been submitted for a Class 3 Development Permit for the property legally described as Part of Lot 116, 117, 123, 130, 132 and all of Lot 124, Registered Plan 6115, Town of Carleton Place, County of Lanark. Town of Carleton Place, also known as 7 Arthur St. The proposed site is located on three streets, fronting on Arthur St, Lansdowne Ave and Elizabeth Street.

The property is designated as Mississippi Transitional Sector in both the Town of Carleton Place Official Plan and the Development Permit By-law 15-2015. The applicant is proposing to construct a 2-storey, 20-unit affordable housing apartment building with the required 23 parking spaces. Access is to be from Arthur Street.

Below is the site plan of the proposed development:



The applicant is requesting relief from the following Development Permit Conditions:

1. Request that Arthur Street be deemed as the functional front lot line.
2. That parking be permitted in the exterior side yard.
3. To permit vinyl siding along all elevations for the entire building.

COMMENT

Higher level documents, such as the Provincial Policy Statement (PPS), the County Official Plan and the Town of Carleton Place Official Plan include policies and directions to consider while evaluating any development proposal. This development generally meets the requirements of these documents.

Provincial Policy Statement:

Section 1.1 Managing and Directing Land Use to Achieve Efficient and Resilient Development Land Use Patterns.

“Healthy, livable, and safe communities are sustained by:

- a) Promoting efficient development and land use patterns which sustain the financial well-being of the Province and municipalities over the long-term.
- b) Accommodating an appropriate range of housing and mix of residential (including second units, affordable housing and housing for older persons), employment (including industrial and commercial), institutional (including places of worship, cemeteries, and long-term care homes), recreation, park and open space and other uses to meet long term needs;
- c) Avoiding development and land use patterns which may cause environmental or public health and safety concerns;
- d) Avoiding development and land use patterns that would prevent the efficient expansion of settlement areas in those areas which are adjacent to or close to settlement areas;
- e) Promoting cost effective development patterns and standards to minimize land consumption and servicing costs;
- f) Improving accessibility for persons with disabilities and older persons by identifying and removing land use barriers which restrict their full participation in society.

This project meets the above requirements and provides a mix of housing types within the area, provides affordable housing, and ensures development and land use patterns that promote minimization of land consumption and servicing costs.

Additionally, the building will be completely accessible for persons with disabilities and has 2 dedicated handicap spaces closest to the access of the building. All the proposed units are to be barrier free as per the Ontario Building Code.

Section 1.1.3 Settlement Areas

Section 1.1.3.1 of the PPS states “Settlement areas shall be the focus of growth and development, and their vitality and regeneration shall be promoted. This project maintains growth in the settlement area and this site will be regenerated from the previous use.

Section 1.1.3.2 of the PPS discusses the positive nature of density in the fact that it aids in the efficient use of land and resources and is appropriate to efficiently use existing infrastructure which avoids the need for unjustified or uneconomical expansion.

This development is an example of increasing density on existing services.

Section 1.1.3.3 notes that Planning Authorities should identify locations to promote opportunities for intensification and re-development where it can be accommodated. This project is an infill site and can accommodate this level of development. There is also sufficient infrastructure to support the proposal.

1.1.3.4 Appropriate Development should promote or facilitate intensification, development and compact form while avoiding risks to public health and safety. This project appropriately facilitates intensification and compact form in the change from a vacant lot to a low-rise apartment building. The proposal does not occur on lands deemed to be hazardous in any respect and so also meets the requirements of *Section 3.1 Natural Hazards* and *3.2 Human-Made Hazards* of the PPS. The project is in an area where one would expect this type of development.

Section 1.4 Housing

Section 1.4.3 provides details with respect to how development should occur. It notes that planning authorities should provide a range and mix of housing types and densities to meet the projected requirements of both current and future residents. It also notes that residential intensification, redevelopment and new residential development which minimize the cost of housing and facilitates compact form, while maintaining levels of public health and safety are appropriate. In this case the development helps to continue to provide a mix of housing types in the area which currently ranges from single family homes to apartment buildings. Further, it is anticipated that these apartments will offer a lower cost of housing than much of the new development (i.e. townhomes, singles, etc.) in the Town of Carleton Place.

Section 1.6.6 Sewage, Water and Stormwater

Section 1.6.6.1 notes that development projects should direct and promote expected growth or development in a manner that promotes the efficient use and optimization of existing services. This project does not require additional servicing to be provided. Further, as with most developments in Town, this project is on public services.

Of note, the project does not disturb any natural heritage features (Section 2.1), water (Section 2.2), Agricultural Land (Section 2.3) nor has any relation to other sections of the PPS not outlined above.

County of Lanark Sustainable Communities Official Plan (SCOP)

The County Official Plan delineates the Town of Carleton Place as a Settlement Area. Section 2.3, Settlement Area Policies, encourages efficient development patterns in Settlement Areas to optimize the use of land, resources, infrastructure and public service facilities.

This project meets the intent of the SCOP.

Town of Carleton Place Official Plan

Section 2 Community Design Framework

Section 2.2 looks at the objectives relating to what developers are expected to provide in their projects. These include things such as ensuring a high quality of design, incorporating pedestrian and cycling amenities, improving the esthetic appeal of gateways and thoroughfares leading into the downtown core and recognizing the importance of street trees.

This development generally meets the requirements of this Section of the Official Plan. It incorporates pedestrian amenities through sidewalks and given the nature of the development provides access to services within the Downtown core including medical offices and grocery stores immediately adjacent. It also provides cycling amenities and is located near the Ottawa Valley Rail Trail. Additionally, there will be a significant number of street trees and shrubs surrounding the building.

The proposed is a contemporary looking building and it is entirely sided in vinyl siding. This is not what is contemplated in the Official Plan, although the remainder of the requirements exist. The request to allow for vinyl siding is being made to allow for this affordable housing project to move forward. The Planning Department, in discussion with the County requested additional measures be taken to add stone or brick to the design. However, the County noted that if this was a requirement, they would not be able to ensure that this project would remain affordable citing not only the materials as cost but also the redesign of the plans.

Section 2.3 General Design Policies include the review of items such as ensuring that the development maintains the character of the area and shows consistency and continuity with its surroundings, that is complementary and contributes to local landmarks, and that maintains the linkages to and from the area.

The development proposed complements the area in the sense that the massing is on par with the developments across the street, the parking, while within an exterior side yard, is buffered with shrubs. The building, which is entirely vinyl siding is to have numerous tress to break up the façade. Further brings development to a long vacant infill site close to the downtown core and provides residents access to the downtown core and essential services.

This property falls under 3.1 Mississippi District, and more specifically 3.2.5 Mississippi District Transitional Sector. The proposal meets the permitted uses section as outlined in 3.1.2 (low, medium and high density residential).

Section 3.2.5 Mississippi District Transitional Sector

“The sector primarily consists of a mix of commercial uses with some existing low density residential development...The intent of the Transitional Sector policies is to encourage a gradual change to development which is more reflective of the design elements of the Downtown District and to provide for a variety of uses which is supportive of the overall intent of downtown revitalization...”

3.2.5.4 Where new development or re-development is proposed, the resulting building facades shall generally be consistent with the architectural style of the Downtown District. Cable accent elements that are inserted along the rooflines speak to the spirit of the downtown guidelines. Various architectural elements also generate interest. The sloped roof, while not reflective of the downtown core has been made in part to attempting to cut costs to ensure that this project remains affordable (social housing). A similar roof line is also found on the Carleton Place Terrace and consideration also had to be given to this. Below is a picture of the Carleton Place Terrace.



Below is the proposed project:



3.2.5.5 notes that development of residential uses shall result in higher densities. This is the case for this project taking a vacant parcel of land and adding 20 additional affordable housing units.

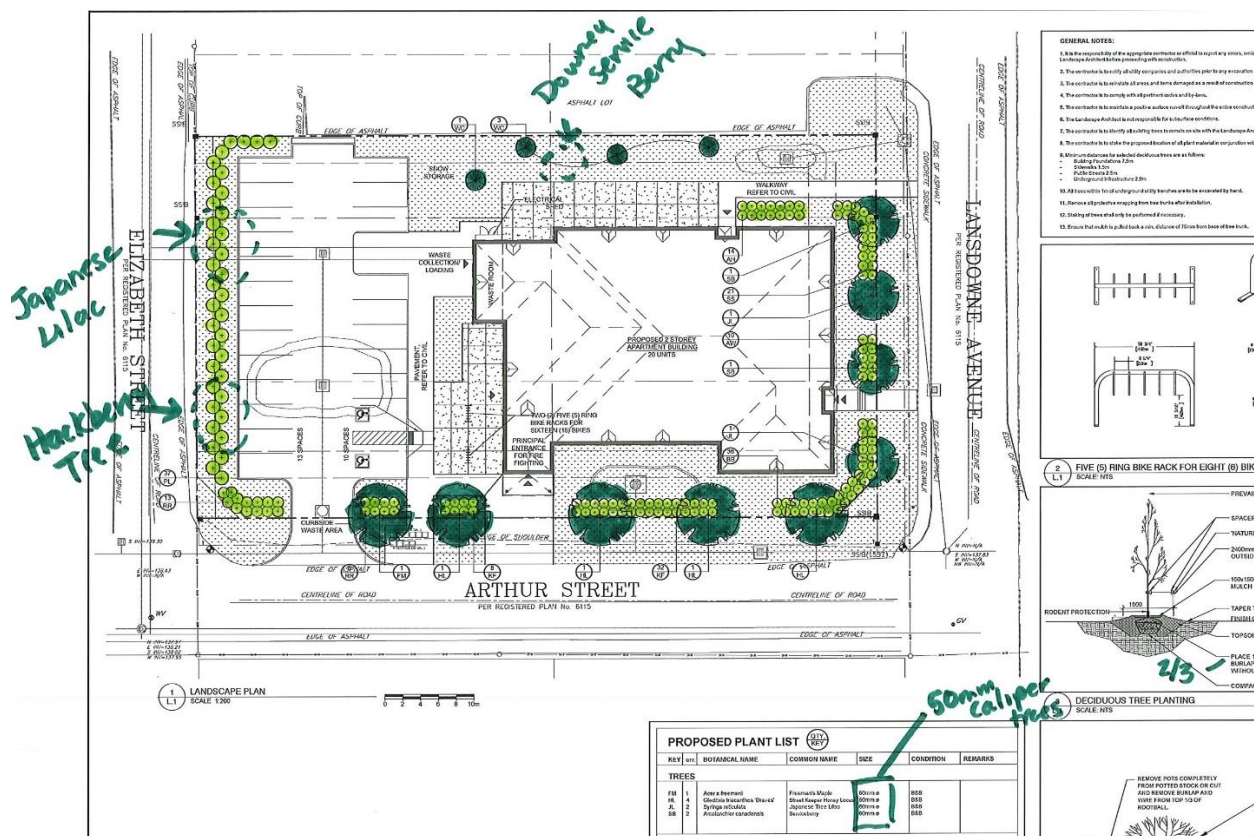
3.2.5.7 does note that Council shall examine opportunities for funding Transitional Sector projects including building facades programs. This may be an element that can be discussed and explored further given the nature of the request to maintain only vinyl siding to keep the project affordable.

Section 3.5.4 Density Provisions

1. "Notwithstanding Section 3.5.3.1, where development is proposed on infill sites or sites which are a result of lot consolidations, and which infill sites or consolidated sites have areas of 3 hectares or less, residential density may be increased..." The density of this project is 61.7units/ha.

4.1.6 Street Trees

No trees are to be removed to make way for construction and nine (9) additional trees, and a variety of shrubs and grasses are proposed. The larger street trees comprising maple, locust, service berry and Japanese lilac are located at the entrance to the parking lot and around the sides of the building fronting onto Arthur Street and Lansdowne Avenue. The larger trees will help to break up the façade of the building. 37 common lilac are proposed along Elizabeth Street. These were chosen due to their limited height which should not disturb the hydro lines present in the area. There has been significant back and forth between the developer and the Urban Forest Committee who have both worked hard to accommodate each other's concerns. No formal resolution has been reached. As such the Planning Department suggests as follows:



Section 4.3.5 Water, Wastewater and Stormwater Services

Section 4.3.5.1 General policies state that all development shall occur on the basis of full municipal water and wastewater services, and that the allocation of infrastructure capacity for infill and economic development purposes is encouraged. This project meets these requirements.

Section 6.12 Interim Control By-law

The Town of Carleton Place currently has an Interim Control By-law in place (51-2019), but this lot is not within the By-law area and is therefore exempt from the restrictions included within the By-law.

Section 6.21 Social and Cultural Policies

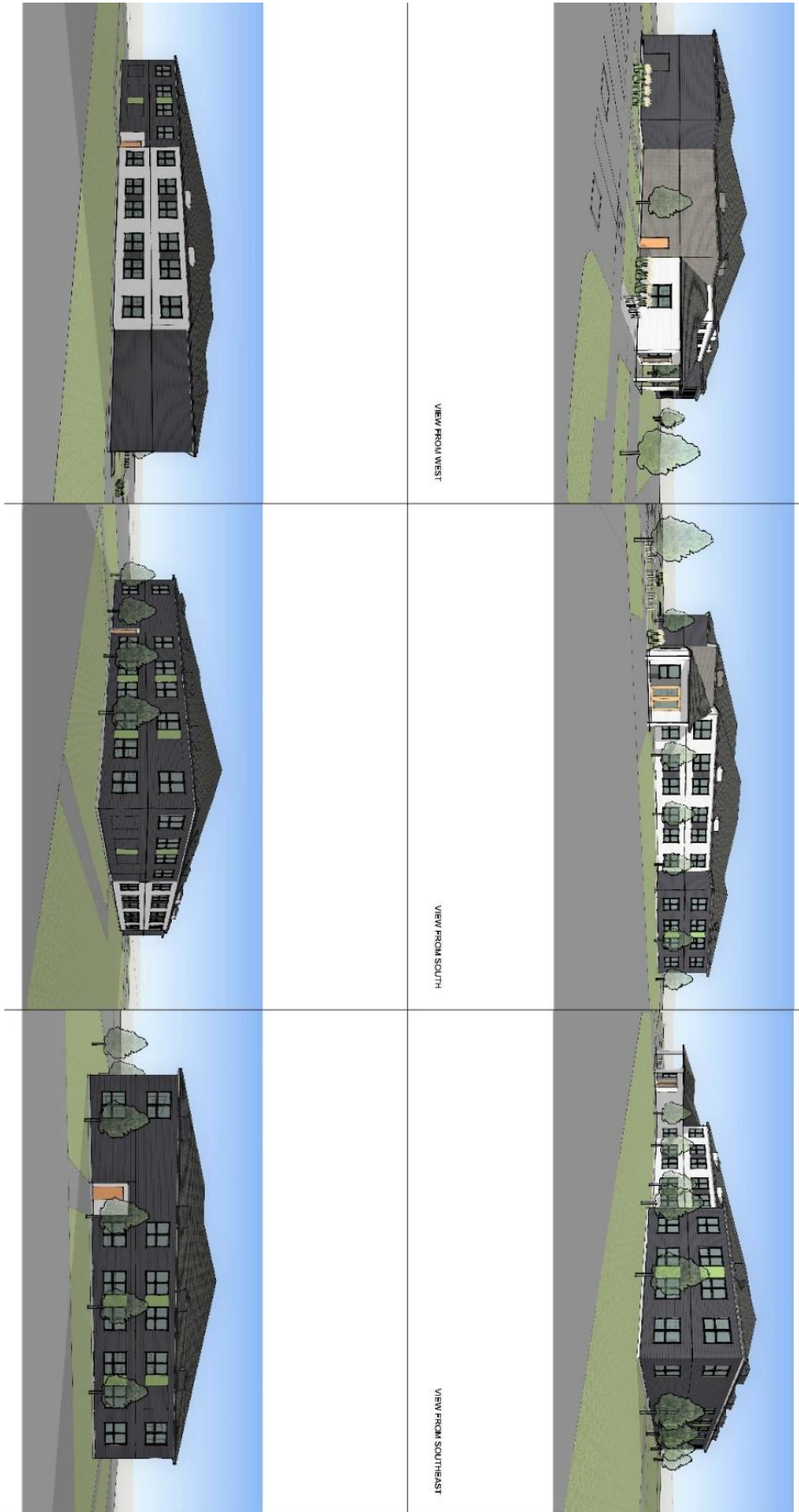
6.21.1 Affordable Housing section of the Official Plan notes that Council will strive to meet a target of 25% of all new housing be affordable housing by enabling a full range of housing types and densities which meet the projected demographic and market requirements of current and future residents.

One of the policies to ensure this happens is to encourage infill and intensification as well as to encourage cost effective development standards and densities for new residential development to reduce the cost of housing.

Because the project is being developed by Lanark County Social Housing, it is confirmed as affordable housing which is something that committee members have been attempting to gain within the Town and is specifically mentioned in the strategic plan.

Town of Carleton Place Development Permit By-law 15-2015

Below are the proposed elevations and site plan for the project:



Below is a table indicating where the project meets or does not meet the requirements of the Development Permit By-law.

Site Provisions	Requirements	Provided
Lot Area	Nil	3240 square m
Lot Coverage (max)	60%	30%
Lot Frontage	35 m	75.88 m (Arthur St)
Front Yard Build Within	4.5 m-7.5 m	4.5 m
Exterior Side Yard	4.5 m-7.5 m	4.6 m (Lansdowne Ave), 30.98m (Elizabeth St)
Interior Side Yard (min)	3.0 m	n/a
Rear Yard (min)	7.5 m	10.22 m
Usable Landscape Open Space (Rear Yard Min)	20%	22%
Building Height (max)	22 m	9.8m
No Encroachment Area	2.5 m	Exceeds 2.5m
Parking	20	23
Bicycle Parking	16	16

The first variance that the developer is requesting is that Arthur Street be deemed as the functional front lot line. Under the definition of frontage, the shortest front lot line would be considered the front yard. In this case, the developer has determined that the building is physically fronting on Arthur Street and has made a request for the frontage to also be on Arthur although it is the longest of the lot lines. This variance has been granted previously. In this case it must be recognized that there will be no interior lot lines, and two exterior lot lines which actually limits the site with respect to build within areas. The developer has managed to provide a suitable product despite these limitations and has in fact ended up with less lot coverage, more greenspace than would have been anticipated for this site.

The second variation requested is that parking be permitted in the exterior side yard. Normally, parking is not permitted in the front or exterior side yard. Given the configuration of the site and how the building was placed, the developer has requested that the parking be provided in the exterior side yard, as there is no interior side yard and opportunity for parking in the rear yard is limited due to the depth of the site. The developer has proposed significant shrubs and grasses be placed to help block the view of the parking lot.

The last request for variation is to permit vinyl siding along all elevations for the entire building. The reason this request has been made is in order to maintain the viability of this project as “affordable” which as discussed has been a priority for Council and has been a part of the Town’s Official Plan and more recently, their 2019-2023 Strategic Plan.

Section 14 of the Development By-law discuss Built Form and Design Criteria. The Downtown and Transitional District states “Facades will be constructed of one or two materials being brick or stone, solid wood siding or stucco or like product.” This is not the case for this proposed building. This section also notes that the roofs will be flat with decorative crown mouldings. Cornices are encouraged. As discussed in the Official Plan Section above, this has not been proposed in order to help save on costs. The building across the street shown above has a similar roofline as to what is currently being proposed.

Interim Control By-law

The Town of Carleton Place currently has an Interim Control By-law in place (51-2019), but this lot is not within the By-law area and is therefore exempt from the restrictions included within the By-law.

Strategic Plan

Council has set targets to improve Affordable housing through eventual amendments to various planning documents to ensure that the feasibility of these types of projects. This would be what the Strategic Plan calls a “quick win”. Approval of this project could ensure affordable housing is provided under the leadership of the Lanark County Housing Corporation, prior to amendments to our current planning documents.

Other Studies/Supporting Documents

As part of this application, the following studies and reports have been submitted to staff for review: Planning Rationale Report, Stormwater Management Report, Landscape Plan, Site Plan, coloured perspective drawings, servicing plans, and plan of survey.

Comments received include the following:

The Building Department has no concerns with the proposal but notes that the development will be required to be in compliance with the Ontario Building Code.

The Engineering Department note that plans have been reviewed and minor changes have been requested for approval prior to issuance of Development Permit. They further note that two sight triangles are to be provided to the Town of Carleton Place at the corners of Elizabeth St and Arthur Street and Lansdowne Ave and Arthur Street to be included as part of the Municipal right-of-way where structures or plantings are not permitted for sightline purposes.

Mississippi Valley Conservation Authority and Rogers had no comments to make.

Bell provided standard conditions to be included in the agreement.

Enbridge made standard comments.

The Urban Forest Committee and Lanark Housing have been negotiating through out the process. Ultimately the Urban Forest Committee has noted that it is important to have trees in this location because it is such a prominent area in town. They note that the best trees and landscaping plans should occur in this area. They do however recognize to address the budget concerns given the nature of this project although they do note that every effort should be made to provide those living in the low rental facilities with access to trees and landscaping. The committee sympathizes with Lanark County Housing Corporation and noted that the costing originally provided for their suggested plan was relatively high. The committee reviewed some potential changes, including smaller tree diameters (60mm to 50mm) and tree heights which allowed the budget to be lowered to 1/3 the original cost. The suggestion is to reduce the size of all trees planted to 50mm.

They have also suggested the following:

1. Planting a Hackberry tree at the corner of Arthur and Elizabeth (outside of the sight triangle) to match the elm on Elizabeth.
2. To plant some trees not just shrubs along Elizabeth St, with the preference being for Japanese Tree Lilacs.
3. Planting a Downey Service Berry in the amenity space.

As with any Development Permit Application, the Committee has the option of the following decisions:

- (a) Refuse the application;
- (b) Approve the application and issue a Development Permit with no conditions attached;
- (c) Approved the application and require that conditions be met before issuing a Development Permit;
- (d) Approve the application and issue a Development Permit with conditions attached; or
- (e) Approve the application, require that conditions be met before issuing a Development Permit and, when conditions have been met, issue a Development Permit with conditions attached.

STAFF RECOMMENDATION

THAT the Committee hereby authorizes application DP3-02-2020 for the construction of a 20-unit apartment building at 7 Arthur St and directs staff to move forward with the drafting of the Development Permit Agreement with the following conditions:

1. That garbage and recycling is stored on site in an enclosure as described in the Development Permit By-law and is removed as appropriate by a contracted waste management firm;
2. That snow be removed from site after each significant snow fall.
3. That trees are maintained and are to be replanted if removal is required; and

THAT the Committee authorizes staff to issue a Development Permit upon receipt of all required information, fees and securities.

COMMUNICATION 131062

Received From: Joanna Bowes, Manager of Development Services
Addressed to: Committee of the Whole
Date: May 12, 2020
Topic: Interim Control By-law Timelines

SUMMARY

On May 14, 2019 an Interim Control By-law was passed limiting the height of stacked townhouses, apartments, triplexes and quadplexes within the Interim Control By-law Study area to 28 feet. This by-law is set to expire May 14, 2020 unless it is extended. Currently a by-law has been drafted for Council approval to ensure that the extension occurs. Council has asked staff to provide a timeline for the completion of the Interim Control By-law.

COMMENT

The Interim Control By-law Study has been prepared and prior to the COVID-19 emergency, staff and Council were attempting to determine a date for an education session on the study. It would be difficult, although not impossible, to have the education session through a Zoom meeting. The preference at this time, particularly given the potential loosening of some regulations, is to wait to meet until the ban is lifted.

Assuming the Province loosens its emergency provisions regarding meetings near the end of May, the Planning Department suggests the following:

End of May 2020 - Education session to be held with respect to the findings of the preliminary Interim Control By-law Study.

June 9, 2020 - The Planning Department brings forward the Interim Control By-law Study and the options it presents for discussion at Committee of the Whole. A staff recommendation will be made at this time.

June 23, 2020 – If Council approves the staff recommendation, we can continue working through the option chosen. The final report can then be completed and a Development Permit Amendment application will commence. The process for approval of the DPA will include an Open House and Public Meeting.

Completion date expected end of September barring any appeals.

STAFF RECOMMENDATION

THAT the staff report outlining a timeframe for completion of the Interim Control By-law Study be accepted as information.

COMMUNICATION 131063

Received From: Joanna Bowes, Manager of Development Services
Addressed To: Committee of the Whole
Date: May 12, 2020
Topic: Development Services Activity Report to April 30, 2020

SUMMARY

Please find attached the Planning Report for pre-consultations and applications received by the Planning Department until April 30, 2020. The report represents only those matters that were accompanied by a submitted application or pre-consultation with Planning Staff.

COMMENT

The year 2019 had record numbers for pre-consultation meetings with and development permit application submissions to the Planning Department. To date, 2020 has surpassed the statistics for the same period last year.

YEAR	PRECONSULTATIONS	APPLICATIONS RECEIVED	TOTAL	PERCENTAGE CHANGE
2018	29	24	53	N/A
2019	28	32	60	14% increase
2020	51	35	86	43% increase

The first four months of 2020 has shown a 43% increase over the 2019 activities and a 60% increase over that of 2018.

In addition, the Planning Department has reviewed site plans for 80 building permit applications, coordinated the opening of Phase 3 of the Carleton Landing North Subdivision and worked with the developer and the County for completing the agreement requirements for the NuGlobe subdivision. Registration of this subdivision should be finalized soon allowing further Planning approval of building permit applications.

In conclusion, the COVID-19 restrictions have created more challenging dealings for both staff and developers but have not stopped the increasing progress of development planning for the Town of Carleton Place.

STAFF RECOMMENDATION

THAT the Development Services Planning Activity Report to April 30, 2020 be received as information.

COMMUNICATION 131064

Received From: Jennifer Hughes, By-law Administrative Clerk
Addressed To: Committee of the Whole
Date: May 12, 2020
Topic: New Refreshment Vehicle By-law to Repeal By-law 16-2016

SUMMARY

The Town's Refreshment Vehicle By-law has been reviewed by staff which has resulted in a number of suggested updates which are included in the proposed draft By-law.

Recommended changes include:

- provisions for additional types of refreshment vehicles, including mobile ice cream trucks and bicycles;
- provisions to better accommodate servicing special events;
- greater flexibility regarding the location of refreshment vehicles;
- the removal of restrictive parking requirements;
- minor administrative changes such as correcting spelling, numbering, updated wording, etc.

DISCUSSION

The definitions section of the draft By-law has been broadened in terms of what can be considered to be a Refreshment Vehicle. This definition now includes different vehicles such as an ice cream bicycle, mobile ice cream trucks, and mobile canteens.

Previously the By-law required four (4) dedicated parking spots for each located refreshment vehicle. It is recommended that this requirement be removed to allow for greater flexibility in terms of future permitted locations. Patrons are able to use either public parking or private parking (as provided through an agreement with a property owner). The removal of this requirement is also meant to encourage active transportation within the community and the Ottawa Valley Rail Trail (OVRT) while providing increased food options in areas where there are frequent pedestrians and cyclists.

An additional provision has been added to require that all vehicles, or towable trailers be plated, per the *Highway Traffic Act*.

Lastly, the map indicating pre-approved locations has been replaced with a listing, to easily enable future amendments.

FINANCIAL IMPLICATIONS

None.

STAFF RECOMMENDATION

THAT Council approve the 2020 Refreshment Vehicle By-law, and that By-laws 16-2016 and 33-2017 be repealed.

BY-LAW NO. XX-2020

A BY-LAW OF THE COUNCIL OF THE CORPORATION OF THE TOWN OF CARLETON PLACE TO LICENSE, REGULATE AND GOVERN REFRESHMENT VEHICLES IN THE TOWN OF CARLETON PLACE

WHEREAS Section 151(1) of the *Municipal Act, 2001* S.O. Chapter 25 grants to municipalities general licensing powers and;

WHEREAS Section 27(1) of the said *Municipal Act* authorizes Council to pass by-laws respecting highways if it has jurisdiction over them; and

WHEREAS Section 63(1) of the said *Municipal Act* authorizes a Municipality having a by-law to prohibit or regulate the placing, stopping, standing or parking of an object or vehicles on a highway to impound, restrain or immobilize any object or vehicle placed, stopped, standing or parked on a highway in a contravention of the by-law;

AND WHEREAS Council deems it appropriate to regulate and licence Refreshment Vehicles for the purpose of health and safety, nuisance control and consumer protection with respect to the general public;

AND WHEREAS the Council of The Corporation of the Town of Carleton Place deems it necessary and desirable to repeal By-law Nos. 16-2016 and 33-2017 and to enact a new Refreshment Vehicle By-law for the issuance of permits and related matters, including the establishment of a fee schedule;

NOW THEREFORE the Council of the Corporation of the Town of Carleton Place enacts as follows:

1 DEFINITIONS

The following definitions shall apply for the purposes of this by-law:

- 1.1 **Applicant** means the owner of a vehicle or property who applies for a permit or any person authorized by the owner to apply for a permit on the owner's behalf, or any person or corporation empowered by the statute to conduct business in the Province of Ontario.
- 1.2 **Approved location** shall mean the location(s) specified in the application and for which a licence has been granted.
- 1.3 **Chief Building Official** means the Chief Building Official appointed by Council, or his designate.
- 1.4 **Clerk** shall mean the Clerk or Deputy Clerk of the Town of Carleton Place.
- 1.5 **Community Special Event** means an event recognized by the Recreation and Culture Department as a one-time, annual or infrequently occurring event outside normal programs or activities of the Town i.e. Canada Day activities, regattas, car shows, music festivals, etc.

- 1.6 **Corporation** shall mean the Corporation of the Town of Carleton Place.
- 1.7 **Council** shall mean the council of the Town of Carleton Place.
- 1.8 **Eating establishment** means a building or part of a building where food is offered for sale or sold to the public for consumption and which has seating and eating facilities. Such uses include a restaurant, diner, fast-food restaurant, ice cream parlour, tearoom or lunchroom, dairy bar, bistro, pizzeria, coffee shop or café.
- 1.9 **Licence** shall mean a licence under the provisions of this by-law.
- 1.10 **Licensee** means the person to whom the licence has been issued and who assumes the primary responsibility for complying with this by-law.
- 1.11 **Located Refreshment Vehicle** means a vehicle located at an approved location for the purposes of selling food and beverages to the public. A Refreshment Vehicle must be capable of being readily removed from an approved location within 48 hours of a notice to remove being received. A located Refreshment Vehicle shall be permitted to locate on private property by the Town's development permit system and by the property owner.
- 1.12 **Medical Officer of Health** shall mean the Medical Officer of Health for Leeds, Grenville and Lanark District Health Unit or his duly authorized delegate.
- 1.13 **Mobile canteen** shall mean a motor vehicle equipped for the cartage, storage and preparation of refreshments from which said motor vehicle refreshments are offered for sale for consumption primarily by persons at their place of employment or by persons attending a private function or other special events where the mobile canteen operator has been invited or authorized by a person holding the event or owning the business or property to dispense refreshments. A mobile canteen shall be included in the definition of "Refreshment Vehicle."
- 1.14 **Mobile ice cream vehicle** shall mean a mobile motor vehicle equipped for the cartage, storage and vending of frozen food and confections. A mobile ice cream vehicle shall be included in the definition of "Refreshment Vehicle."
- 1.15 **Owner** means the registered owner of the land and includes a lessee mortgagee in possession, and the person in charge of the property.
- 1.16 **Roadworthy** shall mean the vehicle complies with the requirements of *The Highway Traffic Act* and is licensed by the Ministry of Transportation for operation on a public highway. The applicant for a license shall produce such vehicle licence prior to issuance of a licence.
- 1.17 **Occasional** shall mean for not more than twelve (12) consecutive hours, two (2) times per calendar month.
- 1.18 **Operate** shall mean the act of selling, offering for sale, or otherwise dispensing of refreshments and "operator" shall have a like meaning.
- 1.19 **Refreshments** shall mean all food stuffs or beverages either prepared on site or pre-packaged and intended for human consumption. Refreshment shall include cooked or

uncooked food, frozen foods and confections, fresh produce, alcoholic and non-alcoholic beverages.

- 1.21 **Refreshment Vehicle** shall mean a vehicle, canteen, trailer or cart, propelled, towed or driven by any kind of power, including muscular power, equipped for the cartage, storage, preparation or sale of refreshments intended for consumption by the public. A chip wagon, mobile canteen, Refreshment Cart, ice cream bicycle and mobile ice cream vehicle shall be included in the definition of a "Refreshment Vehicle."

2 GENERAL PROVISIONS

- 2.1 Every licensee shall ensure that an adequate number of containers for recyclable materials and waste receptacles with self-closing lids are provided in accessible locations in the vicinity of the refreshment vehicle.
- 2.2 Every licensee shall ensure that the waste receptacles are emptied at least once a day.
- 2.3 Every licensee shall ensure that the grounds in the vicinity of the Refreshment Vehicle for a distance of 30 metres are kept clean of all waste.
- 2.4 Every licensee shall ensure that the Refreshment Vehicle, all accessories and equipment shall be kept in good repair at all times and in a clean and sanitary condition.
- 2.5 Every licensee shall ensure that:
- 2.5.1 no person other than an employee of the licensee shall operate the Refreshment Vehicle, and
 - 2.5.2 any employee (operator) shall be adequately trained in the safe operation of the Refreshment Vehicle and equipment, and
 - 2.5.3 all employees are familiar with the contents of this by-law, and
 - 2.5.4 any operator or employee under his control, management or supervision does not breach any of the provisions of this by-law.
- 2.6 Every licensee shall ensure that all conditions expressed by the Fire Chief or his designate, the By-law Department, the Medical Officer of Health or designate, the Chief Building Official or his designate, or the Planning Department forming part of any approval shall be adhered to at all times.
- 2.7 No person shall operate a Refreshment Vehicle within the limits of the Town of Carleton Place unless and until the operator has obtained a separate licence for each Refreshment Vehicle, as issued under the provisions of this by-law. The applicant for every licence shall be a minimum of seventeen (17) years of age.
- 2.8 The annual licence fee for each Refreshment Vehicle shall be as prescribed by the Town's Fees and Charges By-law.

- 2.9 The term of each licence shall be from the 1st day of January to the 31st day of December in each year, and no licence shall be issued except on payment of the full amount of the prescribed fee.
- 2.10 A licence shall not be transferred from one vehicle to another nor from one operator to another.
- 2.11 An annual renewal licence may be issued to the previous holder of a licence for a previously approved location provided all other application requirements, including the payment of the prescribed fee, valid proof of insurance, permission of the landowner, proof of valid vehicle licence and compliance approval from the Medical Officer of Health and Fire Chief, are submitted on an annual basis. A completed application form and fee shall be submitted to the Clerk by January 15th.
- 2.12 No person shall operate a Refreshment Vehicle without having, at all times, in the vehicle licensed by the Corporation, the individual licence granted for that specific vehicle and shall present such licence on demand for inspection by any By-law Enforcement Officer of the Corporation.
- 2.13 The operator of a Refreshment Vehicle shall accept liability for all or any claims for injury or damage to any person or property caused or created by the operation of the Refreshment Vehicle.
- 2.14 All motorized Refreshment Vehicles or towable trailers or carts shall be plated in accordance with the *Highway Traffic Act, R.S.O. 1990, c. H.8*.
- 2.15 Exemptions from location provisions of this by-law may be granted for Refreshment Vehicles to be operated in parks or on other lands in the control of the Corporation for specific special events, but only during the times and at the locations designated by the Corporation in writing. Exemptions may also be granted by the Corporation for events and other locations.
- 2.16 No person shall operate a Refreshment Vehicle closer than 30 metres to an eating establishment that is paying a property tax to the Town of Carleton Place. Should the owner of a Refreshment Vehicle wish to locate the said vehicle closer than 30 metres to an eating establishment, written acknowledgement from the affected eating establishment owner shall be filed with the application. A sample letter is attached as Schedule "A.2".

3 PRESCRIBED FORMS

- 3.1 The forms prescribed for use as an application for licence, for licences and for notices of violation shall be as set out in Schedule "A" attached to and forming part of this by-law.

4 APPLICATION

- 4.1 To obtain a permit, an applicant shall file an application in writing on the forms prescribed by and available from the Clerk's Department, and shall supply any other information relating to that application as required by the Town of Carleton Place.

4.2 Every application for Refreshment Vehicle licences shall:

- 4.2.1 identify and describe in detail the products to be sold;
- 4.2.2 be accompanied by the required application fee as calculated in accordance with the Town's Fees and Charges By-law;
- 4.2.3 include a description of the vehicle and where applicable, provide a photocopy of the current motor vehicle registration document;
- 4.2.4 include a current certificate of compliance with "The Food Premises Regulation" as written under the Act from the Medical Officer of Health;
- 4.2.5 include certificates of compliance from the following Town of Carleton Place authorities:
 - 4.2.5.1 the Fire Department
 - 4.2.5.2 the By-law Department
- 4.2.6 be accompanied by satisfactory proof that arrangements have been made with the proper authorities for the connection of all water, sewer, gas, electric, telephone or other utilities and services that are proposed, if applicable;
- 4.2.7 provide proof of insurance as described in Section 6 hereof;
- 4.2.8 include a statement of indemnification to the Town of Carleton Place as described in Section 7 hereof;
- 4.2.9 be signed by the applicant who shall certify as to the truth of the contents of the application.

5 FEES

- 5.1 A Licence and Application fee shall be charged in accordance with this by-law in order to recover the cost of the administration and enforcement of the said licence.
- 5.2 The required fees shall be calculated in accordance the Town's Fees and Charges By-law for the licence proposed and the applicant shall pay such fees.
- 5.3 No application shall be reviewed unless the required application fees have been paid in full.
- 5.4 No licence shall be issued unless the required licence fees have been remitted with the application.

6 INSURANCE

- 6.1 No person shall be granted or hold a licence for a Refreshment Vehicle unless he/she establishes and maintains in effect proof of commercial general liability insurance covering each vehicle. Such proof shall be made by delivering to the Town of Carleton Place a

certificate of insurance naming the Town of Carleton Place as an additional insured on the policy, which includes the following:

6.1.1 Commercial General Liability

The Proponent shall, at their expense obtain and keep in force during the term of the Agreement, Commercial General Liability Insurance satisfactory to the Town of Carleton Place and underwritten by an insurer licensed to conduct business in the Province of Ontario. The policy shall provide coverage for Bodily Injury, Property Damage and Personal Injury and shall include but not be limited to:

6.1.1.1 A limit of liability of not less than \$2 million/occurrence with an aggregate of not less than \$5 million;

6.1.1.2 Add the Town of Carleton Place as an additional insured with respect to the operations of the Named Insured;

6.1.1.3 The policy shall contain a provision for cross liability and severability of interest in respect of the Named Insured;

6.1.1.4 Non-owned automobile coverage with a limit not less than \$2,000,000 and shall include contractual non-owned coverage (SEF 96); Coverage to include damage caused by operating or moving vehicles;

6.1.1.5 Products and completed operations coverage;

6.1.1.6 Broad Form Property Damage;

6.1.1.7 Contractual Liability; and

6.1.1.8 The policy shall provide 30 days' prior notice of cancellation.

6.1.2 Primary Coverage

The proponent's insurance shall be primary coverage and not additional to and shall not seek contribution from any other insurance policies available to the municipality.

6.1.3 Certificate of Insurance

The proponent shall provide a Certificate of Insurance evidencing coverage in force at least 10 days prior to contract commencement.

6.1.4 Automobile Liability Coverage

Standard Form Automobile Liability Insurance that complies with all requirements of the current legislation of the Province of Ontario, having an inclusive limit of not less than \$2 million per occurrence for Third Party Liability, in respect of the use or operation of vehicles owned, operated or leased by the Supplier.

7 INDEMNIFICATION

- 7.1 The Supplier shall defend, indemnify and save harmless the Corporation of the Town of Carleton Place, its elected officials, officers, employees and agents from and against any and all claims of any nature, actions, causes of action, losses, expenses, fines, costs (including legal costs), interest or damages of every nature and kind whatsoever, including but not limited to bodily injury, sickness, disease or death or to damage to or destruction of tangible property including loss of revenue or incurred expense resulting from disruption of service, arising out of or allegedly attributable to the negligence, acts, errors, omissions, misfeasance, nonfeasance, fraud or willful misconduct of the Supplier, its directors, officers, employees, agents, contractors and subcontractors, or any of them, in connection with or in any way related to the delivery or performance of this Contract. This indemnity shall be in addition to and not in lieu of any insurance to be provided by the Supplier in accordance with the refreshment vehicle license, and shall survive the license.
- 7.2 The Supplier agrees to defend, indemnify and save harmless the Corporation of the Town of Carleton Place from and against any and all claims of any nature, actions, causes of action, losses, expenses, fines, costs (including legal costs), interest or damages of every nature and kind whatsoever arising out of or related to the Supplier's status with WSIB. This indemnity shall be in addition to and not in lieu of any proof of WSIB status and compliance to be provided by the Supplier in accordance with the refreshment vehicle license, and shall survive the license.

8 REVISIONS TO LICENCE

- 8.1 After the issuance of a licence under this by-law, notice of any material change to a plan, specification, document or other information on the basis of which the licence was issued, must be given in writing to the Town of Carleton Place together with the details of the change.
- 8.2 No modification(s) to any Refreshment Vehicle shall be carried out without the express written authorization of the Clerk as authorized by Council.

9 REGULATIONS

9.1 (Located) Refreshment Vehicle:

- 9.1.1 (Located) Refreshment Vehicles shall be permitted to locate only on property locations in accordance with the license issued to them by the Town's Clerk's Department.
- 9.1.2 Every application to request a location shall include a site plan drawn to scale showing the proposed vehicle location, adjacent structures, entrance and exit from adjacent street(s), proposed additions to the vehicle, signs, the location and proposed hook-up of all utilities and setback distances from the street, all as required by the provisions of this by-law.
- 9.1.3 The Refreshment Vehicle shall be located at least three (3) metres from the front line of the property on which it is located.
- 9.1.4 All structures or additions to the Refreshment Vehicle site, including signs and structures designed to protect the public from the elements while being served at the servicing window, are subject to approval of the Chief Building Official and shall be shown on the approved plan

required pursuant to Section 9.1.2. Such structures or additions shall be designated and constructed in a neat and workmanlike fashion such that they do not detract from the general appearance of the site nor inhibit the ability to move the vehicle on short notice. The maximum area of all additions, in total, shall not exceed one third (1/3) of the area occupied by the Refreshment Vehicle itself.

- 9.1.5 Every Refreshment Vehicle shall be capable of being moved and driven or towed on a highway upon 48 hours' notice by a police officer and/or the By-law Enforcement Officer. Permanent electrical or other utility hook-ups are prohibited. To provide for the operation of exhaust fans, approved lighting and other electrical power requirements, a Refreshment Vehicle may be connected to an approved power source provided such connection is made by means of a connection which can be readily and safely disconnected without the use of tools. Such connection must not inhibit the capability of the Refreshment Vehicle to be mobile on short notice or to otherwise cause the Refreshment Vehicle to be recognized as a permanent structure.
- 9.1.6 No sign or advertising device may be displayed, except in accordance with the Town's Sign By-law.
- 9.1.7 Where there is a potential for the production of grease-laden vapours and smoke, the installation of equipment for the removal of smoke and grease-laden vapours shall be installed to meet the requirements of NFPA 96 "Standards for the Installation of Equipment for the Removal of Smoke and Grease-laden Vapours."
- 9.1.8 Where electrical facilities are provided, a certificate of inspection certifying compliance to the requirements of Hydro One is required.
- 9.1.9 All plumbing facilities shall comply with the requirements of Part 7 of *The Ontario Building Code*. The operator or attendant of each vehicle shall have access to toilet and washing facilities during hours of operation to the satisfaction of the Chief Building Official.

9.2 Site Specific Refreshment Vehicles Licences – Riverside Park Only

- 9.2.1 Two (2) site-specific mobile Refreshment Vehicle licences for Riverside Park only shall be available each year on a first come, first served basis. No operator may obtain more than one (1) specific licence for Riverside Park.
- 9.2.2 That a letter of approval from the Manager of Recreation and Culture for a site-specific location be submitted prior to the issuance of a licence. The letter shall state terms and conditions as deemed appropriate by the Manager of Recreation and Culture.

9.3 Refreshment Vehicle (Mobile Canteen) Provisions

- 9.3.1 No person shall operate or conduct business from a mobile canteen or vehicle while parked on a public highway, street, road, land, park, boulevard or other public land. Business may be conducted when parked on a street where construction work is being carried out, provided that a special exemption to do so has been granted in writing by the Corporation.
- 9.3.2 A mobile ice cream vehicle, cart or bicycle may stop on a street in a residential zone to make a sale for a duration of no more than twenty (20) minutes.

- 9.3.3 A mobile canteen or ice cream truck may locate temporarily for sales or other special events where the mobile canteen operator has been invited or authorized by a person holding the event or owning the business or property to dispense refreshments, provided that all other provisions of this By-law are met while operating at the temporary location.

9.4 Refreshment Cart Provisions

- 9.4.1 No person shall vend from a Refreshment Cart(s) except in accordance with the following provisions:

9.4.1.1 General Provisions for Refreshment Carts:

- a) Every licensee who vends shall ensure that all articles, whether on display or not on display, except for a garbage receptacle and a small condiment tray are contained within the cart. The garbage receptacle and a small condiment tray shall be located no further than 1.5 metres from the cart.
- b) No person shall vend from a Refreshment Cart or from a stand upon any highway including a boulevard, sidewalk or street, or any part thereof.
- c) Every licensee shall keep his or her Refreshment Cart in a clean and sanitary condition and in a state of good repair and appearance at all times.
- d) Every Refreshment Cart equipped with a food heating capability shall be adequately equipped with a fire extinguisher having an A.B.C. rating.
- e) No person licensed pursuant to this by-law shall carry, sell, offer or expose for sale any or all of the food products which are prohibited from time to time by the Medical Officer of Health.
- f) The licensee shall ensure that any person vending with or from his or her Refreshment Cart has the license (issued by the Town) visible to the public and attached to the Refreshment Cart.
- g) The holder of a licence in a category defined in Section 1 shall not use the licence for the purpose of any other category unless specifically permitted herein.
- h) Every person to whom this by-law relates shall be governed by *The Public Health Act*, R.S.O. 1990, Chap. P.10, as amended, or *The Health Protection and Promotion Act*, R.S.O. 1990, Chap. H.7, as amended, and regulations enacted thereunder.
- i) No person shall use:
 - a) an external gasoline-powered generator
 - b) an external propane-powered generator, or
 - c) an external diesel-powered generator in conjunction with a Refreshment Cart.

9.4.1.2 Collection and Removal of Garbage and Recyclables from a Refreshment Cart:

- a) No person who vends with or from a Refreshment Cart shall place or locate any carton, box or other article, other than a garbage receptacle, recycling bins and a small condiment tray, outside of the Refreshment Cart. The garbage receptacle, recycling bins and a small condiment tray shall be located no further than 1.5 metres from the cart.
- b) No person shall vend with or from a Refreshment Cart without first placing a garbage receptacle and recycling bin outside of the Refreshment Vehicle.
- c) Every person who vends with or from a Refreshment Cart shall ensure that the garbage receptacle and recycling bin placed outside the cart is taken away with the vehicle and that the garbage is disposed of in a proper and sanitary manner and any recyclables are properly recycled.
- d) Every person who vends shall ensure that the grounds in the vicinity of the Refreshment Cart for a distance of 30 metres are kept clean of all waste.
- e) The placing of the garbage or litter in a sidewalk refuse container provided by the Corporation is not sufficient to constitute removal.

9.4.1.3 Location and Time Regulations

- a) Refreshment Carts may be located in areas or on properties within the community designated as commercial in accordance with this by-law and the Town's Development Permit By-law. Applicants require written approval from the owner of commercial properties.
- b) No person shall vend from a Refreshment Cart on a public sidewalk. A Refreshment Cart, if located on private property, shall not be located any closer than 1.2 metres to a sidewalk.
- c) No person who vends shall place or locate himself or herself or anything on a street so as to be within nine (9m) metres from the nearest street intersection.
- d) No person shall vend on any municipal property unless authorized to do so in writing by the Town's Parks and Recreation department, except as provided for in Section 9.2.1.
- e) Sales shall only occur between the hours of 8:00 a.m. and 11:00 p.m. of the same day.

10 VIOLATION/REVOCATION OF LICENCE

- 10.1 If after an inspection of an operation, an agent for the Town is satisfied that the operation does not conform to the standards of this by-law or any by-law governing the operation of a business within the Town of Carleton Place, a notice of by-law violation shall be sent to the licensee by personal service upon or sent by prepaid registered mail to the licensee, stating the particulars of the non-conformity, and may at the same time provide to the owner of the property a copy of such notice. A sample notice of violation is attached hereto as Schedule "A.3".

- 10.2 The licensee shall have 48 hours from the date of receipt of the notice to rectify the stated violation or demonstrate that actions to rectify the stated violation are underway to the satisfaction of the Town or its agent, or face suspension or revocation of the licence.
- 10.3 Where a licence is revoked, the Refreshment Vehicle shall be removed from its location within 48 hours of the date of revocation.
- 10.4 Failure to remove the Refreshment Vehicle within the time period specified shall allow the Town of Carleton Place to remove and impound the vehicle at the operator's expense.
- 10.5 Where the Town removes and impounds the Refreshment Vehicle, it shall be entitled to recover the expense incurred from the owner of the vehicle before it releases custody of the vehicle to the owner. Release from impoundment shall occur at the licensee's expense.
- 10.6 Where a licence has been revoked, the licensee shall have the right to reapply for a new licence, and therefore, shall submit a new application together with the required application fee for the new licence, and if the application is approved, the operator shall pay such licence fee as is required.
- 10.7 In addition to any measures that are available to the Town in this Section, the Town shall have the right to seek to impose a penalty as provided for in Section 11. Enforcement.

11 ENFORCEMENT

- 11.1 Any person who contravenes any of the provision of this by-law and the procedures with respect thereto is guilty of an offence and the enforcement and the penalty imposed thereunder shall be subject to the provisions of *The Provincial Offences Act*, R.S.O. 1990, Chapter P.53 and any amendments thereto, and the penalty for the commission of any such offence shall be as provided for in the said *Provincial Offences Act*.
- 11.2 This by-law shall be enforced by the Municipal By-law Enforcement Officer and/or by an Officer of the Ontario Provincial Police.
- 11.3 Any person or owner operating a Refreshment Vehicle shall promptly submit proper identification to an officer upon request. Failure or refusal to do so is an offense.
- 11.4 No person shall give false information to an officer.
- 11.5 No person shall hinder or obstruct, or attempt to hinder or obstruct, an officer exercising their power authorized by Section 11.2 or performing a duty under this By-law.

12 SEVERABILITY

- 12.1 Should any section, subsection, clause or provision of this by-law be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this by-law as a whole or any part thereof, other than the part so declared to be invalid.

13 REPEAL

13.1 By-law Nos. 16-2016 and 33-2017 are hereby repealed in their entirety.

14 SHORT TITLE

14.1 This by-law may be cited as “The Refreshment Vehicle By-law.”

15 EFFECTIVE DATE

15.1 This by-law shall come into force and take effect upon the date of final approval of the Regional Judge regarding set fines. Licences granted and issued in accordance with By-law No. 16-2016 may remain in effect for the year in which they were issued.

READ A FIRST TIME, SECOND TIME, THIRD TIME AND FINALLY PASSED THIS
___ DAY OF _____, 2020.

Doug Black, Mayor

Stacey Blair, Clerk

SCHEDULE “A” TO BY-LAW XX-2020
RESPECTING FORMS

Application for Refreshment Vehicle Licence.....	Schedule A.1
Acknowledgement letter from adjacent restaurant owner	Schedule A.2
Sample Notice of Violation.....	Schedule A.3

SCHEDULE "A.1"

APPLICATION FOR REFRESHMENT VEHICLE LICENCE **

IN ACCORDANCE WITH BY-LAW NO. XX-2020

PART A

1. Name of Applicant/Firm

2. Address of Applicant/Firm

3. Telephone No. _____ E-mail _____

Social media account or webpage _____

4. Type of Vehicle Licence Requested for:

- | | |
|-------|---|
| _____ | Refreshment Vehicle (Mobile) |
| _____ | Refreshment Vehicle (Mobile - Riverside Park) |
| _____ | Refreshment Vehicle (Located) * |
| _____ | Refreshment Vehicle (Cart) |
| _____ | Refreshment Vehicle (Mobile Canteen) |

*** Note:** Refreshment Vehicles (Located) require a letter granting the property owner's permission as well as approval by site plan control from Council.

5. Vehicle Licence Number

6. Description of Items to be Sold

PART B

The Carleton Place By-Law Department

The Refreshment Vehicle conforms to the requirements of By-law No. **XX**-2020.

By-Law Officer

PART C

Ocean Wave Fire Company

The Refreshment Vehicle conforms to the Requirement of the Ontario Fire Code.

O.W.F.C.

PART D

CLERK'S DEPARTMENT

_____	Completed Application
_____	Site Plan Approval
_____	Leeds, Grenville & Lanark District Health Unit
_____	Insurance Certificate
_____	Indemnification Form
_____	Owner of Property Letter of Permission
_____	WSIB Clearance Certificate

DATE

APPLICANT

The Application has submitted the above noted information.

DATE

CLERK

****** Personal information contained on this form, collected pursuant to *The Municipal Act*, will be used for the purpose of that Act. Questions should be directed to the Freedom of Information and Privacy Coordinator at the institution conducting the procedures under that Act.

SCHEDULE “A.2”

SAMPLE LETTER OF ACKNOWLEDGEMENT FROM ADJACENT RESTAURANT OWNER(S)

Date

Stacey Blair
Clerk
Town of Carleton Place
175 Bridge Street
Carleton Place, ON
K7C 2V8

Dear Ms. Blair:

**Re: Letter of Acknowledgement of Refreshment Vehicle
Location – Section 2.16 of By-law No. XX-XXXX of
The Town of Carleton Place**

In reference to the above noted Section of By-law No. XX-2020, I acknowledge the desire of _____ to locate a Refreshment Vehicle within the 30-metre distance requirement of my eating establishment, and hereby inform the Town of Carleton Place that I have no objection to the said Refreshment Vehicle locating within the 30-metres distance requirement.

Yours truly,

Owner Name
Restaurant Name

SCHEDULE "A.3" TO BY-LAW XX-2020

NOTICE OF VIOLATION OF REGULATIONS FOR REFRESHMENT VEHICLES

Vehicle Description:_____

Vehicle Licensee: _____

Vehicle Location:_____

Vehicle Inspected on _____ at _____ a.m./p.m.

Description of Violation:_____

NOTICE

Your attention is directed to the above violation of By-law No. **XX-2020** and you are requested to take immediate action to comply with the by-law requirements.

Contact - Municipal Employee and/or By-law Enforcement Officer - 613-257-5688.

Date of Notice: _____

Municipal Employee and/or By-law Enforcement Officer:_____

SCHEDULE “B” TO BY-LAW NO. XX-2020

INDEMNIFICATION

In accordance with Section 7 of By-law No. XX-2020, I hereby agree to indemnify and hold harmless the Town of Carleton Place, its agents, servants, employees and officials from any claim, actions or suits which might be brought against the Town of Carleton Place arising out of the operation of my Refreshment Vehicle in any matter whatsoever, or any error or omission.

Further; I hereby acknowledge that the Town of Carleton Place will receive in writing (at least 30 days' prior notice) of any cancellation or expiration, or any changes to the terms and conditions of any insurance policy regarding a licensed vehicle.

Owner/Agent



Carleton Place Urban Forest/River Corridor Advisory Committee

175 Bridge Street, Carleton Place, Ontario K7C 2V8

Tel: 613-257-6208 Fax: 613-257-8170

Email: jdmccready@rogers.com

Minutes of meeting April 22, 2020

7:00 p.m. Conference Call

Next Regular Monthly Meeting May 27, 2020 @ 7 - 9PM – Location TBD

Attendance:

Jim McCready (Chair), Joanne Woodhouse, Dale Moulton, Andy Kerr-Wilson, Councilor Toby Randell, Ron Wood, Jennifer Rogers

Absent: Janet McGinnis, Doreen Donald, Jack Havel

1. Welcome-Approval of the Agenda
2. The March meeting was cancelled
 - Committee will look into holding the next meeting using video conferencing
 - An upgraded account is needed to use Zoom for more than 40 minutes
 - Toby will find out if the town has a Zoom account
3. Minutes of February 27, 2020 meeting (previously approved by Dale and Ron)
Minutes of the April 22, 2020 minutes were approved (Jennifer, Joanne)
4. Business Arising from February 27, meeting
 - Will be covered in tonight's meeting
5. Planning
 - a) McArthur Island- Hackberry Seed
 - Jim will approach the developer in the summertime about potential opportunities to collect seed this year
 - The plan is to use a professional seed collector
 - Ferguson Forest Centre is in operation but dealing with some labour shortages
 - Tree planting contractors are also working but lower numbers of workers
 - The large tree near the road on McArthur Island is a town tree and the latest version of the development plans show it staying in place
 - b) 7 Arthur Street
 - Jim distributed response letter ahead of the meeting
 - Lanark Housing has pushed back on the UFRC recommendations citing budgetary reasons for not being able to implement the recommendations
 - UFRC should work with Lanark Housing to get a good landscape plan: busy corner and the future residents deserve landscaping similar to other developments

- Jim obtained a quote for the recommended trees using smaller diameter 50mm instead of 60mm trees. Committee will communicate this in the response letter
 - Committee has planted trees for low income housing in the past (Caldwell Street)
 - If Lanark Housing cannot implement the recommended landscape plan within their budget the committee will look for opportunities to help them (e.g. re-allocating trees from other parts of the town, applying to Tree Canada for grants etc.)
 - Infill may be possible following the completion of the units provided Lanark Housing gives permission
- c) 119 Bell street
- Letter from the Committee has been received by the developer
6. Public works
- a) Tree planting workshop on May 7 has been cancelled
- It has been determined the Bare Root program will be cancelled for this year with the intent for it to resume in 2021
 - The committee will recommend to staff and Council suggesting transferring the funding for this program in 2020 to 2021. Any excess trees that are not picked up from the double cohort could be planted on town property to enhance the tree canopy as directed by Council
- b) Ash injections
- Will be continued this year by Trillium Tree Experts
 - Work can be done safely since the person works on their own
 - Trees are being checked by Liam MacIntosh to come up with the total diameter. Jim McCready will not be traveling with Liam this year because of Covid-19 but will be checking trees which Liam feels needs a second opinion.
7. Uof T Masters of Conservation visit. May 4, 2020 visit cancelled.
- Looking at moving this tour to September but unsure if the tour would include Carleton Place do to allot of changes
 - The group that was to go on the Indonesian tour had to be cancelled and those students will be joining the group that comes to Carleton Place.
 - If it comes in September it would be double the number of people which we said we could handle.
8. Lanark County Climate Change Initiative / Climate Network
- Joanne talked to Gord Harrison who leads the Network to get details on becoming a member
 - No requirement to attend meetings or pay a fee
 - The Network may provide opportunities to get involved in initiatives/working groups that suit our committee
 - It would allow us to stay connected to likeminded organizations
 - A collaborative workspace may be developed
 - Environment committee is also a member however there is value in having both UFRC and Environment Committee as members
 - UFRC committee agreed to become a member of the Network – Joanne to notify Gord
9. Other Business
- a) Tree cutting bylaws
- Previously, the committee understood that a lower tiered bylaw could not exist when an upper tier bylaw is in place
 - Recent conversations with Johnathan Allen indicated that this may not be the case
 - Jim will look into this, pass through legal and see if there is an opportunity to have one in place
 - Jim will also ask his counterparts in the City of Ottawa

Meeting Adjourned at 8pm

Meeting Dates for 2020

DATES: May 27, June 24, Sept 23, Oct 28, and Nov 25

Board of Health Meeting April 16, 2020

Report of COVID-19 Public Health Response

COVID-19 Update

The Incident Management System (IMS) is functioning very well with COVID-19 as the Health Unit's main business with 70% of staff being allocated to it.

It appears that we have been able to slow down the movement of the COVID-19 virus through the community with all the provincial restrictions and the social isolation of community members. At some point the restrictions will be relaxed and then we can expect more cases. A widely used effective vaccine against COVID-19 is what will be needed long-term. We are biding time and doing what we can to reduce the risk until it is available. In the meantime there is a lot of research being done that will help us manage this such as looking at antibodies that make people immune.

The Health Unit has experienced incredible collaboration with all of our many partners. We had good partnerships beforehand and this made it easier to adapt collectively to the current situation. The municipalities are making major contributions both to reduce the spread of the virus and to help people cope with a challenging situation.

Surveillance

COVID-19 surveillance reports are available on our website and updated every weekday at 4:00 pm under the COVID-19 tab under the section called surveillance reporting.

The data in the report comes from the provincial reportable disease database called iPHIS. When a case is identified with a positive lab result, our staff open a record in iPHIS on that case that includes contact tracing. The provincial reporting system uses the same dataset for the provincial reports. Varying times when the report is run means that sometimes there are small differences in the reported numbers between our report and the provinces. In these reports we are describing the characteristics of people who test positive, where they live, during what time period they contracted the disease, if they were hospitalized and released, and the overall mortality rate.

The report also looks at emergency department visits for conditions related to COVID-19 and hospital admissions. Currently in Leeds, Grenville and Lanark and across Ontario ER visits are down for all cases, and admissions are down as well. This could be due to social isolation, and there are also assessment centres and screening.

We currently have 5 outbreaks in long-term care (LTC) and retirement facilities and our cases are fairly geographically spread across the region. The median age of our cases is about 76 years. COVID-19 affects the elderly more severely. About 10% of our cases have recovered and this is increasing. About 8% have been hospitalized and 1/3 have required ICU - similar to across Ontario.

Department Updates

Quality, Information, and People Services

Human Resources/Workforce Management

Of the 141 employees at the Health Unit, the vast majority are working in an essential service or reassigned to COVID-19 activities, including: surveillance, case contact tracing and follow-up, outbreak management and support, health care provider and long-term care support, communications, public phone lines, education and enforcement of emergency measures, liaison with municipalities, community partners and other key stakeholders.

We initiated COVID-19 screening of all our staff starting April 1, 2020 using the Ministry of Health's self-assessment tool before every shift. Since then, the average daily compliance has been 91%. So far, we have not had any employees test positive for the COVID-19 virus.

The province passed by Order in Council on April 1, 2020 a regulation under the Emergency Management and Civil Protection Act that allow public health units in Ontario to take broad powers with respect to work redeployment and staffing, without having to comply with provisions of a collective agreement, including lay-off, seniority/service or bumping provisions. Labour Management meetings are being held with both unions this week to discuss the implications of the Order in Council and our Workforce Management Strategy.

The 'evergreen' Workforce Management Strategy is based on several guiding principles and assumptions, with the objective of optimizing the use of internal staff for essential COVID-19 activities and finding alternative strategies should our workforce capacity become significantly impacted. Potential alternatives being explored include: use of medical students for case contact tracing, use of volunteers, and support from primary care.

Occupational Health and Safety Committee

The Multi-workplace Joint Health and Safety Committee is meeting weekly to discuss any COVID-19 health and safety issues.

We have developed a COVID-19 specific risk assessment, based on the RACE model (recognize, assess, control, and evaluate) and the hierarchy of controls. This has been completed on 22 different programs, services or roles.

Point of care risk assessments are also being conducted by our health care providers before service is given and there has been a decision making algorithm developed to indicate to staff when the use of PPE is required.

Numerous controls have been put into the workplace, including screening of staff and third party contractors, enhanced cleaning of frequently touched surfaces, environmental changes and signage in work areas and meeting rooms to facilitate social distancing, staff working from home, hand sanitization, and use of PPE when indicated by point of care risk assessments.

IT and Telecommunications

32.5% of the available workforce has been set up and are being supported by IT to work from home.

We have added 50 SIP phone lines to our Brockville office, with reprogramming to allow outer sites to access Brockville lines. This will spread out our staff to outer service sites from Brockville.

We have purchased 20 Zoom licenses and will have them fully functional this week. We have had to overcome challenges of using Zoom in a virtual environment.

IT has also been supporting meeting room set-up and re-location of staff within the Brockville office in order to maintain social distancing rules.

Redeployment of staff to new roles and departments also requires changes to set-up and permissions for shared folders.

Public Information

Susan Healey, as our Public Information Officer, is leading our communications activities, consisting of:

- Daily media releases or interviews
- Daily updates to our website
- Updates provided to LTC, HC partners, Hospitals Communications and Ministry

Communications

- Daily social media posts, on both Facebook Page and Twitter
- Paid ads in local newspapers, radio and online (Facebook and Instagram)
- We had 62,970 unique visitors on the front page of our website during March and the first week of April– an average of 10,000 per week (week of first case and outbreaks was 38,000)
- Surveillance reports and maps are the top 8 most downloaded PDF's on the website at the moment, with a high of almost 1,600 unique visitors on April 9th
- 3,977 Facebook followers as of April 4th – Increase of 34% from January 1st (2,607)
- 66,486 people have been reached by posts between April 7-13 (number of engagements: react, share, comment)
- 851 followers on Twitter, increase of 49% from January 1st (577)
- Between April 7-13, HU tweets earned total of 4.2K impressions per day, and 33.4K impressions over this 7 day period

Healthy Living and Development

Sexual Health Clinics

We will continue to have staff available to see sexual health clients for priority services during our regular clinic hours. Appointments will be call ahead or call at the time. Clinics have been busy – seeing 5-10 clients in bigger offices with fewer clients in smaller offices.

Harm Reduction

Seeing less than 50 people per week in all sites, needle syringe program is still by drop in.

Smoking Cessation

We are out of nicotine replacement therapy supplies so we are providing referral and counseling by appointment.

Healthy Babies Healthy Children

We have one nurse in Kemptville, Almonte, Smiths Falls and Brockville contacting our post-partum clients within the 48 hour time frame and offering postpartum and breast feeding support over the phone.

We are continuing to support our Infant Feeding Clinics through appointments in all locations.

- We are seeing about 6 clients per week at all sites
- We are struggling to keep Moms and Babies breast feeding
- Continuing with online prenatal classes

Community Liaison

Public Calls

- Have 12 live lines to answer calls from the public 7 days a week 8:30 am- 4:30 pm. Call volume has dropped over the last 2 weeks to approximately 80 per day.

Assessment Centres

Brockville Memorial Centre, 100 Magedoma Blvd:

- 10:00 am - 5:30 pm, 7 days a week to be assessed for testing.
- Starting April 17, 2020 moving to a self-present model and appointments or referrals for the centre are no longer required and people can come to the building to be assessed for testing.
- Any people experiencing symptoms will be encouraged to come for an assessment and possible testing.
- Individuals are encouraged to complete the [online COVID 19 assessment tool](#) before attending the Brockville Assessment Centre.
- If getting to the centre is an issue, call the Health Unit and discuss your transportation needs.

Public Health Nurses are doing the post swab discharge teaching at the Brockville Assessment Centre.

Smiths Falls and Almonte

Other assessment centres within Leeds, Grenville & Lanark, (Almonte and Smiths Falls) use a referral system. Referrals can be sent by a primary care provider (family doctor, nurse practitioner, or clinic) or by the Health Unit, 1-800-660-5853 ext. 2222.

Shelters

Leeds and Grenville

- The United Counties of Leeds and Grenville is accepting referrals and inquiries for the Temporary Social Distancing Shelter.
- The shelter has been established in collaboration with a number of organizations (Brockville Police, Leeds Grenville and Lanark District Health Unit, United Way Leeds Grenville, Change Health Care, Victim Services Leeds Grenville and Lanark Leeds and Grenville Addictions and Mental Health).
- The shelter consists of a staff office and a block of hotel rooms in the City of Brockville. The shelter will begin accepting referrals after 2 pm on Thursday, April 16, 2020.
 - During daytime hours (for referral or more information) please call: 613-342-3840 ext#2129
 - Between 4:00-10:00 pm – please call 613-802-3505 (cell)
- The shelter has come together to provide a temporary option for those in Leeds and Grenville that may be homeless or precariously housed and with no opportunity to socially distance during the COVID-19 pandemic.
- Testing for clients who screen positive will be done by the Leeds and Grenville EMS Community Paramedic program.
- Clients who test positive for COVID-19 will be quarantined at the shelter.
- The Health Unit will be providing:
 - Expertise on infection control, shelter set up
 - PHN support for clients
 - Needle Syringe Program supplies and Nicotine Replacement Therapy supplies
 - Support screening of clients, staff and volunteers and referral to EMS for testing for COVID-19

Lanark County

- Currently working with Lanark to set up a similar temporary option for those in Lanark County and the Town of Smiths Falls that may be homeless or precariously housed and with no opportunity to socially distance or quarantine during the COVID-19 pandemic.
- The Health Unit will be providing:
 - Expertise on infection control, shelter set up
 - PHN support for clients
 - Needle Syringe Program supplies and Nicotine Replacement Therapy supplies
 - Support screening of clients, staff and volunteers and referral to EMS for testing for COVID-19

Emergency Child Care for Essential Workers

Workers supported through this initiative include but are not limited to:

- Health care, including pharmacy and paramedic
- Grocery stores
- Police and Fire Services

Lanark Locations:

- Perth TayCare: 100 Wilson St E, Perth, ON K7H 1M4
- Smiths Falls Child Development Centre: 73 Thurber St, Smiths Falls, ON K7A 4V1
- Ages 18 months to 12 years old

Leeds and Grenville Locations:

- Licensed child care centre spaces in both Kemptville and Brockville
- The establishment of these centres has been a collaborative effort of the UCDSB, Leeds, Grenville and Lanark District Health Unit and the non-profit child care operators
- Services will operate from 6 am to 9 pm, seven days a week
 - Kemptville is operated by Kemptville Family Resource Centre (KAFRC)
 - Brockville will be operated by Kampus Kids Early Learning Centre
 - Today UCLG applied for approval to open a second site in Brockville

Community Health Protection

Essential Services: There are essential services that the department is providing during the Pandemic response:

- Mosquito surveillance for WNV, ZIKA, EEE starting soon @ 8 locations throughout LGL
- Adverse water sample follow up
- Other emergency responses
- Ongoing responses to situations such as ground water contamination and similar and respond to new situations
- Animal Exposures for rabies prevention
- Food borne illness follow ups; food recalls
- Infection prevention and control issues follow up
- Communication with CEMCs and EOCs across the Tri-County area

COVID-19

Department involved in the front lines of the Pandemic response for 81 days to date.

Communicable Disease Response – Testing, communicating results, positive clients and contact tracing; information and support to hospitals, primary care teams, long-term care and retirement homes, assistance with outbreak management in long-term care and retirement homes.

Enforcement of Emergency Measures Orders – Working with partners on this, a table prepared to share with enforcement and other partners to ensure the ability for quick follow up by the most appropriate enforcing agency. Many new regulations under the EMCPA that impact work of the health unit, partner municipalities and agencies.

Planning - Communication with other partner agencies regarding sharing mutual adaptations to COVID-19 and how the Health Unit can help: Municipalities, Conservation Authorities; Ministry of Environment; Ministry of Labour; MNR; CFIA; OMAFRA and others.

Public Response - We respond to complaints within 24 hrs. pertaining to COVID- 19 or Environmental Health related; we track these and where applicable these may be found on the InSight disclosure site on our website. We provide information, media releases and web educational information. We receive public requests via emails, phone calls, webmail inquiries, and the duty desk is available 7 days per week to receive complaints and concerns. After hours on call managers can also receive and respond to complaints.

Food Safety

- Food safety measures for the public for specific food premises with modifications to public health measures to ensure essential service continues in a manner which addresses the potential risks of COVID-19
- Fact Sheets for: funeral homes; group homes; grocery stores; take-out food premises; infection prevention measures for premises Public Health Inspectors do not routinely inspect

Water Safety

- Continuing with water sample facilitation with modifications due to COVID-19
- Ensuring closure of public pools and spas

Health Environments

- Radon gas follow ups
- Working through complaints/concerns about public and recreation places (boat launches) and working towards consistency with the provincial requirements for closure; alternate suggestions to circumvent prohibition to gatherings being reviewed
- Entering the season of large gatherings and fairs – will wait for the direction we receive from the province

Land Control Part VIII

- Municipalities have received their annual dashboards of service received through this program for 2019
- The first quarter of 2020 has been the busiest in terms of applications for permits in 8 years
- Some changes have been made to legislation temporarily to allow for longer periods of time to process various items such as sewage permits; also to slow down applications

Other

- Issues identified through other Health Units such as concerns about types of businesses opening; concerns about LTC non-compliance; first tickets issued under the EMCPA and disclosure of that action on health unit websites

IMS Health and Safety at this phase of Pandemic

There is a productive partnership with the Multi-workplace Joint Health and Safety Committee (MWJHSC) which is meeting weekly to tackle important and timely issues. Important protective measures are in place for workplaces associated with LGLDHU work locations as well as Risk Assessments for staff involved in outside “work places” requiring modification due to the issues of COVID-19 – social/physical distance, wash hands often, avoid touching eyes, nose and mouth, clean frequently touched surfaces, use alcohol based hand sanitizers, cover cough or sneeze. Working on Psychological Health and Safety issues as the pandemic evolves and staff are fatigued and facing the emotional issues involved with COVID-19.

Finance and Property Update

Facilities

Due to COVID-19, there is an increase in the number of hours people are working within the Health Unit. People are working from various locations and during weekends in an effort to decrease potential risk of infection. This is resulting in challenges being experienced within the Health Unit for increased cleaning services to be provided.

To address this, we have hired 2 new casual caretakers as Health Unit staff. Additionally we are also in the process of recruiting at least 1 more person for casual caretaker duties. This is in addition to the 3 full time caretaker staff we normally have who work within our Brockville and Smiths Falls sites.

While cleaning services are already being provided by our Almonte and Kemptville hospital partners in our clinical sites, the Health Unit is also engaging in short term contracts with professional cleaning companies to ensure safe and healthy work environments are being provided at an even higher than normal standard.

Procurement

We have been encountering significant challenges within the various supply chains in the purchasing of many items. This includes the sourcing of Personal Protective Equipment such as N95 masks and gowns, as well as disinfectants and materials used by our caretaking staff.

Supply Management

To allow for greater control and stewardship of the constrained items being received, and ensuring they are redirected to where they need to go in as timely a basis as possible, all goods are being received at the Brockville Site and then redistributed to our various satellite offices. This also greatly reduces the risk of exposure to the COVID-19 virus by a larger number of staff by exposure to non-staff such as delivery persons and couriers.

On March 27th the Ontario Minister of Health issued an order that requires health care providers and health care entities, which includes our Health Unit, to provide information respecting supplies of PPE in stock, ordered and received. This is done to better address the shortages within the supply chain, and is submitted by spreadsheet on a daily basis to Ontario Health.

Finance

As a result of COVID-19, various Ministry partners have relaxed their reporting requirement deadlines. This in no way removes the reporting or stewardship requirements, but allows Health Unit management and staff to more fully concentrate on the pandemic for this critical period.

In order to better track costs related to COVID-19, we are tracking expenses separately as they are incurred. At an as yet undetermined time by the Ministry, we will report these expenses with the expectation of ministry reimbursement.

**District Council – Electronic Meeting
April 20, 2020**

The District Municipality of Muskoka

Moved By: S. Cairns

Seconded By: K. Terziano

WHEREAS Muskoka District Council fully understands, upon the direction of the Provincial Government, that only businesses and services deemed to be essential are to remain open during the COVID-19 Pandemic;

AND WHEREAS our Not for Profit Community Partners rely on Community Gardens for the ability to grow vegetables that assist in meeting the food related needs as well as providing physical and mental health benefits for our most vulnerable citizens;

AND WHEREAS physical distancing measures would still be needed for those working in Community Gardens;

AND WHEREAS Garden Centres and Nurseries could be required to provide curb-side car drop off service only to reduce the risk;

AND WHEREAS the Medical Officer of Health for the Simcoe Muskoka District Health Unit, supports the continuation of Community Gardens throughout the COVID-19 Pandemic;

NOW THEREFORE BE IT RESOLVED THAT Muskoka District Council requests that the Province of Ontario add Community Gardens, Garden Centres and Nurseries as essential services;

AND THAT this resolution be circulated to Scott Aitchison, MP for Parry Sound-Muskoka, Norm Miller, MPP for Parry Sound-Muskoka, and all Ontario Municipalities requesting their support.

Carried ✓

Defeated _____


District Clerk



Transmitted via Email

April 22, 2020

RE: TOWN OF GRAVENHURST RESOLUTION – Province of Ontario add Community Gardens, Garden Centres and Nurseries as essential services during the COVID-19 Pandemic

At the Town of Gravenhurst Committee of the Whole meeting held on April 21, 2020, the following resolution was passed:

Moved by Councillor Cairns
Seconded by Councillor Morphy

WHEREAS the Town of Gravenhurst Council fully understands, upon the direction of the Provincial Government, that only businesses and services deemed to be essential are to remain open during the COVID-19 Pandemic;

AND WHEREAS our Not for Profit Community Partners rely on Community Gardens for the ability to grow vegetables that assist in meeting the food related needs as well as providing physical and mental health benefits for our most vulnerable citizens;

AND WHEREAS physical distancing measures would still be needed for those working in Community Gardens;

AND WHEREAS Garden Centres and Nurseries could be required to provide curb-side car drop off service to reduce the risk;

AND WHEREAS the Medical Officer of Health for the Simcoe Muskoka District Health Unit, supports the continuation of Community Gardens throughout the COVID-19 Pandemic;

NOW THEREFORE BE IT RESOLVED THAT the Town of Gravenhurst Council requests that the Province of Ontario add Community Gardens, Garden Centres and Nurseries as essential services;

AND FINALLY THAT this resolution be circulated to Scott Aitchison, MP for Parry Sound-Muskoka, Norm Miller, MPP for Parry Sound-Muskoka, Premier Ford and all Ontario Municipalities requesting their support.

CARRIED

We trust the above to be satisfactory.

Sincerely,

Melanie Hakl

Melanie Hakl
Administrative Clerk 2, Legislative Services