



**CORPORATION OF THE
MUNICIPALITY OF NORTH GRENVILLE**

AGENDA

Tuesday, May 7, 2024, 6:30 p.m.

Held in Council Chambers, 285 County Road 44

Pages

A. HOW TO PARTICIPATE IN THE MEETING

The Council meeting will take place in Council Chambers beginning at 6:30 p.m.

The Council meeting will be live streamed on YouTube commencing at 6:30 p.m. To view the live stream visit:

<https://www.youtube.com/user/NorthGrenville/featured>

Subsequent to the live stream, the video will be archived on the North Grenville YouTube channel under the Playlists Tab titled "North Grenville Online Council Meetings". To view the archived video post-meeting visit:

<https://www.youtube.com/user/NorthGrenville/playlists>

To make a deputation in relation to an item on the agenda, please pre-register with the Clerk's Office at the same e-mail address. Please provide your comments no later than two hours prior to the start of the meeting.

If you require accommodation, please advise the Clerk when pre-registering so that we may best assist you.

B. MEETING CALLED TO ORDER

C. LAND ACKNOWLEDGMENT

The Municipality of North Grenville acknowledges that the Municipality operates on the territory of the Anishnabek.

We recognize all First Nations, Métis, and Inuit peoples who now call North Grenville their home. We respect and support the need for cultivating a strong relationship, and we commit to Indigenous-informed decision making to foster the path towards reconciliation.

D. APPROVAL OF THE AGENDA

Recommendation:

Be it resolved that:

The Council agenda for its Regular Meeting on May 7, 2024 be approved as presented.

E. CLOSED SESSION

None.

F. OUT OF CLOSED

None.

G. DISCLOSURE OF INTEREST

H. PRESENTATIONS/DELEGATIONS

H.1 National Denim Day 2024

1

Recommendation:

WHEREAS Breast Cancer is the most frequently diagnosed cancer in Canadian women - it can be completely cured if caught in time; AND

WHEREAS 29,400 Canadian women were diagnosed with breast cancer in 2023; this represents 26% of all new cancer cases; 260 were men; AND

WHEREAS 5400 women died of this disease in 2023 which represents 13% of all cancer deaths; AND

WHEREAS by proclaiming National Denim Day, the Municipality of North Grenville assists the CURE Foundation for breast cancer in raising awareness about the seriousness of this women's disease.

NOW THEREFORE, be it resolved that the Corporation of the Municipality of North Grenville proclaim Tuesday May 14, 2024 as "National Denim Day" in the Municipality of North Grenville.

H.2 Waterfront Access Strategy

2

Martina Braunstein of Dillon Consulting

Recommendation:

Be it resolved that:

Council receive the "Waterfront Access Strategy Report" for information purposes.

H.3 2022 Audit Presentation

117

Lori Huber & Anoop Sebastian Michael of KPMG

Recommendation:

THAT Council accept and approve the draft 2022 Audited Consolidated Financial Statements as presented.

I. CONSENT AGENDA

Items listed under Consent agenda are considered routine or no longer require a further discussion and are enacted in one motion. The exception to this rule is that a Member may request that one or more items be pulled for discussion and voted on separately.

Recommendation:

Be it resolved that:

The following consent agenda items be approved as presented.

- I.1 Advisory Committee Meeting Minutes [See Item L.1.]
- I.2 Significant Resolution - Health Wellness Fitness and Active Transportation Advisory Committee [See Item L.2.]
- I.3 South Nation Conservation Authority - Board of Directors AGM Minutes March 21, 2024 [See Item L. 3]
- I.4 2024 Municipal Tax Rate and BIA Levy By-Law [See Item K.5.1]

J. MINUTES OF PREVIOUS MEETINGS - CONSENT

None.

K. REPORTS

- K.1 Office of the Chief Administrative Officer

K.1.1	Privacy Breach Policy	191
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Recommendation:

THAT Council adopt the Privacy Breach Policy.

K.2	Client Services	
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K.3	Corporate Services	
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K.4	Emergency and Protective Services	
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K.5	Finance	
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K.5.1	2024 Municipal Tax Rate and BIA Levy - CONSENT	201
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Recommendation:

THAT Council:

1. Approve and enact By-Law 34-24 to set the Final Municipal tax rate for the 2024 tax year.
2. Approve and enact By-Law 35-24 to set the Old Town Kemptville Business Improvement Area (BIA) levy for 2024.

K.6	Parks, Recreation, and Culture	
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K.6.1	Blue Community Policy	212
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Recommendation:

THAT Council adopt the Blue Community Policy to be implemented in phases to further support the designation of the Municipality of North Grenville as a Blue Community.

K.6.2	Zamboni Purchase	220
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Recommendation:

THAT Council award the purchase of a Zamboni Model 526 propane ice resurfacer with options, tractor mount attachment, electric ice edger, and blade changing system from Zamboni for a total of amount of \$138,260.00 plus HST.

K.7	Planning and Development	
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K.8	Public Works	
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L. CORRESPONDENCE

L.1 Advisory Committee Meeting Minutes - CONSENT

Recommendation:

That the following Advisory Committee meeting minutes be approved as circulated.

L.1.1 Indigenous Advisory Circle Meeting Minutes - March 21, 2024 228

L.1.2 Health Wellness Fitness and Active Transportation Advisory Committee Minutes - February 13, 2024 230

L.1.3 Old Town Kemptville Business improvement Area Board Meeting Minutes - March 20, 2024 235

L.2 Significant Resolution - Health Wellness Fitness and Active Transportation Advisory Committee - CONSENT 239

Recommendation:

That Council adopt the Bicycle Rack Cost-sharing Program Policy.

L.3 South Nation Conservation Authority - Board of Directors AGM Minutes March 21, 2024 - CONSENT 241

Recommendation:

Be it resolved that:

The minutes of the Board of Directors Annual General Meeting (AGM) of the South Nation Conservation Authority be approved as circulated.

M. OTHER BUSINESS

N. NOTICE OF MOTIONS

O. INTRODUCTION & CONSIDERATION OF BY-LAWS

O.1 By-Law 34-24

Being a By-Law to Levy the Municipal Taxes for the Year 2024

O.2 By-Law 35-24

Being a By-Law to Levy Taxes for the Old Town Kemptville Business Improvement Area for the Year 2024

P. PERIOD FOR QUESTIONS FROM THE PUBLIC & MEDIA RELATING TO AGENDA ITEMS

Q. CLOSE OF MEETING

Q.1 Confirmation By-Law

255

Recommendation:

Be it resolved that:

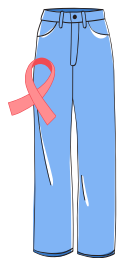
By-Law 36-24 to confirm the proceedings of Council at its regular meeting held on May 7, 2024 be adopted and passed.

Q.2 Resolution to Adjourn

Recommendation:

Be it resolved that:

this regular meeting of Council adjourn at _____ p.m.



DENIM FOR A CAUSE:

Support breast cancer patients across Canada



LEARN MORE

Together, We Are Stronger!

Lead the National Denim Day movement at your workplace and power the fight against breast cancer.



Charity No. 88198-8380-RR0001/FED/PROV

Choose Your Impact: Select Your Program

Research : Metastatic breast cancer is an urgent priority for the CURE Foundation because it is the leading cause of breast cancer deaths. Our mission is to save lives by investing in breakthrough research to find better outcomes for those living with metastatic breast cancer.

[Click to learn more](#)

Patient Support: Raise funds to provide patients access to financial resources to cover the cost of, basic necessities and additional medical expenses related to their diagnosis.

[Click to learn more](#)

Fund life-saving research for metastatic breast cancer

Fund patients struggling with the cost of breast cancer

Fund raise for both



Sign up & Share your link !



- **Register** to create your own fundraising page in just a few clicks.
- Share Your Link: Spread the word on social media, emails, texts—anywhere and everywhere!
- Watch the Impact: Every donation made through your link supports our cause and brings us closer to our goal. 🎯

Wear Denim with Purpose | MAY 14, 2024

- Lead the Charge: Rally your colleagues to join the cause.
- Fundraising Fun: Organize a donation drive, a denim-themed event, or simply encourage everyone to wear a CURE ribbon and donate.

[Click to order CURE loop ribbons](#)



The Municipality of North Grenville

North Grenville Waterfront Access Strategy (WAS)

Presentation to Council | May 7, 2024

Team Introductions

Municipality of North Grenville

Matt Gilmer

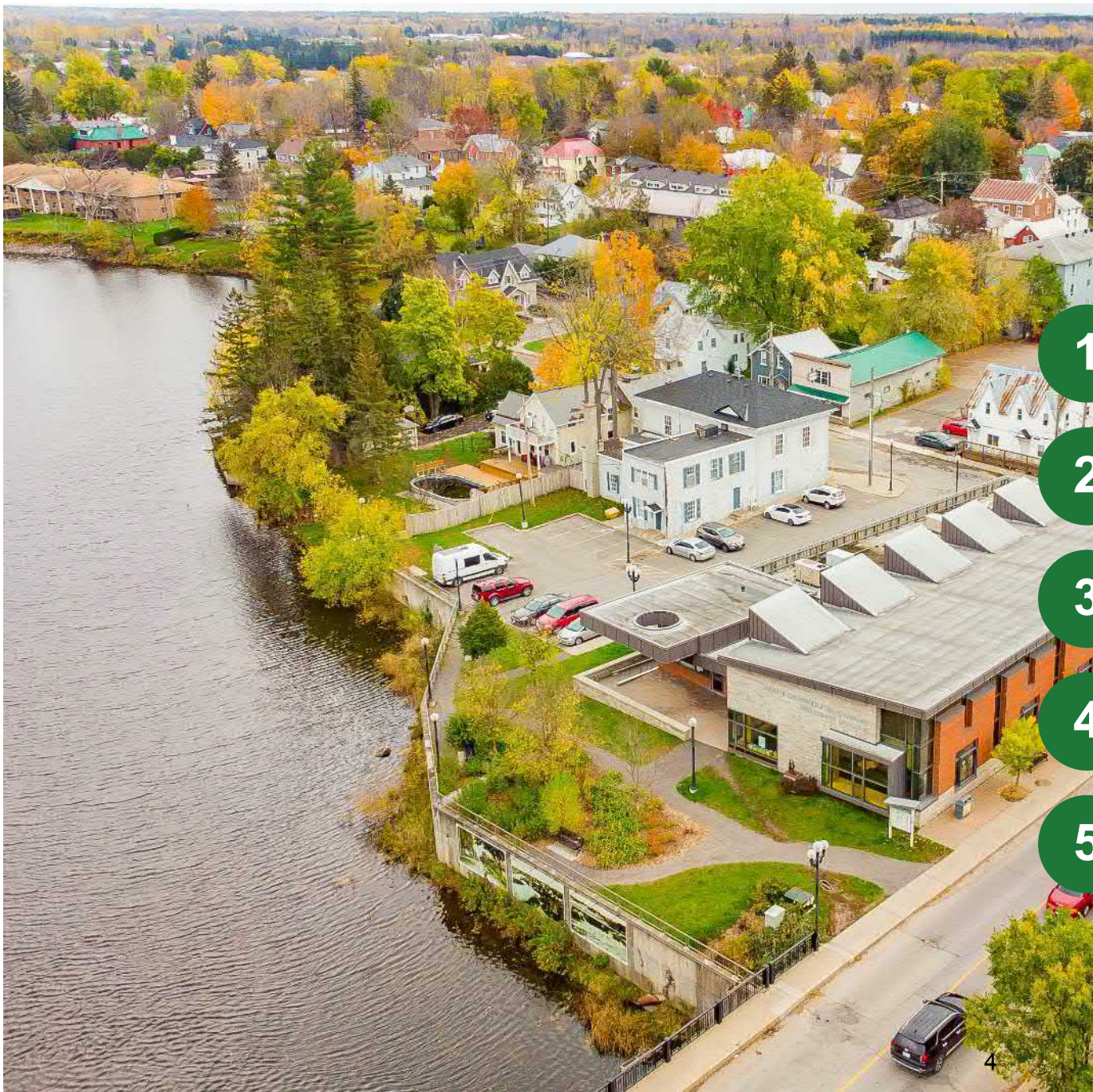
Tammy Hurlbert

Heather Currie

Dillon Consulting

Martina Braunstein

urbanMetrics



Agenda

1

Project Overview

2

Engagement Overview

3

Vision and Principles

4

Waterfront Access Strategy

5

Recommendations

01

Project Overview



WAS Purpose

Develop an overall **long-term vision** and **implementation framework**, in collaboration with the North Grenville community and its key stakeholders, to **improve community and tourist experience** in accessing the shoreline and two waterways while balancing environmental conservation.



Project Timeline



Phase 1 | Summer / Fall 2023

- ✓ Project kick-off & engagement plan
- ✓ Background review & mapping
- ✓ Waterfront access and connectivity
- ✓ Riverine access and boat mix
- ✓ Recreational boating analysis and evaluation
- ✓ Study area visit & analysis confirmation
- ✓ Round one engagement



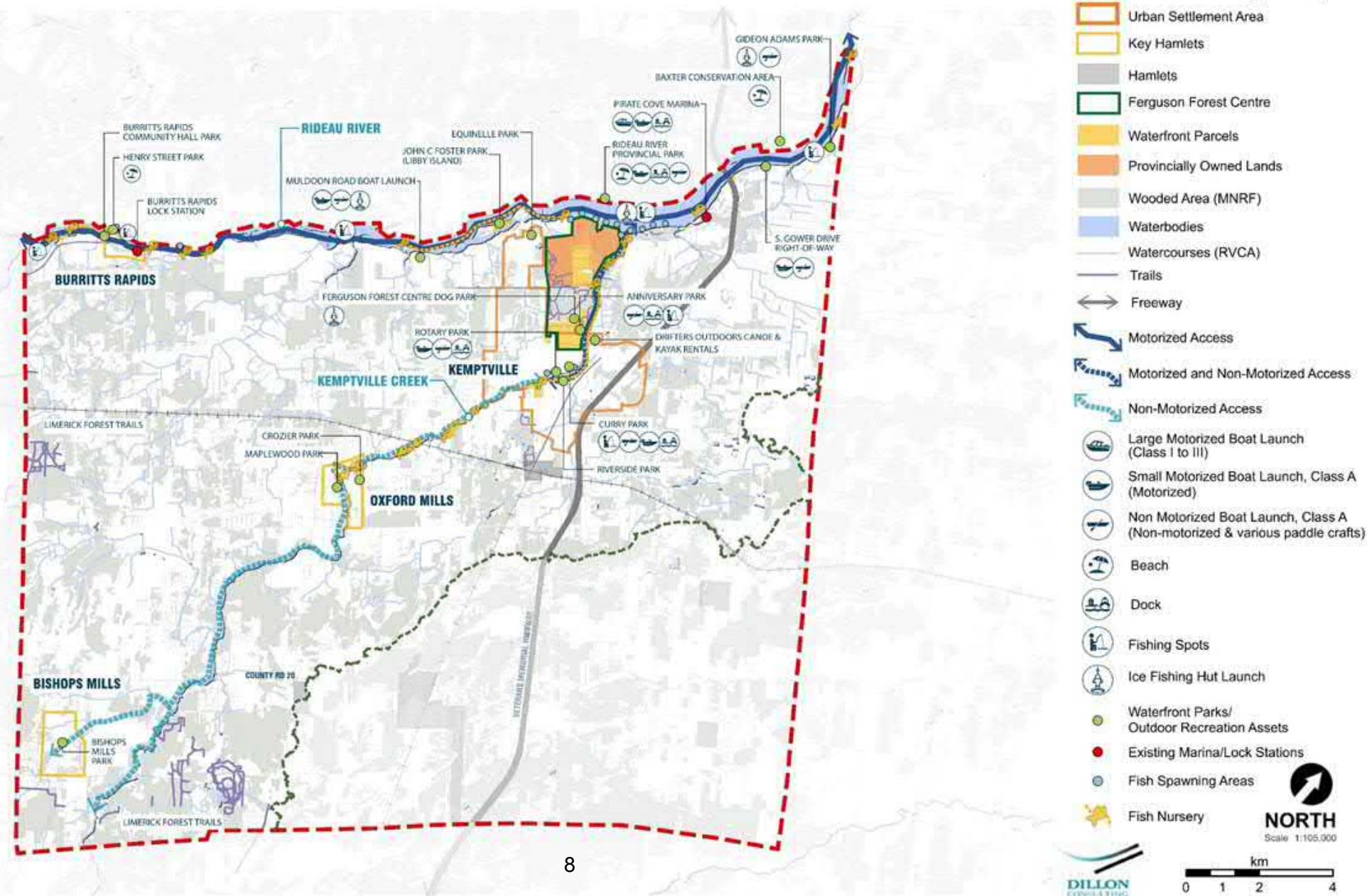
Phase 2 | Winter 2023 / 2024

- ✓ Draft Waterfront Access Concept Plan
- ✓ Round two engagement
- ✓ Wayfinding Strategy
- ✓ Recommendations
- ✓ Implementation plan
- ✓ Final draft WAS Report
- ☐ Presentation to Council

**We are
here!**



Waterfront Access Analysis



Waterfront Access Assessment

Table 1: North Grenville Waterfront Access Assessment by Location

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
Burritts Rapids – Large Boat Mix (Class I to III)					
1 Henry Street Park	Municipal (North Grenville)	Swings, benches, trash receptacle		Upgrade playground structure, signage, create gravel path to beach, restore sandy beach and water access – placemaking	Limited use with a narrow beach front and small sandy beach. Parking is located on Grenville Street due to the narrow road right-of-way limiting parking.
2 Burritts Rapids Bridge Boat Launch	Federal (Parks Canada)	gravel parking, non-motorized boat launch	Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation, and partnering with Parks Canada	Improve site as a landing/arrival plaza that connects back to the Lock Station along the river, with gateway features, formalized paddle craft launch, security improvements, seating areas and wayfinding signage to Burritts Rapids attractions. Formalized landing/arrival for paddlers from the bridge to the Lock Station and portaging around the Lock.	Not a municipal property, and is in close proximity to lift bridge

02

Engagement Overview

Project Timeline



Phase 1 | Summer / Fall 2023

✓ Round One Engagement

- Indigenous Advisory Circle (virtual)
- Stakeholder engagement (virtual)
- Key informant interviews (virtual)
- Visioning workshop and bus tour (in person)
- Public information session (in person)



Phase 2 | Winter 2023 / 2024

✓ Round Two Engagement

- Public information session (virtual)
- Online survey

What We Heard

- Prioritize environmental stewardship and sustainability, and universal accessibility
- Prioritize trails and trail connectivity
- Expand waterfront access for recreation, year-round usage, amenities and placemaking
- Improve waterfront access locations, supporting facilities and maintenance
- Explore tourism and economic growth
- Refine icons and terminology in WAS report
- Overall support for the WAS among the public



03

Vision and Principles



Waterfront Access Vision

North Grenville's waterfront access is enriched by clean, biodiverse, safe, and navigable waterways acting as the heartbeat and lifeline of our community.



Waterfront Design Principles

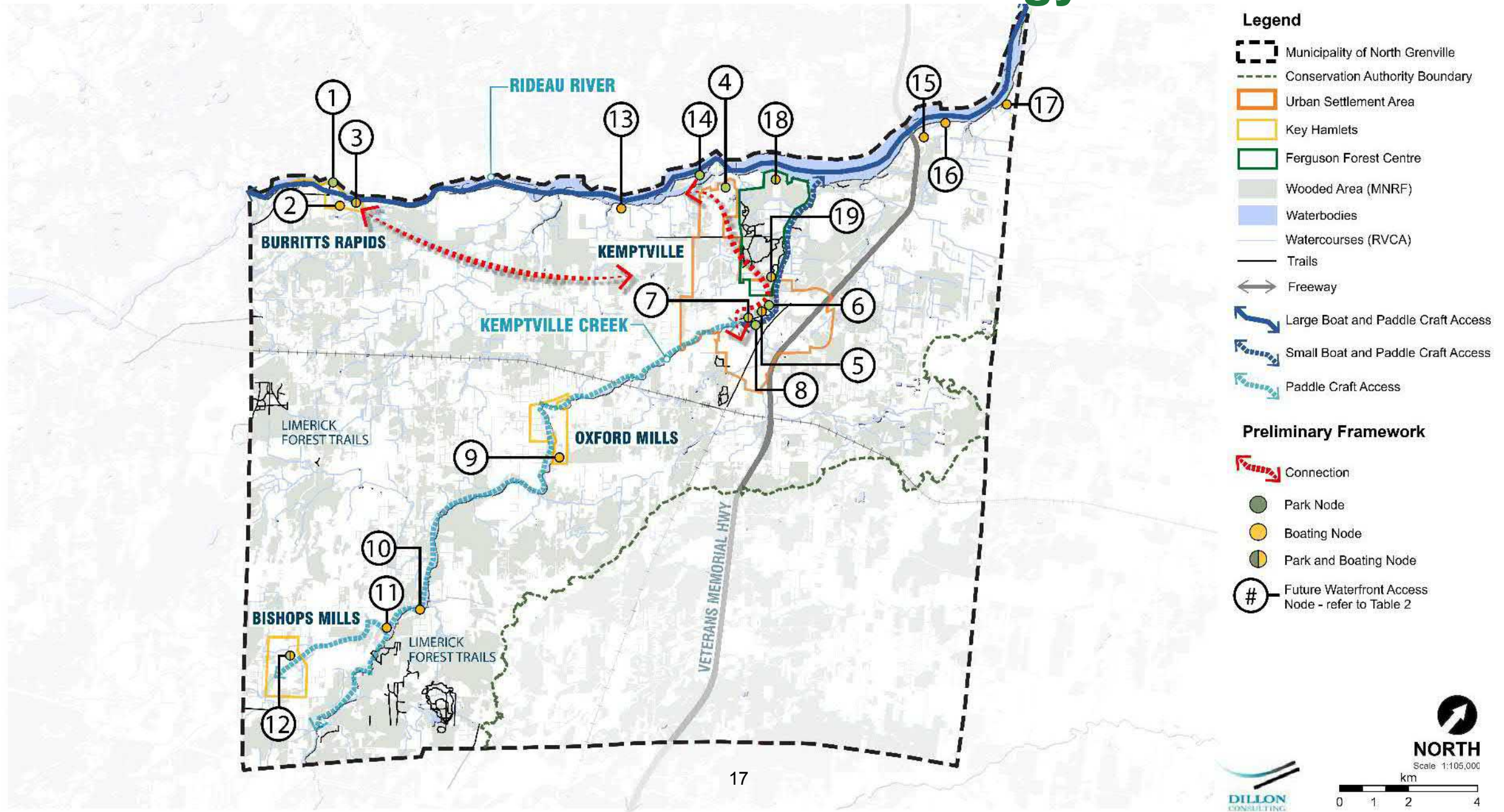
- ✓ **Protection of the Environment** | Protect, restore, and maintain the natural environment.
- ✓ **Sustainability and Flooding** | Maintain natural shorelines for climate resiliency, and design with low impact.
- ✓ **Safe, Secure, and Accessible Waterfront** | The waterfront should be safe and accessible for all.
- ✓ **Economic and Tourism Growth** | Invest strategically along the water's edge to support safe and connected access locations for residents and visitors.
- ✓ **Balancing Needs** | Assess cultural, economic, environmental, and recreational needs.
- ✓ **Celebrating Waterfront History and Heritage** | Integrate historic stories and ties to the waterfront.
- ✓ **Vibrancy** | Strengthening community pride and tourism.
- ✓ **Design Excellence and Innovation** | Design a high-quality public realm.
- ✓ **Best Management Practices** | Protect investment in waterfront assets.

04

Waterfront Access Strategy



Waterfront Access Strategy



Waterfront Access Nodes: Role versus Function

ROLE

Destination Node | A primary waterfront spot and future investment opportunity to expand the tourism base in North Grenville.

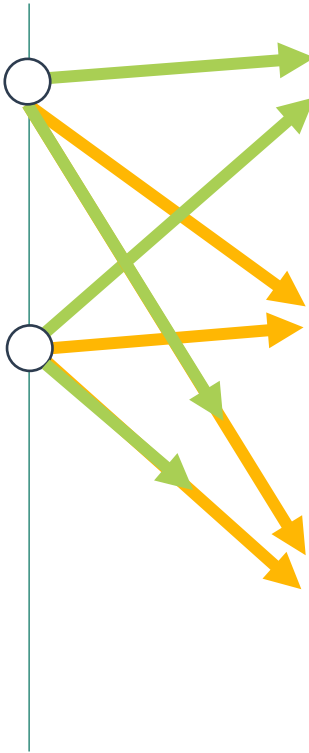
Community Node | A future waterfront access location that improves the level of service for the local community.

FUNCTION

Park Node | Future waterfront access that is located within an existing park and enriched by new park programs.

Boating Node | A location that focuses solely on future waterfront access and supporting amenities for boats and/or paddle crafts.

Park and Boating Node | A future waterfront location that is a municipal park that offers supporting amenities for boats and/or paddle crafts.



Destination Park Node



Community Park Node



Destination Boating Node



Community Boating Node



Destination Park and Boating Node

Waterfront Access Nodes: Key Features/Amenities



New or improved docking station



Boat launch



Paddle craft launch



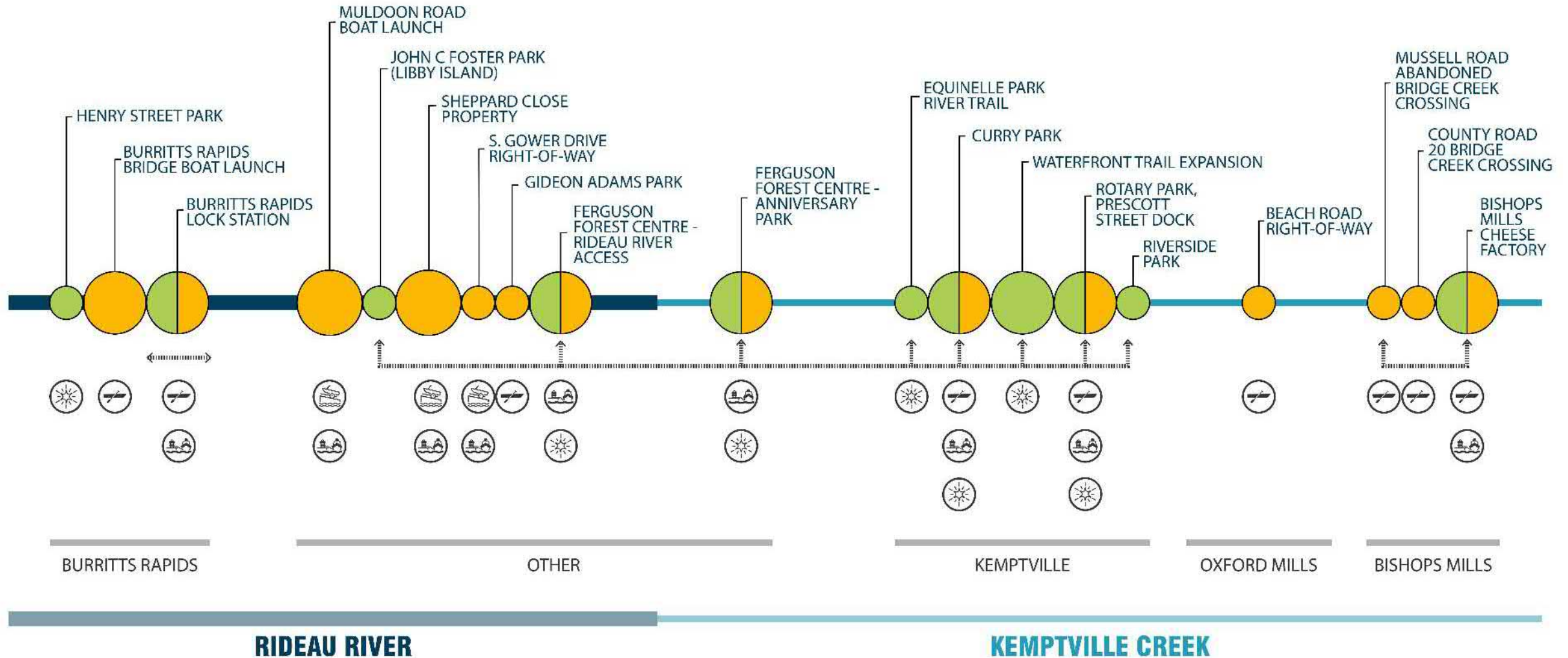
Opportunity for placemaking



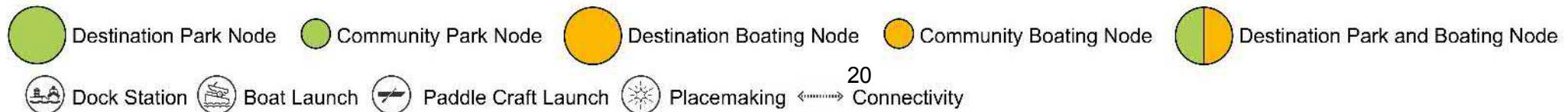
Improved connectivity



Waterfront Access Strategy



Legend



Waterfront Access Strategy

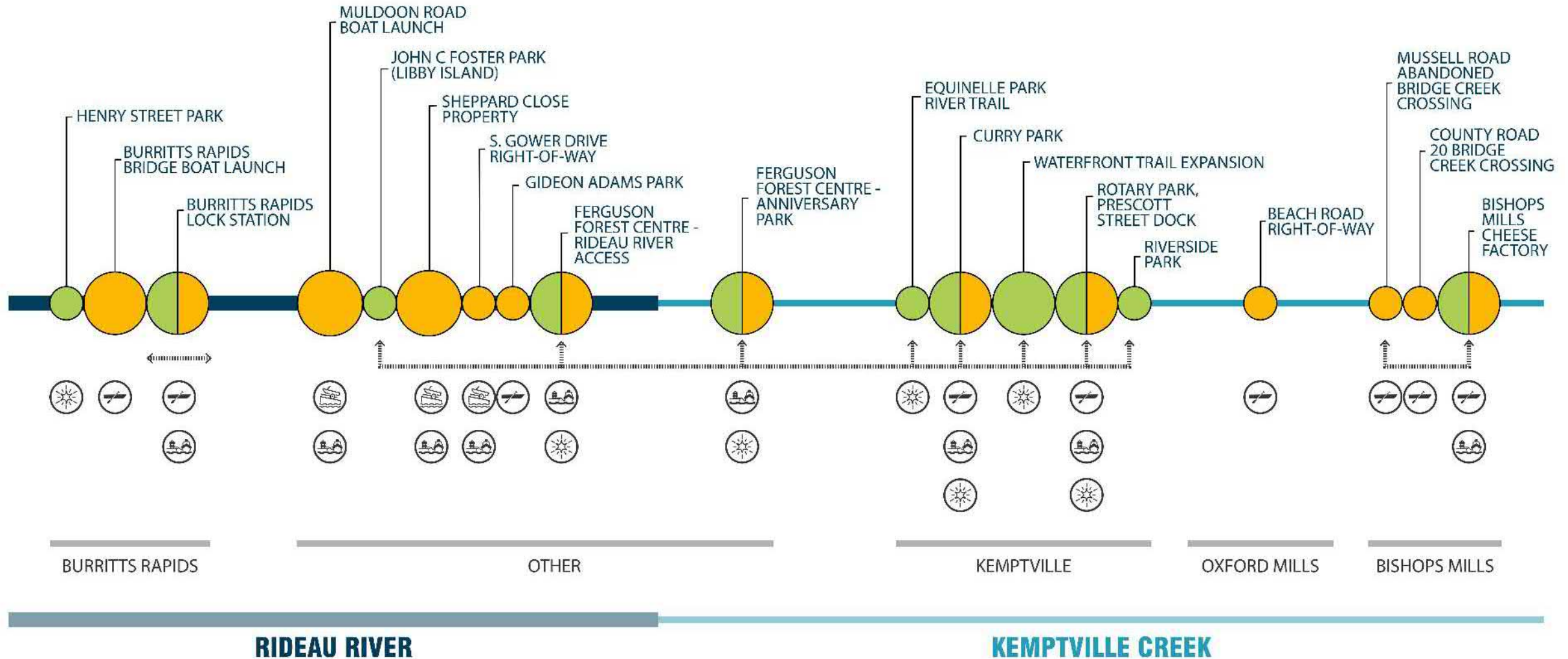
Table 2: Municipality of North Grenville Waterfront Access Draft Strategy and Implementation

Future Waterfront Access Location	Assessment	Draft Strategy	
	Recommendations	Future Access Node	Investment - Order of Magnitude
Burritts Rapids – Large Boat Mix (Class I to III)			
1 Henry Street Park	Upgrade playground structure, create gravel path to beach, restore sandy beach and water access - placemaking	Community Park Node - Placemaking	Under \$100,000
2 Burritts Rapids Bridge Boat Launch	Improve site as a landing/arrival plaza that connects back to the Lock Station along the river, with gateway features, formalized paddle craft launch, security improvements, seating areas and wayfinding signage to Burritts Rapids attractions. Formalized landing/arrival for paddlers from the bridge to the Lock Station and portaging around the Lock.	Destination Boating Node - Paddle Craft Launch	Under \$250,000

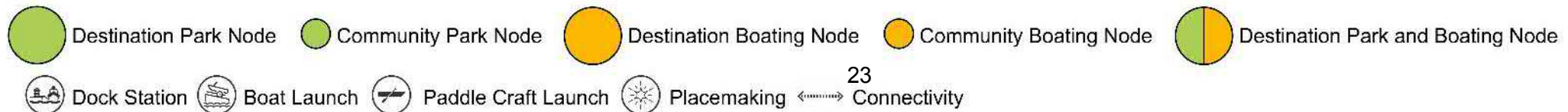
05

Recommendations & Implementation

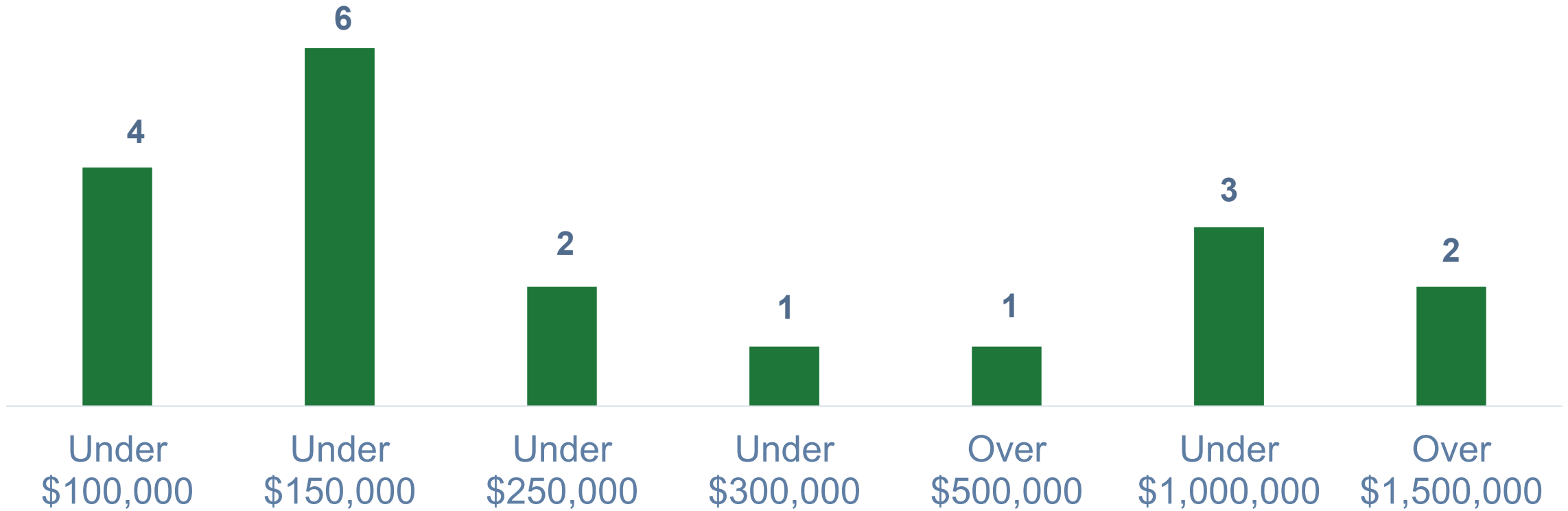
Waterfront Access Strategy



Legend



High-Level Order of Magnitude Costing



Waterfront Access Nodes Priority

High Priority

Waterfront access locations to be initiated within the next **one to five years**

Medium Priority

Waterfront access locations to be initiated within the next **five to ten years**

Low Priority

Waterfront access locations to be initiated in **ten years and beyond**



Phased Cost of Implementation

Table 6: Phased Cost of Implementation by Waterfront Land Ownership

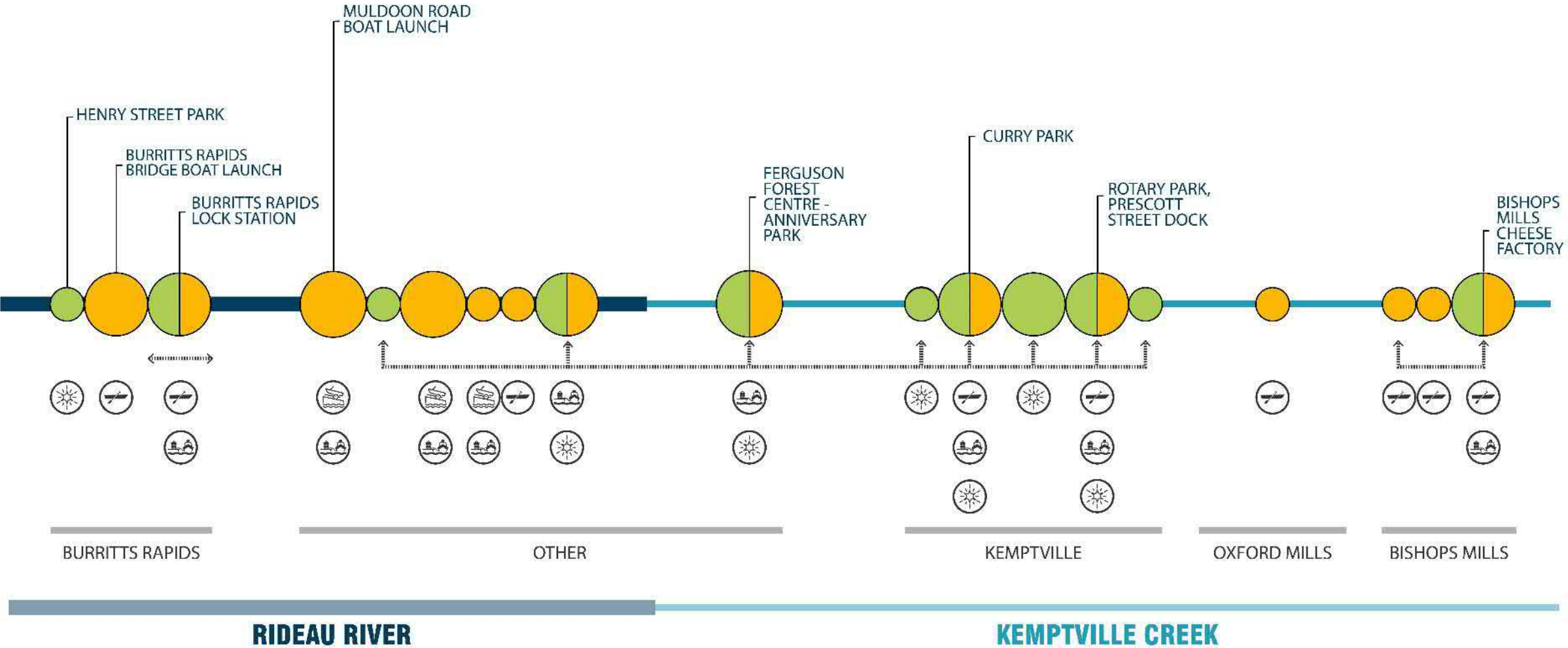
Asset Owners (No. of locations)	Short-term	Medium-term	Long-term	Total
North Grenville (15)	\$3,650,000	\$3,600,000	\$750,000	\$8,000,000
Private/ Community (2)	Not Applicable	Not Applicable	\$250,000	\$250,000
Federal (2)	\$350,000	Not Applicable	Not Applicable	\$350,000
Total (19)	\$4,000,000	\$3,600,000	\$1,000,000	\$8,600,000

Funding Sources

- Capital Projects – Tax Supported-Municipal Funding
- Public and Community Infrastructure Funding Programs
- Municipal Revenue & Offsets Tools



High Priority Waterfront Access Nodes



Legend

- Destination Park Node
- Community Park Node
- Destination Boating Node
- Community Boating Node
- Destination Park and Boating Node
- Dock Station
- Boat Launch
- Paddle Craft Launch
- Placemaking
- Connectivity

High Priority Waterfront Access Nodes

Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation Priority Funding Source(s)
	Recommendations	Future Access Node	Investment – Order of Magnitude	
Burritts Rapids – Large Boat Mix (Class I and III)				
Henry Street Park	Upgrade playground structure, create gravel path to beach, restore sandy beach and water access - placemaking	Community Park Node - Placemaking	Under \$100,000	Municipal tax base
Burritts Rapids Bridge Boat Launch	Improve site as a landing/arrival plaza that connects back to the Lock Station along the river, with gateway features, formalized paddle craft launch, security improvements, seating areas and wayfinding signage to Burritts Rapids attractions. Formalized landing/arrival for paddlers from the bridge to the Lock Station and portaging around the Lock	Destination Boating Node - Paddle Craft Launch	Under \$250,000	To be determined
Burritts Rapids Lock Station	Improve accessibility for paddle craft launching below Lock Station, improve wayfinding and signage to North Grenville destinations	Destination Park and Boating Node – Lock Station, Paddle Craft Launch and Dock, Connectivity	Under \$100,000	Federal funding

High Priority Waterfront Access Nodes

to be initiated within the next **one to five years**

Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation
	Recommendations	Future Access Node	Investment – Order of Magnitude	Priority Funding Source(s)
Kemptville – Small Motorized Boats to Rotary Park and Paddle Crafts				
Curry Park	Improve site for accessible paddle craft launch and docking only (relocate motorized boating launch to Muldoon Road Boat Launch) and overall site accessibility, including parking, site lighting, beach, seating, gathering space, shoreline fishing and public washrooms - placemaking. Restore parts of the park to function as naturalized flood protection/ resilience, assess water quality for swimming	Destination Park and Boating Node - Paddle Craft Launch and Dock, Placemaking	Over \$1,500,000	Municipal tax base, Public and Community Infrastructure Funding Programs
Rotary Park and Prescott Street Dock	Improve wayfinding signage, access to dock from Rotary Park, and placemaking as a key hug to downtown businesses (e.g., lighting, wall art/mural, water features, gardens, seating, and public art)	Destination Park and Boating Node - Paddle Craft Launch and Dock, Connectivity, Placemaking	Under \$100,000	Municipal tax base, Public and Community Infrastructure Funding Programs

High Priority Waterfront Access Nodes

to be initiated within the next **one to five** years

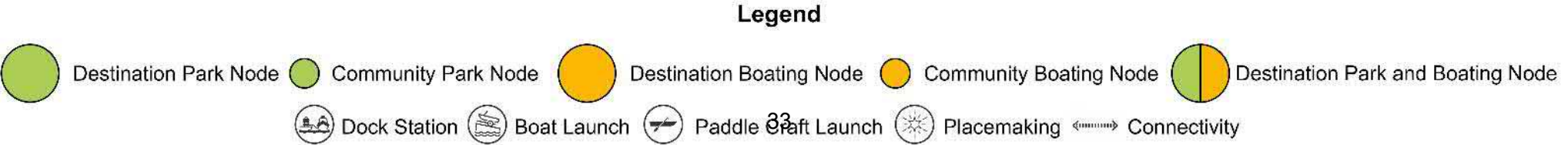
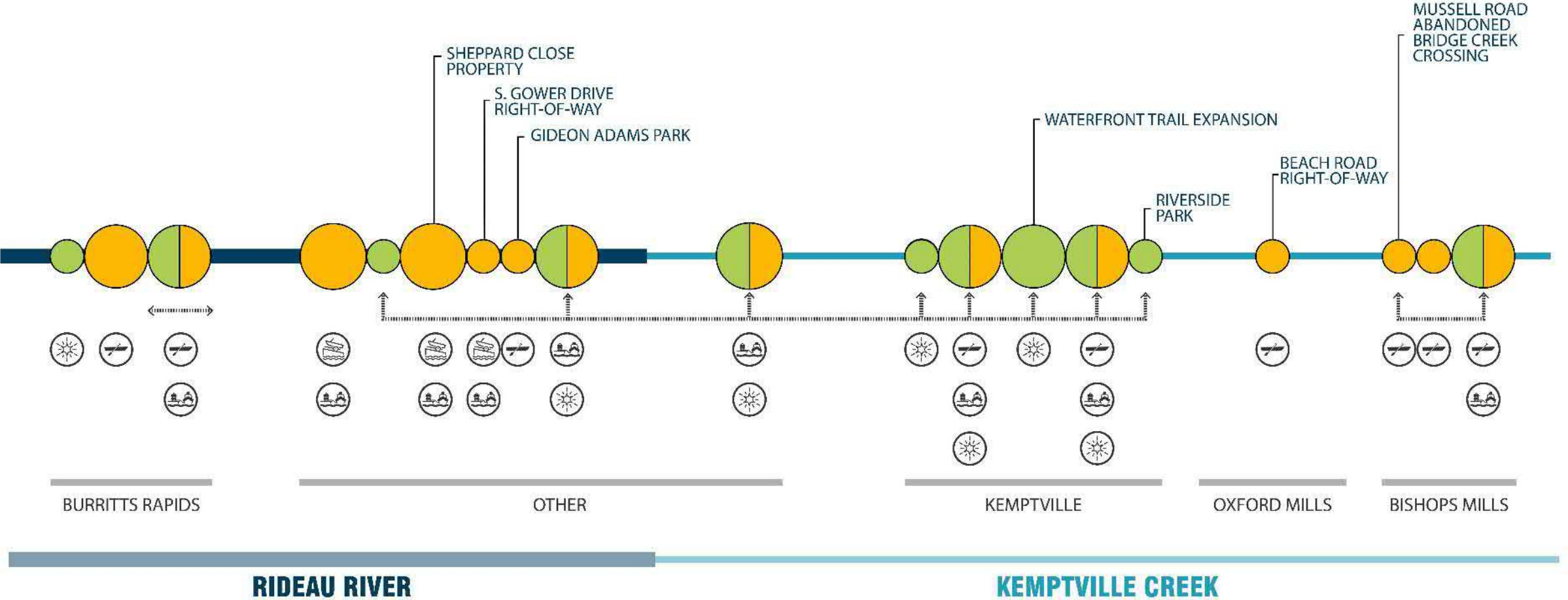
Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation
	Recommendations	Future Access Node	Investment – Order of Magnitude	
Bishops Mills –Paddle Crafts				
Bishops Mills Cheese Factory	Develop roadside (shoulder) pedestrian connection to parking at Bishops Mills Park, trail, paddle craft launch. Connect site to Bishops Mills historic walking tour	Destination Park and Boating Node - Paddle Crafts Launch and Dock	Under \$150,000	Municipal tax base, Public and Community Infrastructure Funding Programs

High Priority Waterfront Access Nodes

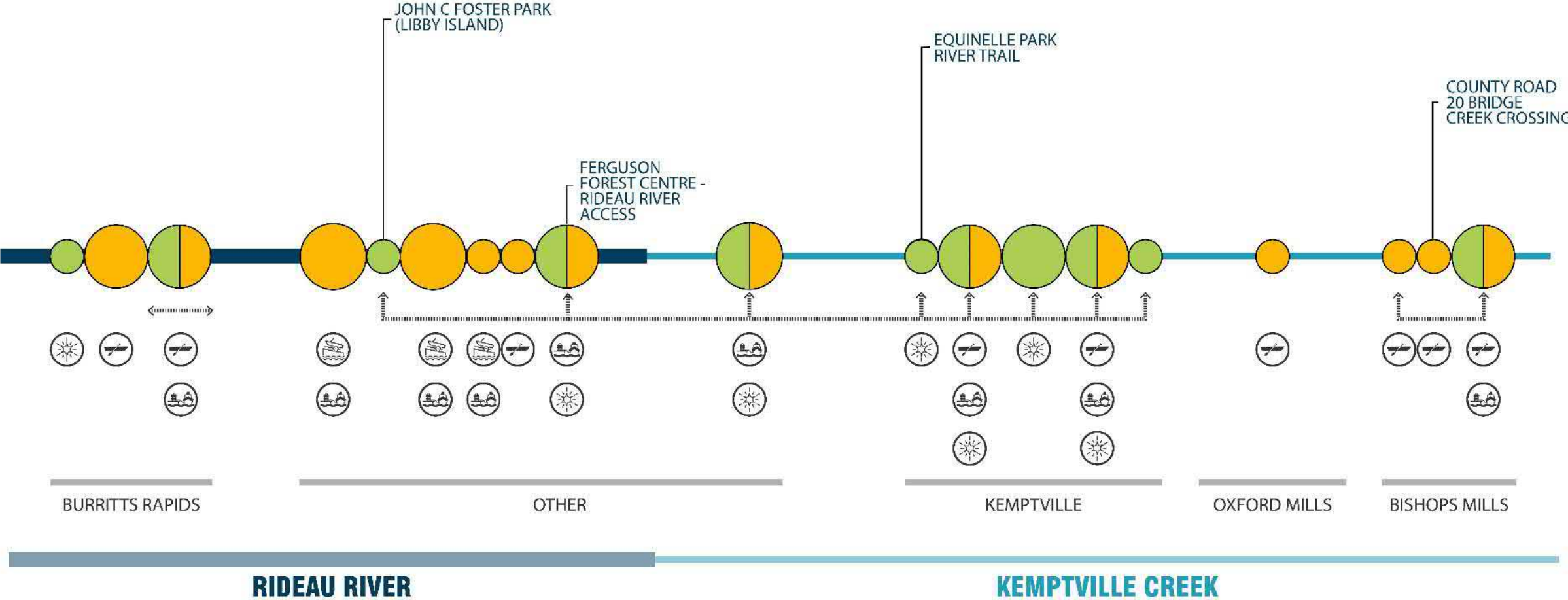
to be initiated within the next **one to five years**

Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation
	Recommendations	Future Access Node	Investment – Order of Magnitude	Priority Funding Source(s)
Other – Large Boat Mix (Class I to III) Along Rideau River and Small Boats to Anniversary Park				
Muldoon Road Boat Launch	Improve site as motorized large boat launch facility that supports boat launch relocation from Curry Park, with permanent mat/ramp and supporting dock, lighting, trash receptacle, seating, and tourism/wayfinding signage - potential opportunity for land acquisition of land for improved circulation and parking	Destination Boating Node - Launch and Dock	Under \$300,000	Municipal tax base, Public and Community Infrastructure Funding Programs, and Municipal Revenue and Offset Tools
Ferguson Forest Centre – Anniversary Park	Improve road access, signage, wayfinding and secure boat docking as a docking destination off of Rideau River, public washrooms, placemaking improvements, connection to Waterfront Trail to access Downtown Kemptville, ongoing visitor impact management	Destination Park and Boating Node - Dock, Placemaking	Over \$1,500,000	Municipal tax base, Public and Community Infrastructure Funding Programs, and Municipal Revenue and Offset Tools

Medium Priority Waterfront Access Nodes



Low Priority Waterfront Access Nodes



Legend

Destination Park Node

Destination Boating Node

Destination Park and Boating Node

Community Park Node

Community Boating Node

Boat Launch

Paddle Craft Launch

Placemaking

Connectivity

Dock Station

Thank You!

The background image shows a waterfront scene. On the left, there is a light blue building with a balcony. In the center, there are lush green trees. On the right, there is a body of water with a wooden dock and a few people standing on it. The sky is overcast. The text "North Grenville" is in yellow, and "Waterfront Access Strategy" is in white. A yellow horizontal line is below the title.

North Grenville Waterfront Access Strategy

April 2024
Final Draft

Prepared by **Dillon Consulting Limited**, in partnership with **urbanMetrics**.



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Appendix A - What We Heard Summaries

Appendix B - Economic Evaluation

Burritt's Rapids Lock Station 17 of Rideau Canal



1.0

1.0 Introduction

The Municipality of North Grenville (Municipality), located about 50 kilometres south of Ottawa, is one of the fastest growing municipalities in Eastern Ontario with a population of approximately 16,000. Its rural character, downtown Kemptville, Ferguson and Limerick forests, Kemptville Campus, shoreline and access to the Rideau River and the Lock Station, networks of multi use and multi-seasonal trails and access to Kemptville Creek provide a quick glimpse of the natural features and public spaces that provide a conduit for an all seasons outdoors lifestyle and a special place to live and visit.

Over the last two decades, the Municipality has faced rapid growth and pressures associated with the evolving needs of a larger community, such as the desired access and economic return through tourism along the two shorelines, as supported by the North Grenville Tourism Strategy (2020). The overall vision for an improved waterfront access and park system is supported by the Municipality's comprehensive framework through the official plan policies, tourism objectives, strategic plan, park and recreation plan, trails strategy and other community-led studies completed to date.

The **purpose** of the Waterfront Access Strategy (WAS) is to develop an overall long-term vision and implementation framework, in collaboration with the community and key stakeholders, to improve resident and tourist experience

in accessing the shoreline and two waterways while balancing environmental conservation.

1.1 Report Structure

The WAS report is divided into seven sections, as follows:

- **Section 1.0 - Introduction**, provides a brief overview of the project background and purpose.
- **Section 2.0 - Background and Context**, summarizes the background document review and key takeaways for waterfront access planning, placemaking, and connectivity.
- **Section 3.0 - Community and Engagement**, highlights the feedback received from stakeholders and the public.
- **Section 4.0 - Study Area Analysis**, outlines key observations of waterfront features and locations, key opportunities and directions for the WAS.
- **Section 5.0 – Waterfront Access Vision**, details the long-term vision for North Grenville waterfront access, as well as waterfront design principles.
- **Section 6.0 – Waterfront Access Strategy**, presents the overall strategy, ranks access locations by priority and outlines approximate investment and funding mechanisms for improvements associated with each priority area.

- **Section 7.0 – Implementation**, provides the priority access list, economic evaluation, and lists recommended action items to help direct the Municipality in improving overall access of North Grenville’s waterfront.

Kemptville Creek, Downtown Kemptville



2.0

2.0 Background and Context

2.1 Document Review

To gain a fulsome understanding of North Grenville’s waterfront opportunities, challenges, strengths, and threats, a background review was completed on the following documents:

- Municipality of North Grenville Official Plan, 2018;
- North Grenville Tourism Strategy, 2020;
- Parks, Recreation, and Culture Master Plan, 2020
- Public Open House slide deck for the Proposed Waterfront Trails and Pedestrian Bridge on the South Branch of the Rideau River Environmental Assessment, 2015;
- 10-Year Community Strategic Plan, 2022;
- 10-Year Community Strategic Plan – 2023 Update, 2023;
- A Review of Kemptville Waterfront: Terra-Marine Walkway Project Feasibility Study, 2018; and,
- North Grenville Integrated Community Trails Strategy, 2011.

Key takeaways for waterfront access planning, placemaking, and connectivity are provided in the following section.

2.2 Key Takeaways for Waterfront Access Planning, Placemaking, and Connectivity

There is a community benefit to enhancing public waterfront access, whether it is for increased passive and active recreation, or simply for appreciating its natural beauty.

It was recommended in the Parks, Recreation, and Culture Master Plan (2020) that increased promotion and use of these waterways should be explored, such as attracting users to downtown Kemptville by improving waterfront access (e.g., connected and extensive trails system from the downtown to the Waterfront Trail and others) and attracting boaters. Further, opportunities to promote all parks, recreation and culture assets and events to tourists should be considered.

In the North Grenville’s Tourism Strategy (2020), the waterfront is noted as a valuable tourism asset, although underutilized, and the strategy recommends its celebration. Year-round waterfront activation is recommended through physical enhancements (e.g., lighting effects, floral plantings, public art, etc.), programming to draw locals and visitors (e.g., festival, restaurants, etc.) and increased use of motorized leisure

4 North Grenville Waterfront Access Strategy – Final Draft

crafts on the waterfront, including exploring the feasibility of Le Boat¹ operations into North Grenville.

There is public support for the Municipality to enhance North Grenville's parks, recreation, culture, and waterfront, and improving waterfront access.

A survey was distributed among the public to gather feedback on the North Grenville Community Strategic Plan (2022), which was used as input to inform North Grenville's Parks, Recreation, and Culture Master Plan (2020). According to the results of this survey, the public indicated that the most notable gap was public access to the waterfront: 42% of survey respondents felt that their expectations are not being met, and 34% of respondents also indicated that their value of tax dollars spent towards parks, recreation and culture is below expectations.

The Municipality's Tourism Strategy (2020) notes that an aspiration for North Grenville is to be recognized as a wonderful place to visit, with an interconnected and high-quality trail network. In support of this aspiration, the strategy indicates objectives of increasing boating access to the water, lengthening the waterfront trail network, and

increasing recreational amenities in parks (e.g., benches, barbeque areas, etc.).

There is strong interest in enhancing the Municipality's green network of trails and parks to enhance the waterfront experience overall.

A key objective of the Municipality of North Grenville Official Plan (2018) is to establish more parks along the waterfront, which would help the Municipality to meet its targets for parkland provision; Section 14.2 iv) mentions "the dedication or provision of open space, recreation facilities, waterfront lands, or open space trails", and 12.8.2 i) indicates that existing lots of record and new lots as a minimum must retain "all natural vegetation 30 metres from the shoreline in its natural state and allow only 25 percent of the shoreline or 8 metres, whichever is less, to be developed for access to and use of the waterfront".

With respect to recreational trails, Section 12.16 of the Official Plan indicates that the Municipality may consider preparing a comprehensive approach or plan for a recreation trail system, including a framework to acquire lands for it. Such trails could provide opportunities for

¹ Le Boat is the largest self-drive houseboating operator in Europe and North America.

“public waterfront access, outdoor leisure and recreational activities, interpretation of the natural environment and historic context of the community, and diversity of tourism activities”.

There is support for year-round activation of the waterfront, particularly the Rideau Canal, and increased tourism activities through public-private partnerships to expand the waterfront’s various amenities.

According to the vision for the Municipality’s economic development in the Official Plan, “...Visitors delight in [Kemptville’s] heritage, its retail, food, and entertainment offerings, all of which are anchored by its waterfront – the star attraction” (Section 2.3.1). With the Rideau Canal being designated as a United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Site, North Grenville presents itself as a major international tourism destination; this highlighting feature contributes “to the economic health and well-being of the community and its expanding tourism economy” (Section 2.4.4 d). Section 12.8 outlines that the World Heritage Site is the premiere cultural heritage and natural feature in North Grenville, creating an opportunity to educate locals and visitors on North Grenville’s local heritage. As a local feature with international pull, the Rideau Canal World Heritage Site demonstrates that North Grenville’s waterfront is a place for recreational pursuit, as well as one in which to live, work, and play.

Activating the waterfront and increasing tourism activity may be accomplished by collaborating with business operators and others to develop “tourism draws” that are reliable and unique. Tourism draws may include seasonal and year-round restaurants and shops; trails; interactive public art displays; and seasonal festivals and events along Kemptville Creek, tied to shops and restaurants in downtown Kemptville, and with a focus on local food, culture, and history.



3.0

3.0 Community and Engagement

To inform the WAS and the long-term vision for its waterways, the municipality engaged members of the public, key stakeholders, rights holders, municipal staff, and Council in two phases of engagement: Listen and Learn (Phase 1), and Draft Waterfront Access Strategy (Phase 2). Types of engagement activities in Phase 1 included: informant interviews, visioning workshops, and site visits with key stakeholders; in-person information sessions with the public; and outreach and engagement with the Indigenous Advisory Circle. Key themes that emerged from these engagement sessions and email comments include:

1. **A need to prioritize environmental stewardship and sustainability**, including:

- environmental stewardship, protection, vitality, and climate resiliency;
- shoreline protection and erosion mitigation;
- water quality and clarity, and managing and/or mitigating the impacts; and,
- learning and adopting Indigenous perspectives and practices around waterfront health and longevity.

2. **A need to improve waterfront access sites and supporting facilities**, including:

- clarifying roles, responsibilities, and stewardship opportunities around water and shoreline maintenance;
- understanding investment costs to improve access;
- methods of improving waterway safety and navigability;
- improving waterfront access from the downtown; and,
- parking for boat trailers.

3. **A need to expand waterfront access opportunities for recreation, amenities, and placemaking**, including:

- providing full accessibility for people of all ages and abilities;
- celebrating waterfront heritage and incorporating Indigenous culture into uses along the waterfront;
- identifying opportunities for integrated placemaking, including public art, boardwalks, gathering areas, and seating;
- both improving existing and creating new parks, trails, and shared spaces;
- both improving existing and creating new facilities for both passive and active recreational uses (e.g.,

all-terrain vehicle trails, beaches for swimming, fishing areas, paddle craft, etc.); and,

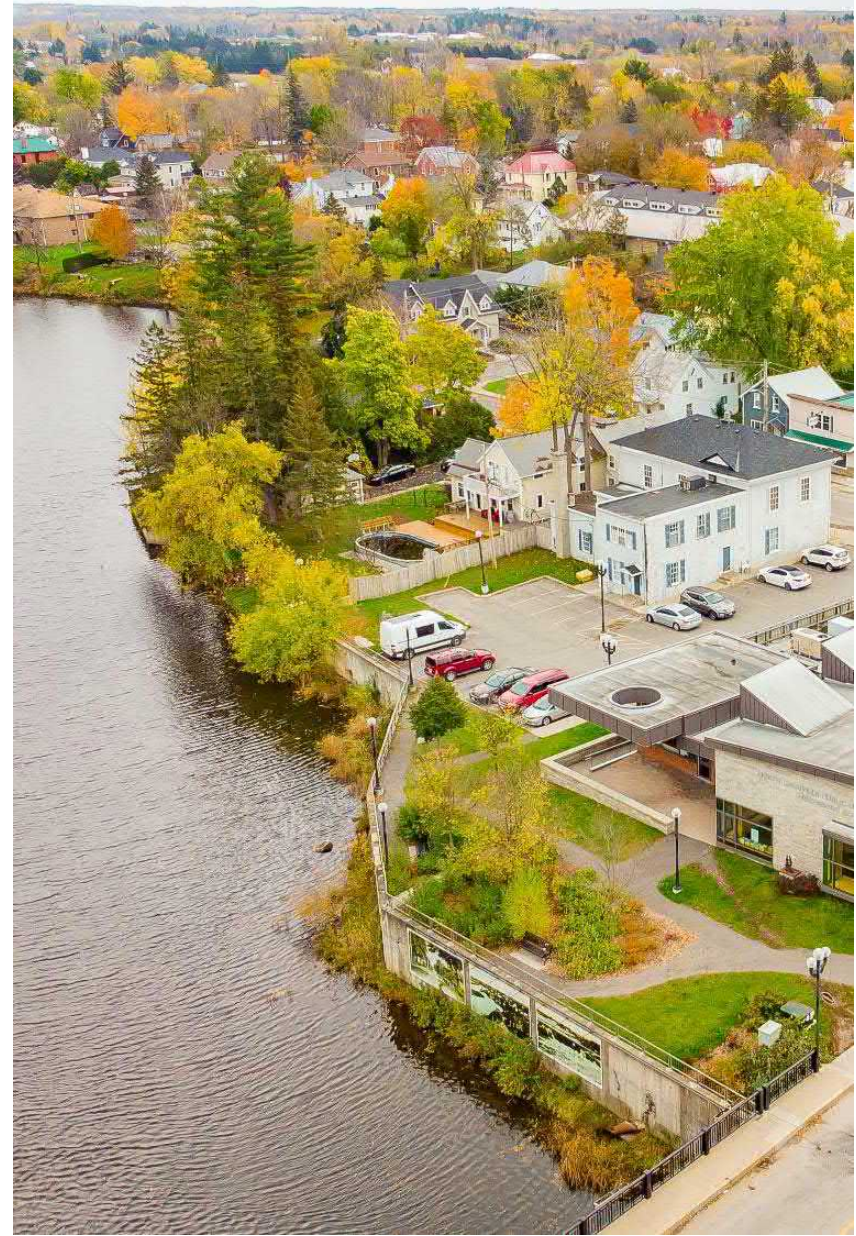
- identifying safe areas for fishing, including shoreline and ice fishing, and fishing as a food source.

4. **A need to explore tourism and economic growth,** including:

- municipal support and funding towards promoting tourism and facilitating economic development;
- identifying tourists types and tourism draws to parks along the waterfront (e.g., overnight municipal trailer parks);
- collaborating with local businesses and attracting new businesses to the waterfront;
- establishing waterfront connections to and from local accommodations (e.g., bed-and-breakfasts, hotels, motels, campgrounds, etc.) and,
- encouraging all users, both residents and visitors alike, to use and visit the waterfront through advertising, branding, and attractive signage.

Additional engagement activities occurred in Phase 2 which included a virtual community engagement session, and an online survey. Key themes that emerged from engagement session, online survey and emailed comments include:

1. **A need for the waterfront to be well maintained and the opportunity for year-round usage**, including:
 - Clearing snow during the winter;
 - Cleaning up the waterfront every spring;
 - Creating placemaking opportunities on the waterfront to get the community more involved and improve the overall experience for both residents and tourists; and,
 - Placing more emphasis on waste management other maintenance measures.
2. **A need to prioritize trails and the trail connectivity**, including:
 - Developing a trail that connects Anniversary Park to Rotary Park;
 - Highlighting Indigenous trails and portages to commemorate this important aspect of the area's history; and,
 - Placing an emphasis on maintained trails and other measures to increase pedestrian use.
3. **Improve accessibility and broaden the types of access along the waterfront**, including:



- Making Rotary Park, in particular, more accessible;
- Improving access to amenities along the waterfront and clarifying the degree of accessibility for each point;
- Classifying certain waterfront areas as both a park and boating node, where appropriate; and,
- Prioritizing areas that are accessible to a variety of uses (i.e., boat types and demographics).

The vision, design principles, strategy, and recommendations for waterfront access in North Grenville are directly shaped by the key themes outlined above. For a full summary of what we heard during engagement activities, refer to Appendix A.

4. **A need to prioritize environmental sustainability,** including:

- Protecting the ecological sensitivity of Libby Island; and,
- Mitigating trail erosion risks, if all-terrain vehicles continue to be permitted, although prohibiting their use should be considered for the waterfront area.

5. **A need to clarify and simplify the WAS Report’s terminology for public,** including:

- Using simpler language, and refining the principles and vision to be more concise and forward-thinking;
- Distinguishing Kemptville Creek terminology, depending on location (i.e., South Branch, Middle Branch); and,
- Providing definitions for terms such as “indigenous heritage” and “cultural heritage”.



4.0

4.0 Study Area Analysis

To better understand the Municipality's current waterfront assets, an inventory and site visit confirmed the existing and potential access points for boats and kayaks, the waterfront trail network, and recreational amenities in and around waterfront parks. The overall vision for an improved waterfront access and park system is supported by the Municipality's comprehensive framework through the policies of the Municipality of North Grenville Official Plan (2018), tourism objectives, strategic plan, parks and recreation plan, trails strategy and other important design work completed to date.

4.1 Summary Analysis Diagrams

Presented in this section is a series of diagrams that demonstrate the analysis of the study area and its settlements, specifically: Bishops Mills; Burritts Rapids; Kemptville; Oxford Mills; and the municipality as a whole. The study area analysis was informed by a background review of municipal documents, community and stakeholder engagement, and site visit to better understand the waterfront assets on the ground.

Figure 1 sets the context for the two waterways of North Grenville, with respect to: the adjacency and distribution of the Urban Settlement Area of Kemptville and key hamlets of Bishops Mills, Burritts Rapids, and Oxford Mills;

major transportation corridors (e.g., Veterans Memorial Highway) and county roads; the Conservation Areas of Rideau Valley and South Nation, respectively; Municipally owned waterfront parcels and Provincially owned lands; and wooded areas.

Figure 2 illustrates the extensive trail networks, waterfront parks, outdoor recreation assets, marina, lock station, and identified fish spawning areas and fish nurseries. The amenities at each waterfront access point are also identified, including beach, docks and launches, fishing spot, and/or ice fishing hut.

The Rideau River is navigable by a larger boat mix (Classes I to III), as well as paddle crafts, and supported by the Rideau Canal Burritts Rapids Lock Station 17 and swing bridge. Pirate Cove Marina is a full-service marina on Rideau River. The primary public motorized boat launch access to the river is on Muldoon Road. For detailed assessment per waterfront access location, refer to **Table 1**.

Figure 1: Context Map for the Municipality of North Grenville

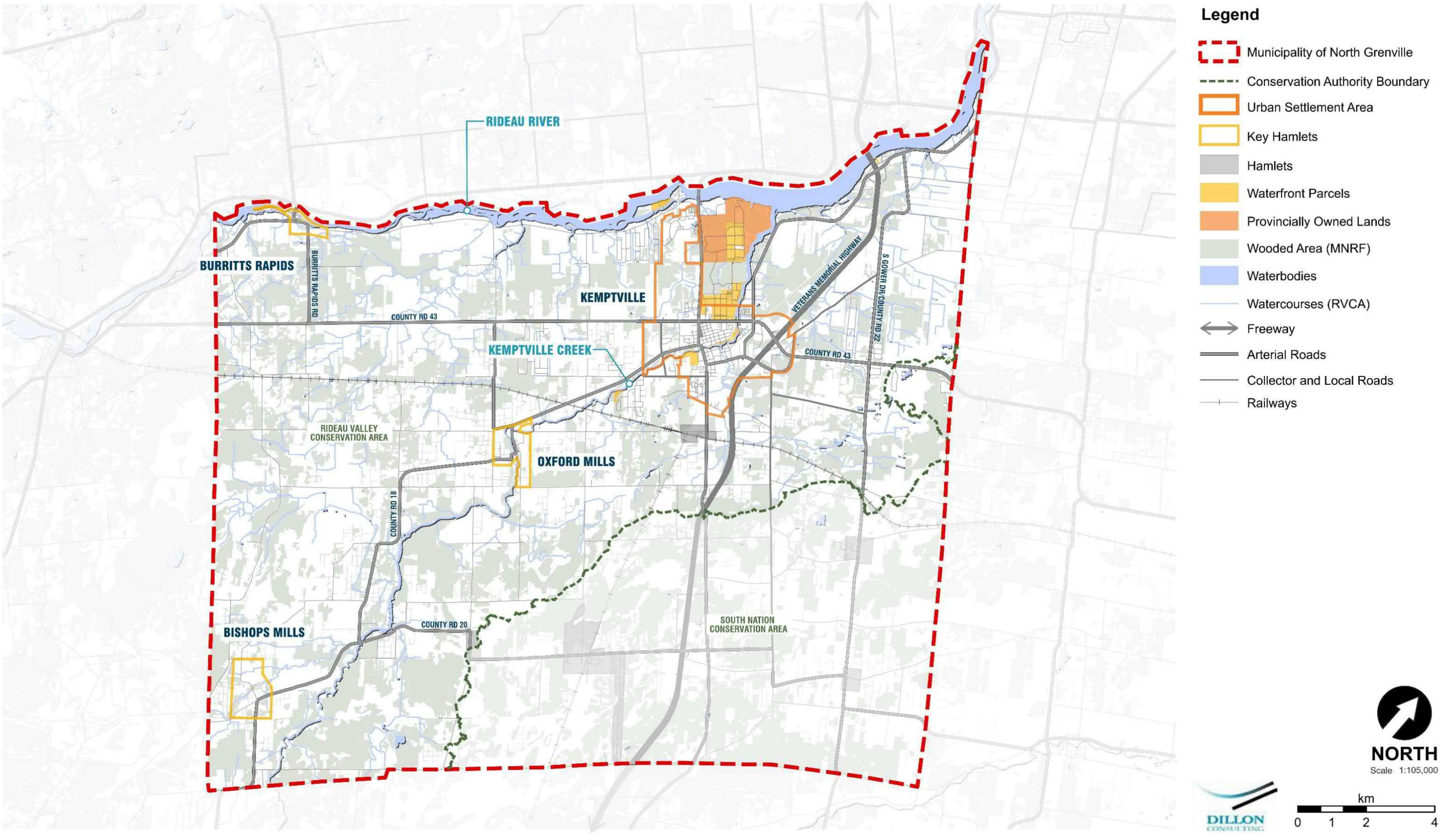
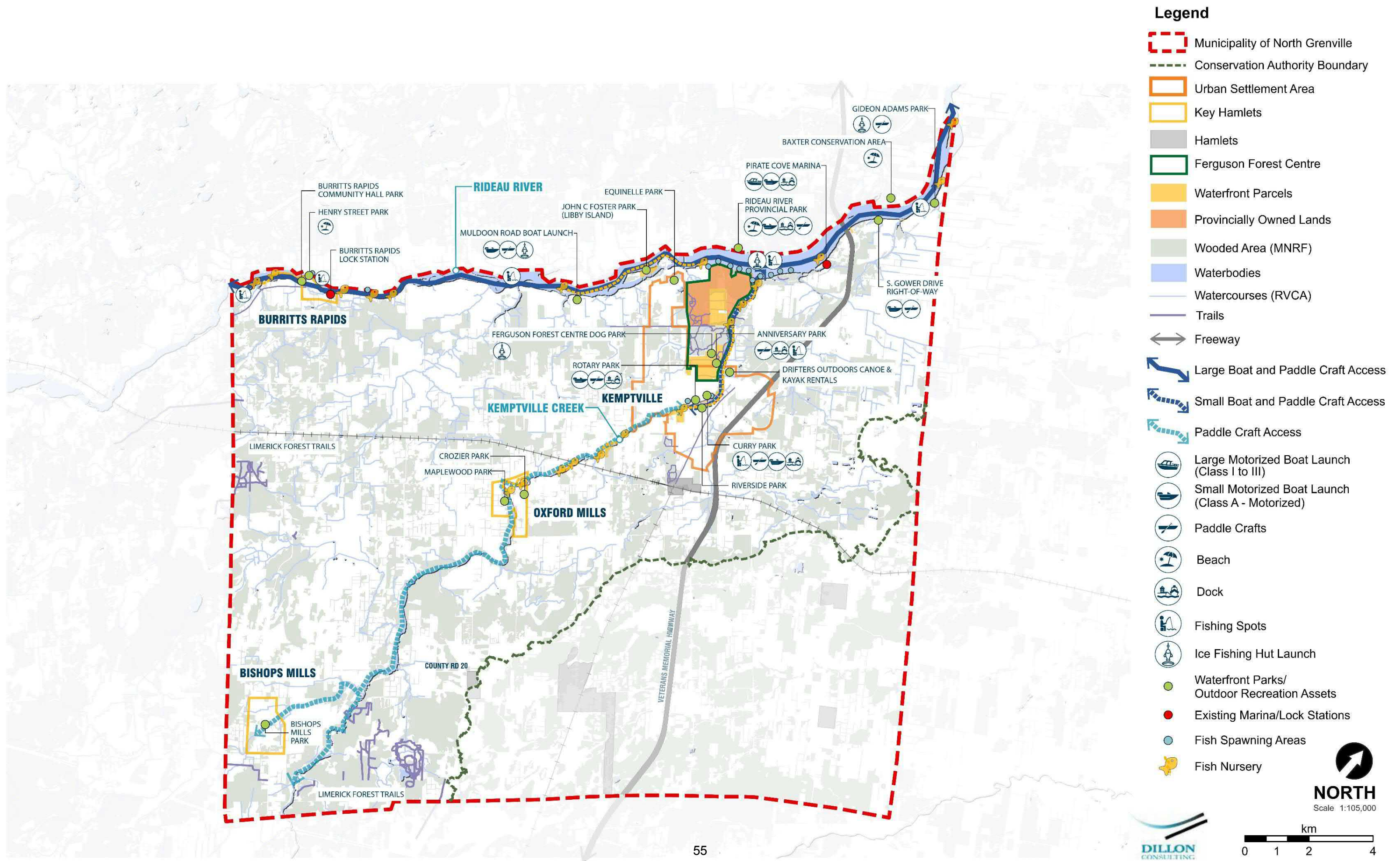


Figure 2: Municipality of North Grenville's Existing Waterfront Access and Activities



As per Government of Canada's Chart 1512 (Ottawa to Smiths Falls) and other guides state that Kemptville Creek² is generally shallow and navigable for shallow draft boats only, although it is unclear where it starts and stops, and the biggest constraints are the bridges for overhead clearance and the water depth. For instance, background documentation suggest it is deeper between County Road 43 bridge (less than 1.8 metre of vertical clearance) and the Rideau River and there are no additional overhead constraints in between. Local charts show a depth of five feet; however, local knowledge suggests you can draw more than three feet or have an overhead clearance of 5 feet or more. Bridge Street and Prescott Street bridges clearances are unknown.

To improve navigability of the creek to the downtown, County Road 43 bridge would need to be constructed as a lift bridge and would likely require additional dredging to deepen the current shallow water channel. At a high-level review of the existing conditions, it is unfeasible to provide this type of access for recreational boating purpose.

Kemptville Creek, with reaches very heavy with aquatic weeds, is likely more suitable for small fishing boats and paddle crafts. South of Rotary Park, the creek is navigable for paddle crafts during high water season only.

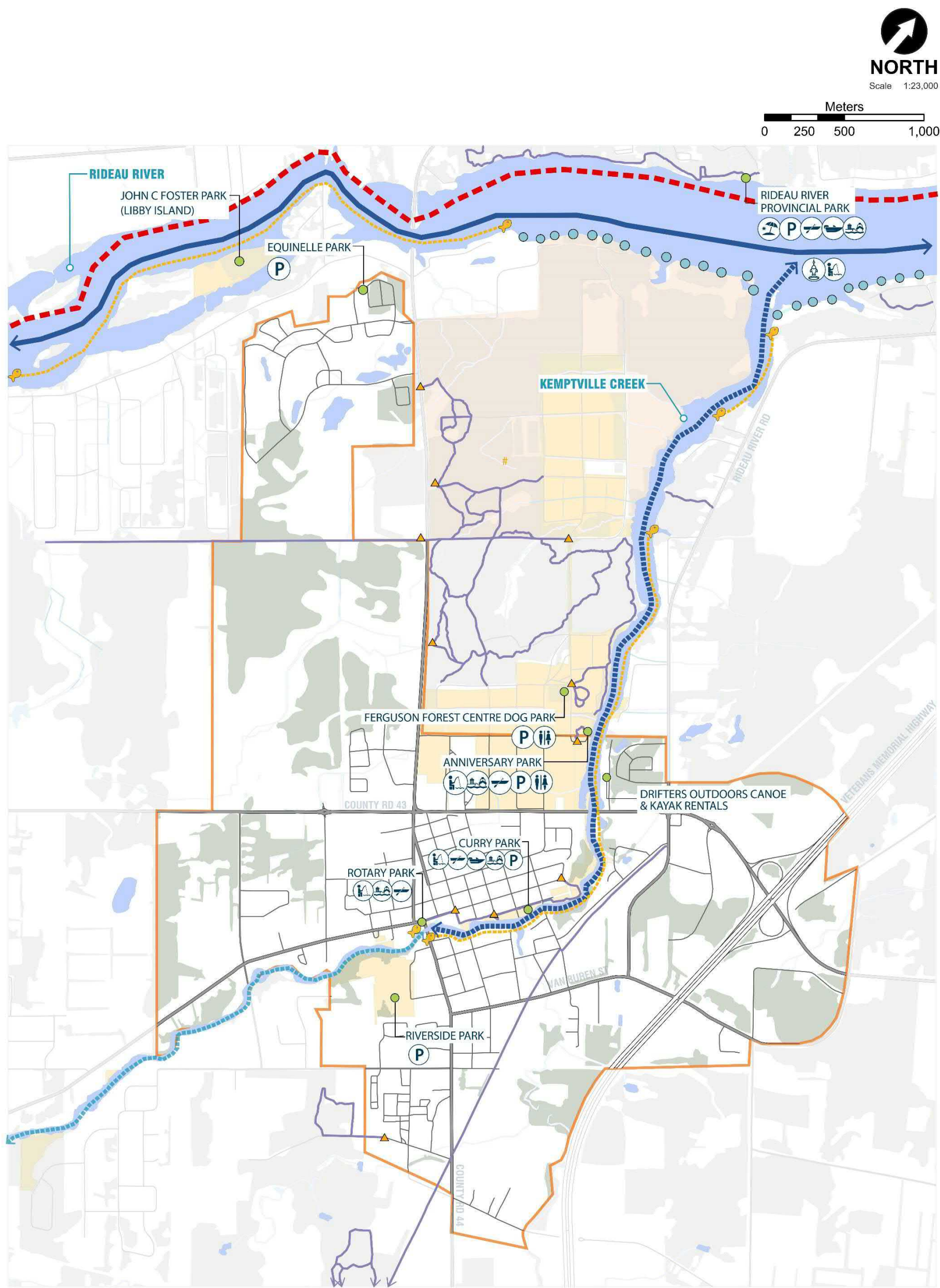
The Municipality has also just launched its new NGtransit Service with municipal-wide transit available to anyone traveling within North Grenville. It will provide service seven days a week with on-demand booking and ability to schedule trips in advance.



² Kemptville Creek, historically known as the South Branch of the Rideau River, is formed by the confluence of two forks, the North Branch and the South Branch of the Rideau River. For the purposes of this strategic report,

the waterway will be referred to as Kemptville Creek, consistent with Rideau Valley Conservation Authority's nomenclature.

Figure 3: Municipal Amenities in Kemptville



Legend

- | | | | |
|--------------------------------|------------------------------------|------------------------|---|
| Municipal Boundary | Waterfront Parcels | Washroom Facilities | Large Motorized Boat Launch (Class I to III) |
| Urban Settlement Area Boundary | Provincially Owned Lands | Parking | Small Motorized Boat Launch (Class A - Motorized) |
| Wooded Area | Trails | Beach | Paddle Crafts |
| Waterbody | Trail Access Points | Ice Fishing Hut Launch | Docking Station |
| Watercourses | Large Boat and Paddle Craft Access | Fishing Spots | |
| Freeway | Small Boat and Paddle Craft Access | Fish Nursery | |
| Arterial Roads | Paddle Craft Access | Fish Spawning Areas | |
| Collector Roads | | | |
| Local Roads | | | |

Figure 3 provides a closer look at Kemptville, the Urban Settlement Area of North Grenville. There are four municipal parks that front Kemptville Creek and offer the following range of amenities: washroom facilities; trails, parking; beaches; fishing spots, including ice fishing huts; traditional park programs, motorized boat launches, non-motorized boat launches; and docking stations. A new dock was just placed at the Prescott Street Bridge, near Rotary Park.

With respect to transportation and access, the area has good vehicular connections for waterfront users from nearby communities or the wider region to visit to Kemptville's waterfront, including the parks that are on or near Kemptville Creek. Ferguson Forest Centre, while not located within the Urban Settlement Area boundary, also offers an extensive trail network that helps to connect waterfront users in the northern area of Kemptville to Kemptville Creek by foot, bicycle, snow-mobiles, and other forms of active travel. John C. Foster Park is outside of the settlement boundary, and fronting Rideau River.

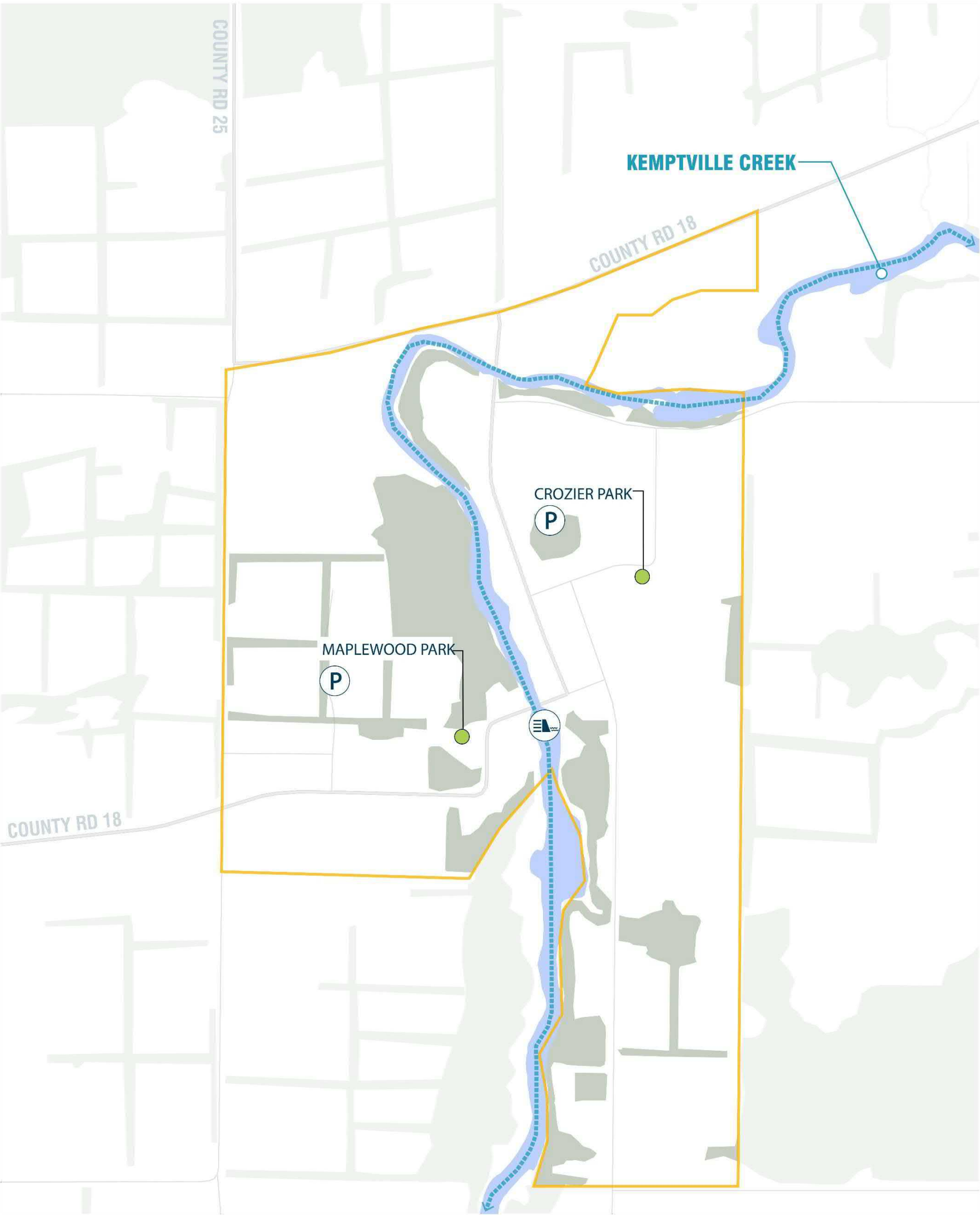
For detailed assessment per waterfront access location, refer to **Table 1**.

Figure 4 provides a closer look at Oxford Mills, a key hamlet that lies southwest of Kemptville and along Kemptville Creek. There are two parks, Maplewood Park and Crozier Park, both of which only have parking facilities. Oxford Mills also has the Oxford Mills Dam, which is located where County Road 18 crosses Kemptville Creek.

With respect to transportation, County Road 18 is the main access road for the hamlet. This road connects to County Road 43 (refer to **Figure 1**) which connects the hamlet to Burritts Rapids and Kemptville in the northeast and northwest, respectively, and to Bishops Mills in the southwest. There are no recreational trails nearby.

For detailed assessment per waterfront access location, refer to **Table 1**.

Figure 4: Municipal Amenities in Oxford Mills



Legend

- Arterial Roads
- Collector and Local Roads
- Waterbodies
- Wooded Area (MNR)
- Watercourses (RVCA)
- Hamlet Boundary
- Paddle Craft Access
- Oxford Mills Dam
- Parking

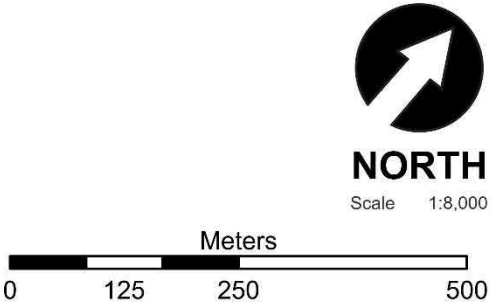
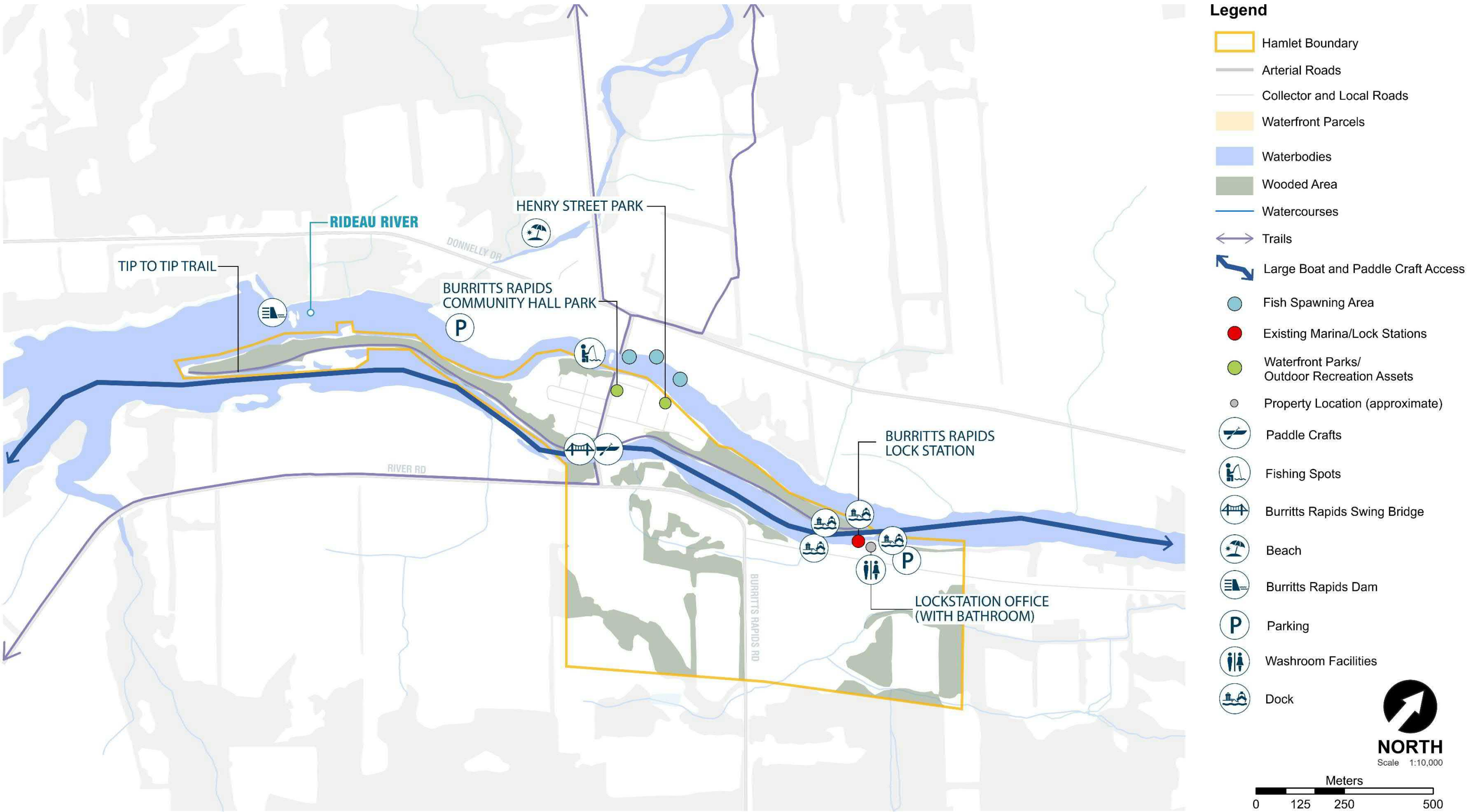


Figure 5: Municipal Amenities in Burritts Rapids



File Location: C:\Users\T\Documents\Online Projects\236204 North Grenville Waterfront\Product\Internal\20230705 Base Map\Burritts Rapids.mxd

Figure 5 provides a closer look at Burritts Rapids, a key hamlet that is located on the Rideau River in the northwest of North Grenville. The hamlet has Henry Street Park, a community hall and is adjacent to the UNESCO designated World Heritage Rideau Canal, and Burritts Rapids Lock Station owned and operated by Parks Canada. The Parks Canada site has parking, washrooms, docking areas, non-motorized boat launch, and a trail.

With respect to transportation, Burritts Rapids is accessed: north of the Rideau River by River Road and Donnelly Drive, which connect the hamlet to Ottawa, Smiths Falls, and other communities in the region; and south of the river by Burritts Rapids Road, which connects the hamlet to the rest of North Grenville. The island is accessed from the south by Grenville Street along the Burritts Rapids Swing Bridge, where the community launch non-motorized boats, and accessed from the north by Burritts Avenue, which turns into Grenville Street.

With respect to active transportation, the island of Burritts Rapids has the Tip-to-Tip trail, which is owned and maintained by Parks Canada, and runs along the island's southern perimeter. The Tip-to-Tip Trail connects to a nearby Rideau Trail that travels northward of Donnelly Road, and a westbound trail along River Road.

For detailed assessment per waterfront access location, refer to **Table 1**.

Figure 6 illustrates features of Bishops Mills, a key hamlet that is in the southwest of North Grenville and is located on a narrow tributary of Kemptville Creek. The hamlet has one park, Bishops Mills Park, near lands that were recently acquired by the Municipality.

With respect to transportation, Bishops Mills is accessed by County Roads 18 and 20, where County Road 18 connects the hamlet to the rest of North Grenville.

With respect to active transportation opportunities, the hamlet has no trails, however it is in proximity of Limerick Forest (southern portion), which has an extensive trail network.

For detailed assessment per waterfront access location, refer to **Table 1**.

Figure 6: Municipal Amenities in Bishops Mills



4.2 Recreational Boating Analysis

urbanMetrics completed a recreational boating analysis and economic evaluation (market sounding), which was summarized and presented to the community as part of the Phase 1 engagement activities (see Appendix B).

Recreational boating in Canada has seen a significant increase in participation levels. While ownership and rental activity has increased in virtually all segments of the boating market, paddle-based activities (including canoes, kayaks, stand-up paddle boards and non-motorized inflatables) have seen substantial up-take, particularly through the COVID lockdown period. Correspondingly, the price points of kayaks and paddleboats have become increasingly more accessible. Portable - often inflatable - kayaks and paddleboards are now widely available both online and in mass-merchandise retail outlets.

With increased ownership and a growing interest in healthy outdoor pursuits, the Municipality is exceptionally well-positioned to grow and develop its profile as a destination for low-intensity recreational boating in paddle-based sports as well as complementary activities including fishing and birding.

4.3 Key Opportunities and WAS Direction

Key opportunities and WAS direction were identified through the study area analysis and community engagement to inform the WAS, and are as follows:

- To promote Kemptville Creek as the pride of the community and a key tributary of the Rideau River, while also establishing improved access along the waterways for both residents and visitors.
- To celebrate and protect North Grenville's natural beauty through the stewardship of sustainable and climate resilient actions and tourism goals.
- To advance Indigenous perspectives and practices along the waterfronts, as well as honour Indigenous heritage and history.
- To leverage the high visitation along the UNESCO World Heritage Site Rideau River, as a travel region that is rich with boating traditions, while defining North Grenville as a paddler's paradise.
- To promote year-round waterfront, use with site improvements, placemaking, wayfinding, and additional programming, while also improving connections of downtown, parks, amenities, and trails.

Table 1 documents an assessment of twenty-one existing and potential waterfront access location's land ownership, existing amenities, alignment with the North Grenville's Tourism Strategy (2020), opportunities and challenges.

Table 1: North Grenville Waterfront Access Assessment by Location

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
Burritts Rapids – Large Boat Mix (Class I to III)					
1 Henry Street Park	Municipal (North Grenville)	Swings, benches, trash receptacle		Upgrade playground structure, signage, create gravel path to beach, restore sandy beach and water access – placemaking	Limited use with a narrow beach front and small sandy beach. Parking is located on Grenville Street due to the narrow road right-of-way limiting parking.
2 Burritts Rapids Bridge Boat Launch	Federal (Parks Canada)	gravel parking, non-motorized boat launch	Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation, and partnering with Parks Canada	Improve site as a landing/arrival plaza that connects back to the Lock Station along the river, with gateway features, formalized paddle craft launch, security improvements, seating areas and wayfinding signage to Burritts Rapids attractions. Formalized landing/arrival for paddlers from the bridge to the Lock Station and portaging around the Lock.	Not a municipal property, and is in close proximity to lift bridge
3 Burritts Rapids Lock Station	Federal (Parks Canada)	Hiking, cycling, snowshoeing, cross-country skiing and birding along the Tip-to-Tip trail, Rideau Lock Station 17, washrooms, parking	High Priority - Top 10 (UNESCO World Heritage Rideau Canal, and Trail)	Improve accessibility for paddle craft launching below the Lock Station, improve wayfinding and signage to North Grenville destinations	Not a municipal property
Kemptonville – Small Motorized Boats to Rotary Park and Paddle Crafts					
4 eQuinelle Park River Trail	Private	Parking, trails (private)		Open up vistas along the trail, and designate areas for seating and shoreline fishing - placemaking	Not a municipal facility

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
5 Curry Park	Municipal (North Grenville)	Parking, picnic tables, trails, green space, boat dock and launch, outdoor skating rink (creek)	High Priority - Top 10 (Kemptonville Community Skateway); Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation	Improve site for accessible paddle craft launch and docking only (relocate motorized boating launch to Muldoon Road Boat Launch) and overall site accessibility, including parking, site lighting, beach, seating, gathering space, shoreline fishing and public washrooms - placemaking. Restore parts of the park to function as naturalized flood protection/ resilience, assess water quality for swimming.	Seasonal flooding, and redirecting motorized boat users to other facilities
6 Waterfront Trail Expansion	Municipal (North Grenville)	Hiking, biking, cross-country skiing, snowshoeing, birding	High Priority - Top 10 (Old Town Kemptonville); Supports tourism strategy through development of best-in-class public realm projects	Develop a place-making and environmentally focused waterfront trail expansion from Clothier St entrance to Curry Park and Barnes St trail reaches, featuring an accessible on-land promenade (with accent boardwalk locations) that bollard path lighting, lookouts, public art, shoreline planting, seating, shoreline fishing, directional and interpretive signage, and gateway entrances	Potential negative impacts due to increased visitation
7 Rotary Park and Prescott Street Dock	Municipal (North Grenville)	Green space, dock and non-motorized boat launch	High Priority - Top 10 (Old Town Kemptonville); Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation	Improve wayfinding signage, access to dock from Rotary Park, and placemaking as a key hug to downtown businesses (e.g., lighting, wall art/mural, water features, gardens, seating, and public art)	

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
8 Riverside Park	Municipal (North Grenville)	Parking, playground, picnic tables, trails, green space, outdoor pool, tennis courts, pickleball courts, skateboard parks, baseball diamonds, soccer fields		Improve Creekside Nature Trail (700 metres) with paved trail and signage and Waterfront Trail connection by wayfinding signage	Very shallow water during summer.
Oxford Mills – Paddle Crafts					
9 Beach Road Right-of-Way	Municipal (North Grenville)	Road allowance to creek		Provide natural paddle craft launch, parking, security lighting, trash receptacle, signage, and wayfinding	Shallow creek depth for over 15 metres from shoreline.
Bishops Mills – Paddle Crafts					
10 Mussell Road Abandoned Bridge Creek Crossing	Municipal (North Grenville)	Abandoned road access to abandoned bridge		Improve access to location, parking, shoreline fishing, security lighting, paddle craft launch	Unknown creek depth and safe access under bridge. Unknown condition assessment of existing bridge infrastructure.
11 County Road 20 Bridge Creek Crossing	Private	Historic road right-of-way access to creek, used informally for fishing and paddle craft launch		Improve access to location, parking, security lighting, paddle craft launch	Not a municipal property, and unknown safe creek depth and access under bridge. Unknown condition assessment of existing bridge infrastructure.
12 Limerick Road Bridge Creek Crossing	Municipal (North Grenville)	Road right-of-way access to creek, used informally for fishing and paddle craft launch		Improve access to location, parking, shoreline fishing, and paddle craft launch	Unknown safe creek depth and access safety under bridge. In close proximity to bridge limiting safe setbacks and visual clearances from vehicular traffic.

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
13 Bishops Mills Cheese Factory	Municipal (North Grenville)	Site acquired by municipality in 2017, with historic plaque.	Supports tourism strategy through development of best-in-class public realm projects	Develop roadside (shoulder) pedestrian connection to parking at Bishops Mills Park, trail, paddle craft launch. Connect site to Bishops Mills historic walking tour.	
Other – Large Boat Mix (Class 1 to III) Along Rideau River and Small Boats to Anniversary Park					
14 Muldoon Road Boat Launch	Municipal (North Grenville)	Gravel access and shoreline opening to river	Supports tourism strategy through development of best-in-class public realm projects, outdoor monetised recreation, and destination along Rideau River	Improve site as motorized large boat launch facility that supports boat launch relocation from Curry Park, with permanent mat/ramp and supporting dock, lighting, trash receptacle, seating, improved lines of sight, and tourism/wayfinding signage - potential opportunity for land acquisition of land for improved circulation and parking	Current lot size limits improvements to circulation and parking.
15 John C Foster Park (Libby Island)	Municipal/Private	Trails, green space, parking	Supports tourism strategy through development of best-in-class public realm projects and destination along Rideau River	Conserve and protect natural area, improve signage and wayfinding into park, road access, parking and look out	Narrow road right-of-way into park with shared access with private property on the west end of the island, seasonal flooding of access route, potential negative impacts due to increased visitation.
16 Sheppard Close Property	Municipal (North Grenville)	Inaccessible 4 acres of land	Supports tourism strategy through development of best-in-class public realm projects, outdoor monetised recreation, and destination along Rideau River	Develop new large site as motorized boat launch facility, with permanent mat/ramp and supporting dock, lighting, trash receptacle, seating, and tourism/wayfinding signage. Direct access to Highway 416, supporting tourism strategy.	Unknown land and water site conditions. Vegetation overgrowth, Potential negative impacts due to increased visitation

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
17 S. Gower Drive Right-of-Way	Municipal (North Grenville)	Boat launch on gravel surface, ice shack launch	Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation, and destination along Rideau River	Improve as community motorized boat launch facility, with new permanent mat/ramp and supporting dock, lighting and trash receptacle	Narrow road right-of-way limiting parking, and in close proximity to neighbouring dwellings
18 Gideon Adams Park	Municipal (North Grenville)	Non-motorized boat launch, ice shack launch, parking, green space		Improve access for paddle craft launch and ice shack launch, lighting and trash receptacle	Vehicular circulation and access with boat trailer coming from the east
19 Ferguson Forest Centre - Rideau River Access	Municipal (North Grenville)	Area used for snowmobiles and ice shack launch, park amenities associated with the arboretum, disc golf course, dog park, tree nursery, giving garden, veterans way memorial park	High Priority - Top 10 (Ferguson Forest, and Paddling on Kemptville Creek); Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation, and destination along Rideau River	Add new docking and rest area, new wayfinding, signage and trails to other Ferguson Forest Centre destinations and opportunity to market connection to Rideau River Provincial Park	Vehicular access for maintenance and emergency access to be established, potential negative impacts due to increased visitation
20 Ferguson Forest Centre - Pump Station	Municipal (North Grenville)	Vehicular access to creek shoreline	High Priority - Top 10 (Ferguson Forest, Trails and Paddling on Kemptville Creek)	Maintain safe pedestrian access along Turtle Trail.	Active intake infrastructure at the creek results in water access being unsafe. Ongoing issues regarding improper use of space and dumping of garbage. Ferguson Forest Centre exploring restricting vehicle access and the best approach to address safety issues. Ferguson Forest Centre investigating snowmobile access in the context of the overall property.

Waterfront Access Location	Assessment				
	Land Ownership	Existing Amenities	Existing Tourism & Tourism Strategy	Opportunities	Challenges
21 Ferguson Forest Centre - Anniversary Park	Municipal (North Grenville)	Parking, picnic tables, pavilion, trails, green space, dock, canoe/kayak launch	High Priority - Top 10 (Ferguson Forest, Trails and Paddling on Kemptville Creek); Supports tourism strategy through development of best-in-class public realm projects, public Wi-Fi internet, outdoor monetised recreation, and destination along Rideau River	Improve road access, signage, wayfinding and secure boat docking as a docking destination off of Rideau River, public washrooms, accessible lookout, placemaking improvements, accessibility improvements, connection to Waterfront Trail to access Downtown Kemptville	Shallow creek depth with rocky shoreline, not currently accessible by all motorized boats - dredging of the creek may be required. Potential negative impacts due to increased visitation.

Rideau River, View from John C. Foster Park



5.0

5.0 Waterfront Access Vision

5.1 Vision

The vision for North Grenville's WAS is as follows:

North Grenville's waterfront access is enriched by clean, biodiverse, safe, and navigable waterways acting as the heartbeat and lifeline of our community.

5.2 Waterfront Design Principles

To facilitate the critical waterfront planning and design, there are foundational principles and best practices to help guide the creation of North Grenville's waterfront access locations, as presented below:

1. Protection of the Environment | Protect, restore, and maintain the natural environment.

North Grenville's natural environment a significant community asset that has local and regional importance. The shorelines of the river and creek provide a unique habitat for many animals and bird species. The emerging shoreline ecology of riparian plants, including trees, shrubs, and grasses, also serve a function of shoreline protection from erosion and flooding. Protection, restoration, and enhancement are desirable to make the system stronger. Natural

heritage areas may not always be accessible, but they can be integrated with viewpoints and lookout areas.

2. Sustainability and Flooding | Maintain natural shorelines for climate resiliency, and design with low impact.

Sustainability is measured by the balanced outcomes that meet the needs of the community with minimal negative impacts on the natural environment. Flooding is an overarching issue that has caused irreparable harm and threatens the community and facilities along the waterways. Climate resiliency should be at the forefront in the planning of waterfront access, as water levels fluctuate seasonally.

3. Safe, Secure, and Accessible Waterfront | The waterfront should be safe and accessible for all.

North Grenville's waterfront lands and access locations should aspire to accommodate all ages, cultures, and physical abilities, and have adequate capacity and design standards to support all users, both residents and visitors alike.

4. Economic and Tourism Growth | Invest strategically along water's edge to support safe and connected access locations for residents and visitors.

Invest into the creation of attractive waterfront places and access locations along the two waterways to attract increased tourism visitation and local business revenues.

5. Balancing Needs | Assess cultural, economic, environmental, and recreational needs.

Access to North Grenville's waterfront lands needs a balanced approach that respects cultural heritage, economic, tourism, growth and recreation needs of the community.

6. Celebrating Waterfront History and Heritage | Integrate historic stories and ties to the waterfront.

Indigenous knowledge and history on land and water need to be integrated into North Grenville's waterfront landscape which currently highlights colonial cultural heritage and history.

7. Vibrancy | Strengthening community pride and tourism.

North Grenville's diverse assets offer great community pride. Waterfront access points and infrastructure should support the community's desired uses of the waterfront lands, including tourism.

8. Design Excellence and Innovation | Design a high-quality public realm.

High quality design is a hallmark of successful waterfronts at all scales. The unique local natural and cultural heritage should be expressed through design, materiality, sustainable practices and low impact design.

9. Best Management Practices | Protect investment in waterfront assets.

The Municipality needs to utilize best practices to continuously maintain the quality that the public expects from the waterfront system. Improving maintenance operations, including allocating appropriate funding, is necessary to protect the investment in waterfront assets.

Fishing Huts



6.0

6.0 Waterfront Access Strategy

The WAS provides a strong case for building brand-awareness and attracting new investments to North Grenville through visitation and longer-visits. Strategic investments along the water's edge are well positioned to support safe and convenient access where it can be managed and measured.

As a popular getaway destination, the Municipality has the opportunity to capitalize on a growing interest in water activities, including fishing, birding and paddle sports such as kayaking.

Changing demographic (i.e., an aging population) and shifting lifestyle/personal trends (i.e., a growing emphasis health, nature, tranquility, low carbon footprint, etc.) provide exceptional conditions to direct municipal recreation-based investments toward exploratory-recreational activities including trails and waterways.

Out of the twenty-one locations assessed in **Table 1**, nineteen (19) access locations are recommended as optimal locations for future waterfront access improvements along the Rideau River and Kemptville Creek. The future waterfront access locations are categorized into strategic access nodes, as illustrated in **Figure 7**, that represent two important distinctions in their role and function.

6.1 Future Waterfront Access Role

A '**Destination Node**' (identified with a large circle in **Figure 7**) is a primary waterfront spot and future investment opportunity to expand the tourism base in North Grenville. Its function can be either a park or boating node.

A '**Community Node**' (identified with a small circle in **Figure 7**) is a future waterfront access location that improves the level of service for the local community. Its function can be either a park or boating node.

6.2 Future Waterfront Access Function

A '**Park Node**' (identified with a green circle in **Figure 7**) identifies a future waterfront access that is located within an existing park and enriched by new park programs. Its role can be either a destination or community node.

A '**Boating Node**' (identified with an orange circle in **Figure 7**) is a location that focuses solely on future waterfront access and supporting amenities for boats and/or paddle crafts. Its role can be either a destination or community node.

A '**Park and Boating Node**' (identified as a half green and half orange circle) is or will become a waterfront access location that is a municipal park that offers supporting

amenities for boats and/or paddle crafts. Its role can be either a destination or community node.

As per **Figure 7**, the WAS identifies ten destination nodes, of which five are located along Rideau River, and five are along Kemptville Creek: One destination node functions as a waterfront access via a park; three destination nodes function through designated boating locations along Rideau River; and six function as both a park and designated boating location, of which two are along Rideau River and the remaining four are along Kemptville Creek.

The WAS also presents nine community nodes, of which four are strategically located along Rideau River, and five are along Kemptville Creek. Four of these community nodes function as a waterfront access via parks, and the other five function through designated boating locations.

Under the access nodes, in **Figure 7**, are icons that indicate its key features/amenities and other opportunities for its improvement. These key features may include the following: new or improved docking station, a boat launch, paddle craft launch, placemaking opportunities, and improved trail connectivity.

Presented in **Figure 8** is the concept plan for North Grenville's WAS, featuring the geographic and numbered locations of the nineteen (19) nodes, which correspond with those listed in **Table 2**.

6.3 Wayfinding

Wayfinding to and from North Grenville's waterfront access locations plays an important role in directing residents and visitors to key year-round destinations within the municipality, including downtown Kemptville, trails, parks, nature, public buildings, event spaces and historic sites. Wayfinding gateways, trailheads, signage, location mapping and site descriptions, through on-site measures and digital technologies need to be woven into navigation networks on both land and water.

Wayfinding signage that is unique to North Grenville should be developed to accentuate the waterfront connections, lands and access, while also distinguishing between the waterfront access node classifications (i.e., community versus destination).

All waterfront access points should have signs with the Municipality's logo, waterfront identification and/or logo, site name and instruction of use, and be accompanied by an information map with distances between key destinations nodes as well as a digital codes to access more information on the municipal website, NGtransit and other tourism-related draws. Both digital and on-site measures increasingly improve the user and visitor experience by offering more accessible means to important information.

6.4 Order of Magnitude Costing

High level order of magnitude cost is presented in **Table 2** to illustrate the comparative level of investment per waterfront access location. It is based on current construction and supplier costs, and cost estimates for comparable access and park improvements in other Ontario municipalities. More detailed cost estimate will be needed upon further site investigations, including servicing, geotechnical, natural environment assessments, waterway bathymetry and fluvial geomorphology, topographic surveys, environmental assessments, confirmed park programs through community consultations, and additional master planning and detailed design per site.

6.5 Priorities

Priorities for the future waterfront access locations were set while assessing asset conditions and level of service observed during site visits with Municipal staff, existing demand on the asset and value add, agency partnership and approval status, shoreline and flood protection needs, closing connectivity gaps, improving accessibility, municipal policies and plans, and community feedback.

High priority waterfront access locations are to be initiated within the next one to five years. **Medium** priority waterfront access locations are to be initiated

within the next five to ten years. **Low** priority waterfront locations are to be initiated ten years and beyond.

It is important to note that these long-term strategic priorities may need to be updated during the lifespan of the WAS to reflect future Council priorities, available funding sources, technical investigations and feasibility, and ongoing community input.

6.6 Funding Sources

Sections below explore the various funding sources for the WAS, including capital projects (tax supported municipal funding), public and community infrastructure funding programs, and municipal revenue and offset tools.

1. Capital Projects – Tax Supported-Municipal Funding

Short-term and mid-term projects identified in the Waterfront Access Strategy will require municipal leadership and a commitment to new capital projects. The municipality will be required to invest new facilities and upgrades through its annual capital budgeting process. Most projects will be funded and operated through the municipal tax base, however there may be opportunities to offset some of the capital costs through infrastructure partnership programs supported by federal and provincial counterparts.

2. Public and Community Infrastructure Funding Programs

Infrastructure programs supporting Ontario municipalities can come from various levels of government, including federal, provincial, and municipal. Key programs available to Ontario municipalities and communities include:

Federal Gas Tax Fund (FGTF): The FGTF provides long-term funding to municipalities for their infrastructure priorities. Municipalities in Ontario receive a predictable, annual funding allocation to support local infrastructure projects.

Green Municipal Fund (GMF): The Green Municipal Fund is a federally funded program delivered through the Federation of Canadian Municipalities. The GMF program is intended to enhance the quality of life for people in Canada by accelerating a transformation to resilient, net-zero communities. It does this by providing grants, loans, innovative financing, leveraged investments, capacity building, and strategic support.

Community Sports For All Initiative: The Canadian Parks & Recreation Association (CPRA) administers a federal funding program designed to support the growth and reach of recreational program and emerging activities among under-represented groups,

including newcomers. The funding supports community led programs that remove barriers to participation for key groups.

Investing in Canada Infrastructure Program (ICIP):

The ICIP is a federal program that provides funding across various infrastructure priorities, including public transit, green infrastructure, community, culture, and recreation infrastructure. Projects are typically cost-shared among the federal, provincial, and municipal governments.

Eastern Ontario Development Fund (EODF): The EODF provides support for projects and investments to existing businesses, municipalities and not-for-profit organizations for economic development in eastern Ontario. The objective of the program is to provide financial support and services to help expand opportunities in new markets and regional development.

Ontario Community Infrastructure Fund (OCIF): The OCIF is a provincial funding program that supports the rehabilitation and repair of core infrastructure in small, rural, and northern communities. It is designed to help municipalities address their infrastructure needs.

Clean Water and Wastewater Fund (CWWF): This federal-provincial program provides funding for water

and wastewater infrastructure projects to ensure clean and safe drinking water, improve water quality, and protect the environment.

Aquatic Invasive Species Prevention Fund (AISPF):

This federal led and provincial-sponsored program supports projects and partnerships that work to prevent the introduction and spread of aquatic and invasive species.

National Disaster Mitigation Program (NDMP): The NDMP, led by Public Safety Canada, provides funding to support disaster risk reduction projects at the community level. The program focuses on initiatives that enhance resilience and reduce the impacts of natural disasters.

Disaster Mitigation and Adaptation Fund (DMAF):

The DMAF is a federal program designed to support large-scale infrastructure projects that mitigate the impacts of natural disasters and adapt to climate change. It aims to enhance the resilience of communities and critical infrastructure.

Floodplain Mapping and Risk Assessment Program –

Ontario: In Ontario, this program provides funding to support the development of floodplain maps and risk assessments. The goal is to help communities better understand and mitigate flood risks.

The scope of these programs represents a selection of community infrastructure and recreational funding programs available at time of writing. These funding sources are for illustrative purposes and will change over time.

3. Municipal Revenue & Offsets Tools

In addition to multi-government funding partnership opportunities, the municipality should explore opportunities to establish revenue channels that will offset the costs of improvements and additional operating costs.

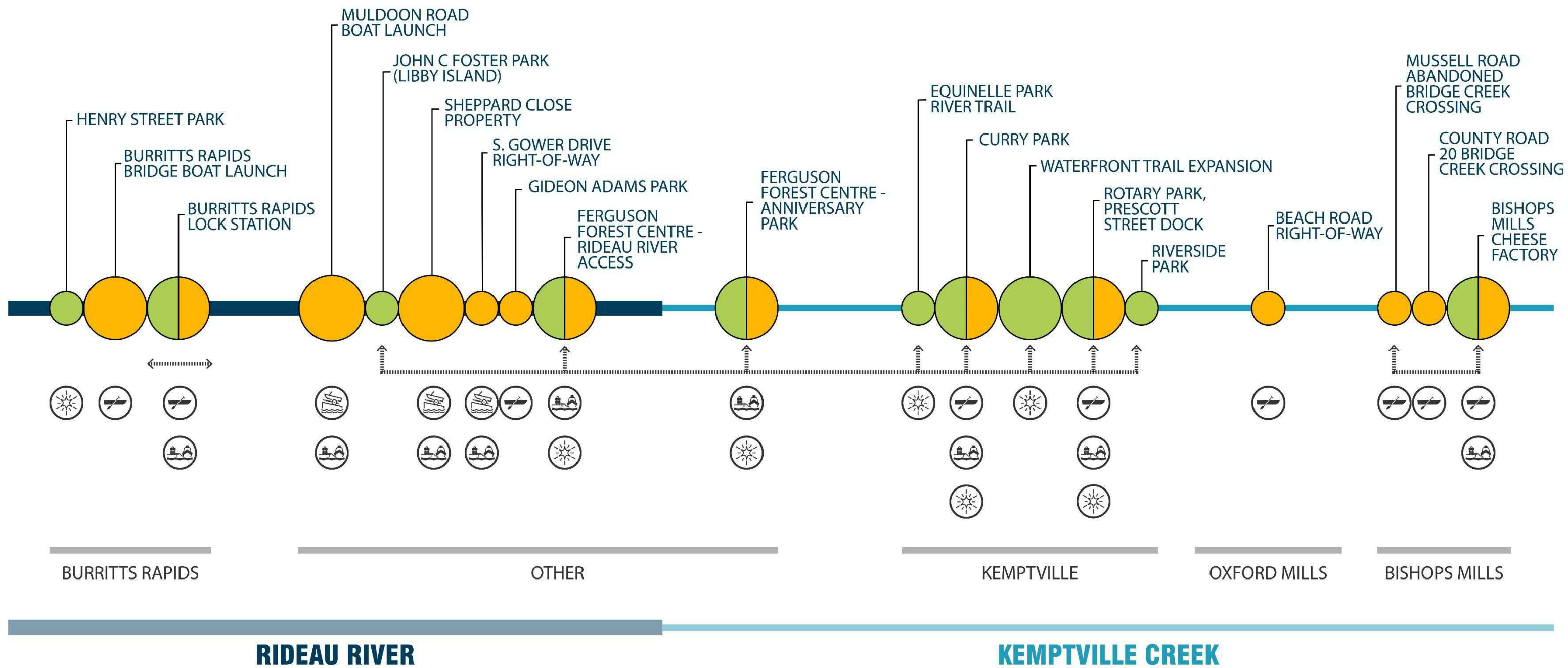
1. **Visitor Parking Revenues:** Mobile app-based parking solutions could be implemented by the municipality at key access points which provide water access and unique visitor experiences. These apps provide a frictionless and flexible payment solutions that provide dynamic, customizable options and could include programs providing free or discounted access to local (North Grenville) residents.
2. **Concession Permits:** Opportunities exist at various locations in North Grenville to establish commercial concessions that promote visitation, social connection and exploration. The introduction of automated kiosks that provide

kayaks, paddleboards or other low-intensity vessels is one potential avenue. The introduction of mobile food services (food trucks) is another.

3. Community Fundraising & Local Stewardship

Programs: The involvement of service clubs, local sports/recreation clubs, school groups and business organizations can play a key role in the fundraising, programming and upkeep of community assets that support water access. Key locations identified in this strategy could be “adopted” or “supported” by “friend-based” programs.

Figure 7: Municipality of North Grenville Draft Waterfront Access Strategy Concept Plan



Legend

- Destination Park Node
- Community Park Node
- Destination Boating Node
- Community Boating Node
- Destination Park and Boating Node
- Dock Station
- Boat Launch
- Paddle Craft Launch
- Placemaking
- Connectivity



Figure 8: Municipality of North Grenville Draft Waterfront Access Strategy Location Key

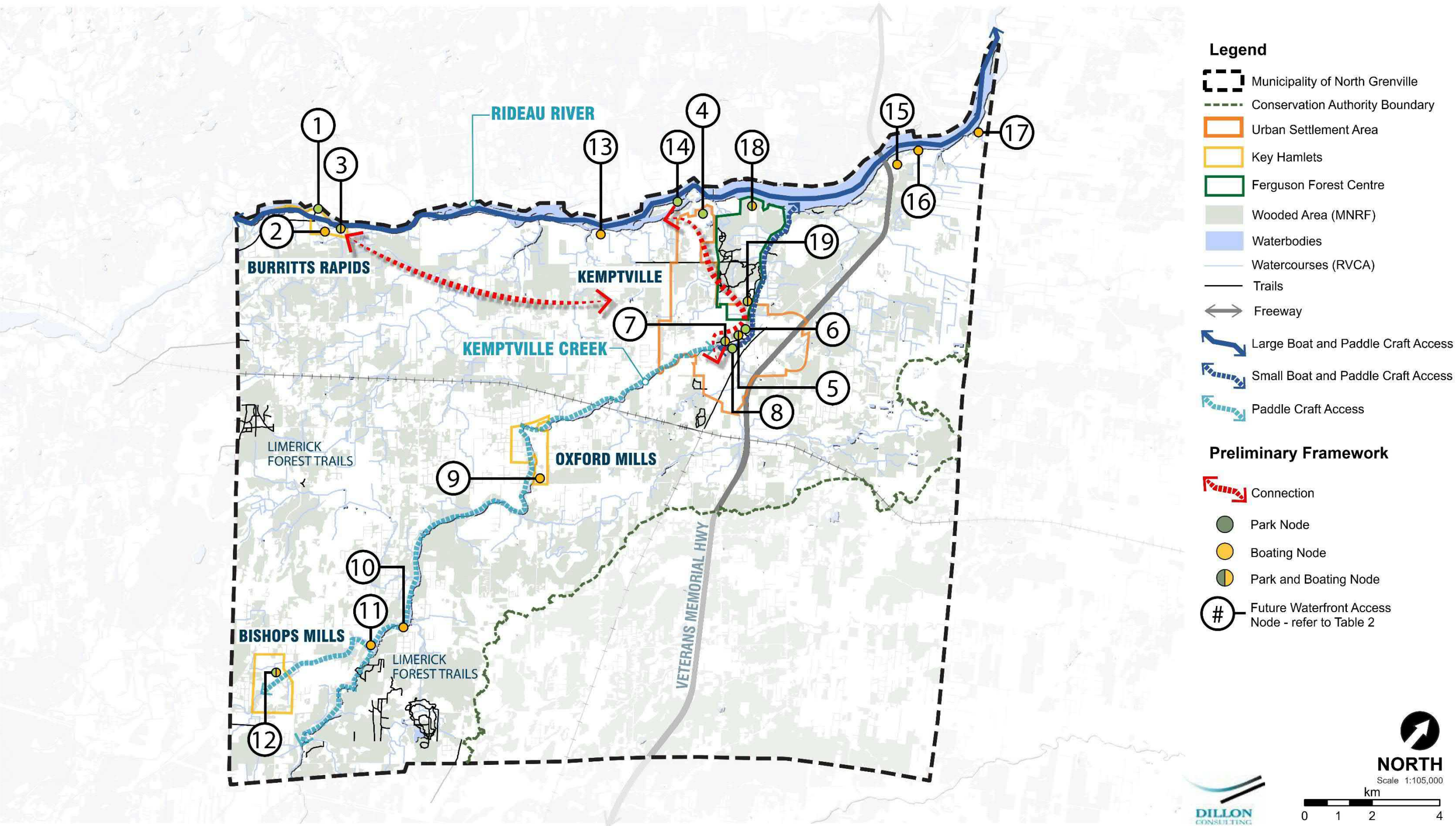


Table 2: Municipality of North Grenville Waterfront Access Draft Strategy and Implementation

Future Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation	
	Recommendations	Future Access Node	Investment - Order of Magnitude	Priority	Funding Source(s)
Burritts Rapids – Large Boat Mix (Class I to III)					
1 Henry Street Park	Upgrade playground structure, create gravel path to beach, restore sandy beach and water access - placemaking	Community Park Node - Placemaking	Under \$100,000	High	Municipal tax base
2 Burritts Rapids Bridge Boat Launch	Improve site as a landing/arrival plaza that connects back to the Lock Station along the river, with gateway features, formalized paddle craft launch, security improvements, seating areas and wayfinding signage to Burritts Rapids attractions. Formalized landing/arrival for paddlers from the bridge to the Lock Station and portaging around the Lock.	Destination Boating Node - Paddle Craft Launch	Under \$250,000	High	TBD
3 Burritts Rapids Lock Station	Improve accessibility for paddle craft launching below Lock Station, improve wayfinding and signage to North Grenville destinations	Destination Park and Boating Node – Lock Station, Paddle Craft Launch and Dock, Connectivity	Under \$100,000	High	Federal funding
Kemptville – Small Motorized Boats to Rotary Park and Paddle Crafts					
4 eQuinelle Park River Trail	Open up vistas along the trail, and designate areas for seating and shoreline fishing - placemaking	Community Park Node - Placemaking	Under \$100,000	Low	TBD
5 Curry Park	Improve site for accessible paddle craft launch and docking only (relocate motorized boating launch to Muldoon Road Boat Launch) and overall site accessibility, including parking, site lighting, beach, seating, gathering space, shoreline fishing and public washrooms - placemaking. Restore parts of the park to function as naturalized flood protection/ resilience, assess water quality for swimming.	Destination Park and Boating Node - Paddle Craft Launch and Dock, Placemaking	Over \$1,500,000	High	Municipal tax base, Public and Community Infrastructure Funding Programs

Future Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation	
	Recommendations	Future Access Node	Investment - Order of Magnitude	Priority	Funding Source(s)
6 Waterfront Trail Expansion	Develop a place-making and environmentally focused waterfront trail expansion from Clothier St entrance to Curry Park and Barnes St trail reaches, featuring an accessible on-land promenade (with accent boardwalk locations) that bollard path lighting, lookouts, public art, shoreline planting, seating, shoreline fishing, directional and interpretive signage, and gateway entrances. Ongoing visitor impact management.	Destination Park Node - Connectivity, Placemaking	Under \$1,000,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs
7 Rotary Park and Prescott Street Dock	Improve wayfinding signage, access to dock from Rotary Park, and placemaking as a key hug to downtown businesses (e.g., lighting, wall art/mural, water features, gardens, seating, and public art)	Destination Park and Boating Node - Paddle Craft Launch and Dock, Connectivity, Placemaking	Under \$100,000	High	Municipal tax base, Public and Community Infrastructure Funding Programs
8 Riverside Park	Improve Creekside Nature Trail (700 metres) with paved surface and signage and Waterfront Trail connection by wayfinding signage	Community Park Node - Connectivity	Under \$1,000,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs
Oxford Mills – Paddle Crafts					
9 Beach Road Right-of-Way	Provide natural paddle craft launch, parking, security lighting, trash receptacle, signage and wayfinding	Community Boating Node - Paddle Craft Launch	Under \$150,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs
Bishops Mills – Paddle Crafts					
10 Mussell Road Abandoned Bridge Creek Crossing	Improve access to location, parking, shoreline fishing, security lighting, paddle craft launch	Community Boating Node - Paddle Craft Launch	Under \$150,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs
11 County Road 20 Bridge Creek Crossing	Improve access to location, parking, security lighting, paddle craft launch	Community Boating Node - Paddle Craft Launch	Under \$150,000	Low	Municipal tax base, Public and Community Infrastructure Funding Programs
12 Bishops Mills Cheese Factory	Develop roadside (shoulder) pedestrian connection to parking at Bishops Mills Park, trail, paddle craft launch. Connect site to Bishops Mills historic walking tour.	Destination Park and Boating Node - Paddle Crafts Launch and Dock	Under \$150,000	High	Municipal tax base, Public and Community Infrastructure Funding Programs

Future Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation	
	Recommendations	Future Access Node	Investment - Order of Magnitude	Priority	Funding Source(s)
Other – Large Boat Mix (Class I to III) Along Rideau River and Small Boats to Anniversary Park					
13 Muldoon Road Boat Launch	Improve site as motorized large boat launch facility that supports boat launch relocation from Curry Park, with permanent mat/ramp and supporting dock, lighting, trash receptacle, seating, and tourism/wayfinding signage - potential opportunity for land acquisition of land for improved circulation and parking	Destination Boating Node - Launch and Dock	Under \$300,000	High	Municipal tax base, Public and Community Infrastructure Funding Programs, and Municipal Revenue and Offset Tools
14 John C Foster Park (Libby Island)	Conserve and protect natural area, improve signage and wayfinding into park, road access, parking and look out, ongoing visitor impact management	Community Park Node - Connectivity	Under \$250,000	Low	Municipal tax base, Public and Community Infrastructure Funding Programs
15 Sheppard Close Property	Develop new large site as motorized boat launch facility, with permanent mat/ramp and supporting dock, lighting, trash receptacle, seating, and tourism/wayfinding signage. Direct access to Highway 416, supporting tourism strategy.	Destination Boating Node - Launch and Dock	Under \$1,000,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs, and Municipal Revenue and Offset Tools
16 S. Gower Drive Right-of-Way	Improve as community motorized boat launch facility, with new permanent mat/ramp and supporting dock, lighting and trash receptacle	Community Boating Node - Launch and Dock	Under \$150,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs
17 Gideon Adams Park	Improve access for paddle craft launch and ice shack launch, lighting and trash receptacle	Community Boating Node - Paddle Craft Launch	Under \$150,000	Medium	Municipal tax base, Public and Community Infrastructure Funding Programs
18 Ferguson Forest Centre - Rideau River Access	Add new docking and rest area, new wayfinding, signage and trails to other Ferguson Forest Centre destinations and opportunity to market connection to Rideau River Provincial Park (costing does not include improvements to access road), ongoing visitor impact management	Destination Park and Boating Node - Dock and Placemaking	Over \$500,000	Low	Municipal tax base, Public and Community Infrastructure Funding Programs, and Municipal Revenue and Offset Tools

Future Waterfront Access Location	Assessment	Draft Strategy		Draft Implementation	
	Recommendations	Future Access Node	Investment - Order of Magnitude	Priority	Funding Source(s)
19 Ferguson Forest Centre - Anniversary Park	Improve road access, signage, wayfinding and secure boat docking as a docking destination off of Rideau River, public washrooms, placemaking improvements, connection to Waterfront Trail to access Downtown Kemptville, ongoing visitor impact management	Destination Park and Boating Node - Dock, Placemaking	Over \$1,500,000	High	Municipal tax base, Public and Community Infrastructure Funding Programs, and Municipal Revenue and Offset Tools

Kemptville Creek



70

7.0 Implementation

The WAS is aligned with the growing interest in low-intensity water-based activities as well as the role of shoreline and near-water areas in supporting other recreational activities, including trails, off-leash dog areas, and playgrounds and fitness facilities.

Nineteen (19) waterfront access locations along the Rideau River and Kemptville Creek will be improved as important public waterfront access assets, and their prioritization is presented in **Table 3**, **Table 4** and **Table 5**. Almost all the future waterfront access properties (16 out of 19) are owned and operated by the Municipality. These properties include local municipal parks which have existing assets in place (i.e., parking, trails, boat launches, docks, etc.), as well as undefined sites, in municipal ownership which have limited or no existing access and amenities.

Table 3: High priority waterfront access locations

Future Waterfront Access Location	Future Access Node	Investment – Order of Magnitude
Bishops Mills Cheese Factory (Access Node 12)	Destination Park and Boating Node	Under \$150,000
Burritts Rapids Bridge Boat Launch (Access Node 2)	Destination Boating Node	Under \$250,000
Burritts Rapids Lock Station (Access Node 3)	Destination Park and Boating Node	Under \$100,000
Curry Park (Access Node 5)	Destination Park and Boating Node	Over \$1,500,000
Ferguson Forest Centre – Anniversary Park (Access Node 19)	Destination Park and Boating Node	Over \$1,500,000
Henry Street Park (Access Node 1)	Community Park Node	Under \$100,000
Muldoon Road Boat Launch (Access Node 13)	Destination Boating Node	Under \$300,000
Rotary Park and Prescott Street Dock (Access Node 7)	Destination Park and Boating Node	Under \$100,000

Table 4: Medium priority waterfront access locations

Future Waterfront Access Location	Future Access Node	Investment – Order of Magnitude
Beach Road Right-of-Way (Access Node 9)	Community Boating Node	Under \$150,000
Gideon Adams Park (Access Node 17)	Community Boating Node	Under \$150,000
Mussell Road Abandoned Bridge Creek Crossing (Access Node 10)	Community Boating Node	Under \$150,000
Riverside Park (Access Node 8)	Community Park Node	Under \$1,000,000
S. Gower Drive Right-of-Way (Access Node 16)	Community Boating Node	Under \$150,000
Sheppard Close Property (Access Node 15)	Destination Boating Node	Under \$1,000,000
Waterfront Trail (Access Node 6)	Destination Park Node	Under \$1,000,000

Table 5: Low priority waterfront access locations

Future Waterfront Access Location	Future Access Node	Investment – Order of Magnitude
County Road 20 Bridge Creek Crossing (Access Node 11)	Community Boating Node	Under \$150,000
eQuinelle Park River Trail (Access Node 4)	Community Park Node	Under \$100,000
Ferguson Forest Centre – Rideau River Access (Access Node 18)	Destination Park and Boating Node	Over \$500,000
John C Foster Park (Libby Island) (Access Node 14)	Community Park Node	Under \$250,000

Table 6 on the next page provides an overview of the costs associated with 16 municipal-led projects and 3 private/community led projects which are included in the WAS. Initial estimates suggest around \$8.6 Million in capital spending would be needed to support the facility improvements and capital upgrades.

The implementation of WAS would help advance local economic development and provide foundational support to operationalize key aspects of the North Grenville Tourism Strategy (2020).

Table 6: Phased Cost of Implementation by Waterfront Land Ownership

Asset Owners (No. of locations)	Short-term	Medium-term	Long-term	Total
North Grenville (15)	\$3,650,000	\$3,600,000	\$750,000	\$8,000,000
Private/ Community (2)	Not Applicable	Not Applicable	\$250,000	\$250,000
Federal (2)	\$350,000	Not Applicable	Not Applicable	\$350,000
Total (19)	\$4,000,000	\$3,600,000	\$1,000,000	\$8,600,000

7.1 Recommended Action Items

North Grenville's existing waterfront context is the starting point, and the recommendations of this WAS build upon those Municipal assets. The implementation of this long-term strategy will require strong political will to facilitate its long-term success. It is important to recognize that the implementation of this strategic vision will be over a longer-time frame and the property-by-property improvements over time will actualize the full WAS. Below is the recommended list of implementation action items:

1. Integrate new waterfront access classifications, definitions, and locations (destination and community parks and boating nodes) to the Municipality's Official Plan, Tourism Strategy update, and other documents to drive the success of the WAS implementation.
2. Confirm high and medium priority waterfront access location and determine capital budget allocations for multiple Council budget cycles.
3. Explore available funding sources and requirements to help with the implementation of the WAS.
4. Develop a wayfinding strategy to direct people to the waterfront access locations, and tourism destinations.
5. Update branding, tourism, and marketing materials to advance WAS recommendations.
6. Continue to advance the exchange of perspectives and needs of the Indigenous communities in North Grenville along the waterfront lands, which is to be used to advance the master planning and detailed design for those locations.
7. Prepare a public art and placemaking strategy to support improvements to designated future waterfront access locations.
8. Complete site investigations, including servicing, geotechnical, natural environment assessments, waterway bathymetry and fluvial geomorphology, topographic surveys, and environmental assessments, for applicable high priority waterfront access locations.
9. Complete additional community consultation, master planning, detailed design and costing (e.g., construction, operations, maintenance, etc.) for applicable high priority waterfront access locations.
10. Prioritize actions towards managing the negative impacts, maintenance and concerns around water quality and clarity (e.g., Official Plan update, partnerships, Indigenous perspectives and practices, roles, responsibilities, stewardship, etc.).



Appendix A

What We Heard
Summaries

North Grenville Waterfront Access Strategy



What We Heard

Phases 1 and 2 Engagement

Introduction

The Municipality of North Grenville (the Municipality) is creating a Waterfront Access Strategy (WAS) to enhance public use of and access to the Rideau River and Kemptville Creek. Dillon Consulting Limited (Dillon) has been retained by the Municipality to support the development of the WAS and lead the community and stakeholder engagement.

The WAS will help to develop a long-term vision for the waterfront that reflects the needs of the growing North Grenville community. It will also serve as an important tool to meet objectives identified in the North Grenville Tourism Strategy (2020), which included increasing water access for boats and kayaks, lengthening the waterfront trail network, and creating new recreational amenities in and around waterfront parks. The project will be aligned with existing strategic tourism priorities, as well as the detailed guidance from the Parks, Recreation and Culture Master Plan (2020), which includes key components to be included in the WAS.

There are two phases to this project: **Phase 1 – Listen and Learn**, and **Phase 2 – Draft Waterfront Access Strategy**. Both phases involve public engagement with the community, Municipal staff and Council, as well as key stakeholders and rights holders. Phase 1 engagement occurred in the summer and fall of 2023, and Phase 2 engagement occurred in the winter of 2024. A presentation to Council is scheduled for spring of 2024.

This document provides a summary of what we heard during the engagement activities of Phases 1 and 2 for the North Grenville WAS.

Engagement Activities in Phase 1 – Listen and Learn

In Phase 1, engagement activities included:

- 10 key stakeholder informant interviews conducted by the Municipality;
- Indigenous community outreach and engagement conducted by the Municipality;
- Two visioning workshops (virtual) with key stakeholders, conducted by Dillon on August 24, 2023; and
- One community engagement bus tour and in-person workshop, conducted by Dillon on August 29, 2023.

The engagement activities of Phase 1 are described briefly below.

Summary of Phase 1 Engagement Activities

Key Informant Interviews

The Municipality conducted 10 pre-engagement interviews with several stakeholders to inform them of the WAS, and to understand how they wanted to be engaged over the course of the project. These interviews were conducted with individuals from the business sector, tourism industry, and community organizations.

Stakeholders who were unable to provide immediate comments during the pre-engagement interviews had the option to participate in either the virtual stakeholder meetings or in-person community workshop. Some members of the public also provided comments about the WAS via email.

Indigenous Advisory Circle Engagement

The Municipality led an engagement session with the Indigenous Advisory Circle on November 16, 2023 at 4:30 PM. The engagement session was held in person, and it involved a discussion on the topics presented at the Stakeholder Engagement sessions, including: waterfront principles and top priorities; access improvements; new waterfront access opportunities; and barriers.

Stakeholder Engagement

Two stakeholder engagement sessions for the WAS took place on Thursday, August 24, 2023. The two sessions were held from 1:00 to 3:00 PM and 5:30 to 7:30 PM, respectively, where stakeholders could attend either session to suit their schedule. A total of 30 people attended the session from 1:00 to 3:00 PM, and 17 people attended the session from 5:30 to 7:30 PM.

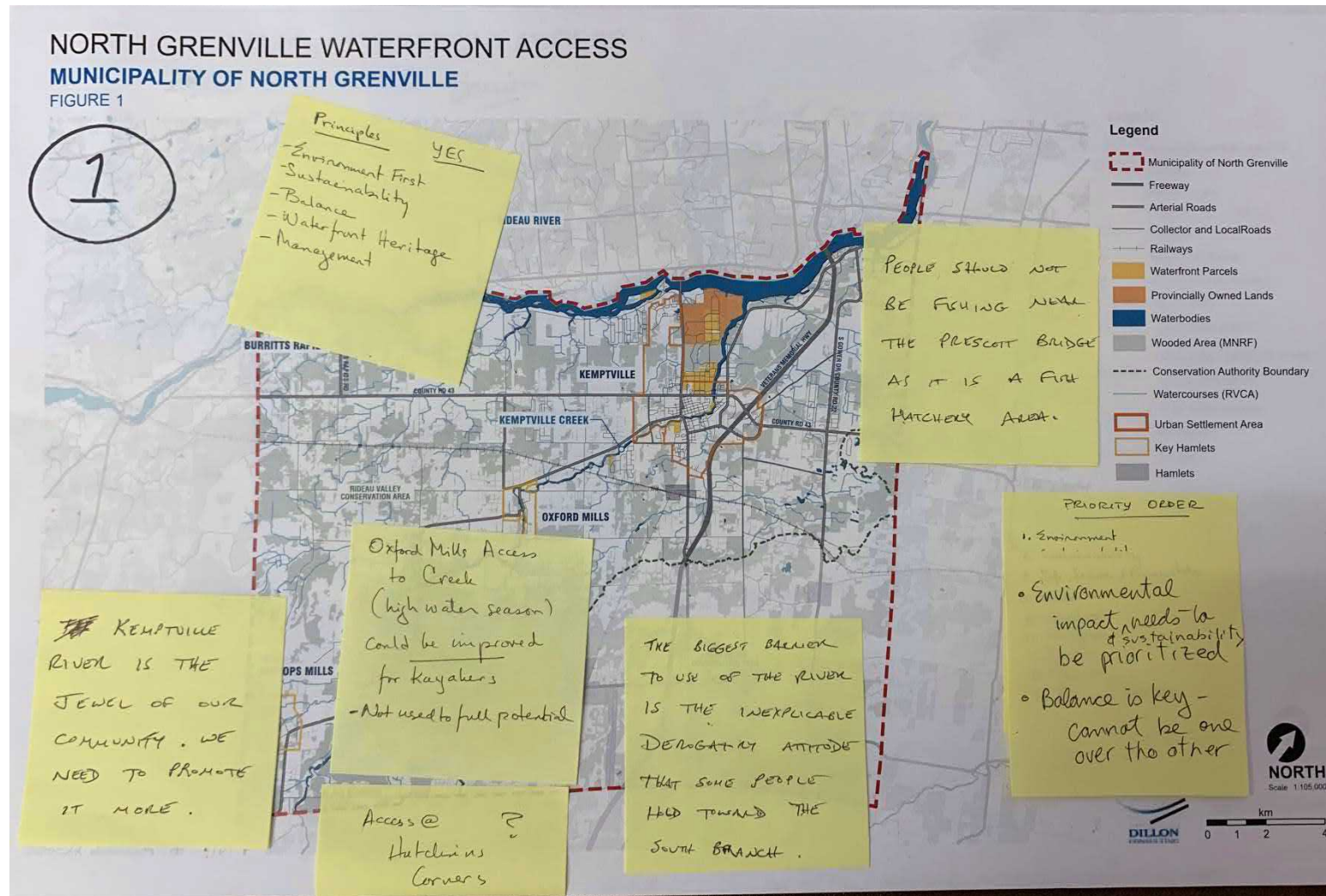
The virtual engagement session format was the same for both meetings. It consisted of a presentation by Municipal staff and members of the consultant team, and feedback was encouraged throughout the session. The meeting was designed to provide a better understanding of the WAS scope and collect participant feedback on key goals and principles, areas for improvement, and what existing conditions are currently working well. Interactive opportunities for engagement consisted of using Mentimeter live polling, followed by a visioning exercise and workshop facilitated using Mural, a virtual whiteboard.

Participants were asked the following questions:

- “Do the waterfront principles align with your needs and use of the waterfront?”
- “Are there any access points missing?”
- “What access points are working well along the waterfront?”
- “What access points are not used to their full potential, and/or could be improved?”
- “What locations along the waterfront do you think need new access points?”
- “What is the potential new access type (e.g., view, launch, dock, trail, waterway navigations, etc.)?”
- “What do you see as the barriers to maximizing the potential of the waterfront?”

There were also question-and-answer periods, where attendees could ask members of the project team for additional information on the WAS context, scope, timelines, and preliminary analysis of access points.

Figure 1: Example of the Visioning Exercise, with sticky notes of feedback provided



Community Engagement

A Municipal staff-led bus tour of waterfront sites was held from 2:00 to 3:30 PM on Tuesday, August 29, 2023, and was followed by an in-person workshop from 4:30 to 6:30 PM at the North Grenville Municipal Centre.

Bus Tour and In-Person Engagement Session

The bus tour hosted 21 participants, as a member of Municipal staff described the history and current condition of key sites included in the WAS. Participants were able to walk around several of the sites, where they were encouraged to provide feedback on current utilization and access of sites, as well as on ideas for future improvements or changes to inform the WAS. The tour included: the Muldoon Road Boat launch; the entrance to Libby Island; Ferguson Forest Centre (FFC) Anniversary Park; Riverview Lane; Pirate Cove Marina; the Municipality's Shepherd Close property; the Lannin Lane Boat launch; Rotary Park; the waterfront trail at Court Street; Curry Park; and a return to the Municipal Centre for refreshments.

Following the bus tour and refreshments, 26 individuals attended the workshop and were given a presentation by Municipal staff and Dillon, followed by a workshop exercise that encouraged participants to identify their concerns, ideas for solutions, and overall vision for the WAS. During the engagement session, participants were engaged on the following topics:

- The purpose and vision for the WAS;
- The draft Design Principles for the WAS, specifically: Environment First; Sustainability and Flooding; Safe, Secure and Accessible; Economic and Tourism Growth; Finding a Balance; Celebrating Waterfront Heritage; Vibrancy; Design Excellence and Innovation; and Best Management Practices;
- Constraints for/barriers to riverine access and boat mix (bridges, shallow water, existing facilities, etc.); and
- Opportunities for riverine access and boat mix.

Figure 2: Bus Tour Stop at Ferguson Forest Park's Anniversary Park and C. Gower Drive Right-of-Way



The project team also engaged participants interactively through the use of live polling with Mentimeter, where the following themes were discussed:

- Waterfront Activities and Utilization;
- Waterfront Accessibility;
- Means of Reaching the Waterfront;
- Frequency of Waterfront Visits;
- Aspirations for Activities along the Waterfront; and,
- Vision for the Future of the Waterfront.

A summary of what we heard during Phase 1 engagement activities is presented in the following section.

Summary of What We Heard During Phase 1 Engagement Activities

The major themes listed below are those that were most frequently expressed across all engagement sessions and through submitted email comments in Phase 1. They include:

1. Need to prioritize environmental stewardship and sustainability.

- prioritizing the long-term vision for North Grenville's waterfront around sustainable practices;
- providing environmental protection, vitality, and climate resiliency (i.e., flooding);
- advocating for no-emission boating types along the creek;
- investing in shoreline protection and minimizing shoreline erosion impacts;
- concern about water quality and clarity (algae, weeds, pollution/debris), and managing the impacts;
- learning Indigenous perspectives and practices around waterfront health and longevity;
- prioritizing environmental/habitat assessments;
- leading and providing opportunities for environmental stewardship; and,
- understanding the feasibility of tallgrass prairie and woodland restoration, where appropriate.

2. Need to improve waterfront access sites and supporting facilities.

- exploring land ownership and opportunities for purchase/development;
- identifying access points that are underutilized and/or could be improved;
- interest in new launch sites and improvements to existing launch sites for motorized boats, and larger boat docks;
- exploring costs and financial considerations for waterfront access improvements;
- maintaining waterfront access for fire department's water filling needs and water rescue purposes;
- feasibility of dredging in critical areas, where appropriate, to improve safety and navigability;
- clarifying roles, responsibilities, and stewardship opportunities around water and shoreline maintenance;
- improving access to the waterfront from the downtown;
- navigating along creek limited by bridge heights and water depths; and,
- providing parking for boat trailers.

3. Need to expand waterfront access opportunities for recreation, amenities, and placemaking.

- providing facilities and services for electric boats;
- improving existing and expanding the number of parks, trails, and shared spaces, including opportunities for passive recreational uses;
- identifying suitable locations for ATV trails;
- providing full accessibility for people of all ages and abilities;
- providing facilities to encourage paddle sports;
- celebrating waterfront heritage and incorporating Indigenous culture into uses along the waterfront (i.e., historic portage, trail and canoe routes to commemorate Indigenous history);
- cleaning the waterway in the downtown, and identifying opportunities for integrated placemaking, including public art, boardwalks, gathering areas and seating;
- identifying areas (e.g., beaches) that could be designated for beach and swimming; and,
- identifying safe areas for fishing, including shoreline and ice fishing, and fishing as a food source.

4. Need to explore tourism and economic growth.

- Improving waterway navigation signage and wayfinding for tourism destinations in the downtown, drawing in more visitors with improved access;
- identifying the types of tourists to attract to the waterfront;
- encouraging all users, both residents and visitors alike, to use and visit the waterfront through advertising, branding, and attractive signage;
- mapping historic, Indigenous cultural uses and highlighting them with informative signage;
- municipal support and funding towards promoting tourism and facilitating economic development;
- collaborating with local businesses of and attracting new businesses to the waterfront;
- establishing connections between local accommodations (bed-and-breakfasts, hotels, motels, campgrounds, etc.) and the waterfront;
- overnight municipal trailer parks that could be a tourism draw to parks along the waterfront;
- identifying more scenic lookout spots along the waterfront; and,
- growing tourism seems counterintuitive to sustainability and environment first principles.

Engagement Activities in Phase 2 – Draft Waterfront Access Strategy

Phase 2 engagement activities consisted of a virtual engagement session and an online survey. The draft WAS was also posted publicly to the project website for review and comment. These engagement activities are described below.

Summary of Phase 2 Engagement Activities

Engagement Session with Live Polling

The engagement session was held virtually via Zoom on January 24, 2024, from 4:00 to 6:30PM, where 48 people attended. The session consisted of a PowerPoint presentation and series of live-polling questions (via Mentimeter) led by the project team, followed by a survey distributed online by the Municipality (via Survey Monkey).

Throughout the engagement session, there were several opportunities for the project team to gather feedback from attendees. The project team encouraged attendees to ask questions throughout the presentation either orally or through Zoom's chat function, as well as during the question-and-answer period towards the end of the presentation.

The project team also engaged participants interactively through the use of live polling with Mentimeter, where they asked questions on:

- the draft Waterfront Access Vision and nine Waterfront Design Principles;
- the draft Waterfront Access Strategy; and,
- how the access nodes were prioritized.

A summary of key themes during Phase 2 engagement activities is presented in the “What We Heard” section below.

Online Survey

The online survey was launched via Survey Monkey on January 24, 2024, and remained open for feedback until February 20, 2024. The intent of this survey was to obtain feedback from the public on the draft vision statement and principles, and the draft priorities and improvements for each of the waterfront access locations. A total of 126 people responded to the online survey.

The survey was divided into eight sections and asked questions on the following:

1. Demographics
2. Key Principles and Vision Statement
3. Destination Nodes
4. Community Nodes
5. Park Nodes
6. Boating Nodes
7. Draft Priorities for the Waterfront Access Strategy
8. Closing Question

The majority of respondents “supported” or “strongly supported” both the draft waterfront design principles and vision – 68.3% and 77.1% respectively. Only two respondents (2.4%) selected “strongly oppose” for both the draft principles and vision.

The next section of the survey was designed to determine three key pieces of information: whether the proposed locations should be included in their corresponding node; if not, which locations should be removed; and whether respondents believed any locations were missing.

When participants were asked whether they agreed with the locations that should be included in each of the nodes, over 80% of respondents answered yes for each node type. The Destination Node had the highest percentage of respondents who disagreed (18.2%) with the proposed locations to be included. Ferguson Forest Centre Rideau River Access was the location most frequently selected answer (26.7%) that should be excluded from the Destination Node. Ferguson Forest Centre Anniversary Park and the Waterfront Trail were also both commonly identified locations that should not be included in the Destination Node (20%). The Boating Node was the area with the highest percentage – 69.2% – of respondents selecting that there were locations which should be added / considered for this node. Specific locations respondents noted should be included in the Boating Node were Curry Park and Anniversary Park. Other comments included that launching of a kayak or canoe should be promoted anywhere, especially if there is

already water access such as at eQuinelle Park River Trail and the dead-end of Joseph Street. With the exception of the Boating node, over 40% of respondents selected “no additions” for all the other node types.

With regard to priority levels, the following locations were most frequently identified as having highest priority:

- Curry Park: 62%
- Muldoon Road Boat Launch: 56%
- Burritts Rapids Lock Station: 54%
- Ferguson Forest Centre – Anniversary Park: 48%

Half of the responses noted that none of the locations should have lower priority, however of those who did identify locations, the following were the most frequently selected:

- Bishops Mills Cheese Factory: 27%
- Henry Street Park: 23%

Much of the justification provided around why respondents wanted certain locations to be of higher priority centered around: improving access would enhance opportunities for the community to access other amenities and connect to other areas of the municipality, especially the Rideau River system; the location is easily accessible; and the noted locations would be suitable for a variety of uses and demographics.

The justification provided for why respondents wanted certain locations to be of lower priority centered around lack of use, having other access points already nearby, and being located too far away from the downtown core.

Draft Waterfront Access Strategy Report

The draft WAS report was posted to the project’s website for review and comment. Feedback was provided via a total of seven emails and touched on the following:

- Refinement of the Waterfront Design Principles to include balancing and accommodating local residents’ needs;

- Consideration for both beautification and environmental enhancement of the waterfront;
- Revising the Kemptville Creek terminology to South Branch as its nature is more powerful than that of a creek;
- Refinement of non-motorized watercrafts terminology (i.e., using “paddle crafts” instead of “paddle boats”);
- Consideration for non-technical/plain language in the report, and refinement of graphic symbols in diagrams for WAS framework to improve legibility;
- Recommendations for the Municipality to consider purchasing land along River Road for public space and access, including non-motorized watercraft access;
- Need for improved waste management practices along the waterfront, particularly where it is publicly accessible, and accessibility of the dock at the waterfront in downtown Kemptville, for those with mobility challenges;
- Need for “indigenous heritage” and “cultural heritage” to be better defined;
- Consideration for additional improvements at certain waterfront nodes, including: water wading at Riverside Park during summer’s shallow water, Beach Road right-of-way as a paddling opportunity;
- Concerns around promoting the use of all-terrain vehicle (ATV) activities without acknowledging or mitigating trail erosion risks; and,
- Identified waterfront nodes that were missing (e.g., McKenny Bridge on Limerick Road Canoe Launch).

A summary of what we heard during Phase 2 engagement activities is presented in the following section.

Summary of What We Heard During Phase 2 Engagement Activities

The major themes listed below are those that were most frequently expressed during the virtual engagement session, survey and through submitted email comments in Phase 2. They include the following:

1. **A need for the waterfront to be well maintained and the opportunity for year-round usage.**
 - clearing snow during the winter;
 - cleaning up the waterfront every spring;

- creating placemaking opportunities on the waterfront to get the community more involved and improve the overall experience for both residents and tourists; and,
- placing more emphasis on waste management other maintenance measures.

2. A need to prioritize trails and the trail connectivity.

- developing a trail that connects Anniversary Park to Rotary Park;
- if all-terrain vehicles continue to be permitted, there needs to be measures to mitigate trail erosion risks;
- highlighting Indigenous trails and portages to commemorate this important aspect of the area's history; and,
- placing an emphasis on maintaining trails and other measures that will incentivize pedestrian activities.

3. Improve accessibility and broaden the types of access along the waterfront.

- making Rotary Park in particular more accessible;
- clarifying the degree of accessibility for each point;
- improving access to amenities for easy connectivity to other areas;
- classifying certain waterfront areas as both a park and boating node, where appropriate; and,
- prioritizing areas that are accessible to a variety of uses (i.e. boat types and demographics).

4. A need to prioritize environmental sustainability.

- protecting the ecological sensitivity of Libby Island;
- mitigating trail erosion risks, if all-terrain vehicles continue to be permitted, although prohibition should be considered for the waterfront area.

5. A need to clarify and simplify the WAS Report's terminology for public.

- using less jargon, and simpler language;

- distinguishing Kemptville Creek terminology depending on location (i.e. South Branch, Middle Branch); and,
- provide definitions to differentiate certain terms such as “indigenous heritage” and “cultural heritage”.

Next Steps

As next steps in the North Grenville WAS project, feedback from Phases 1 and 2 engagement activities will help the project team to finalize the WAS and supporting waterfront access conceptual plan. The next steps are to prepare an implementation plan and present the final draft WAS to Council in spring 2024.

Please Keep in Touch

We encourage all interested citizens to follow the progress of the new Waterfront Access Strategy by visiting our website: www.northgrenville.ca/council-government/projects/mng-projects/waterfront-access-strategy. To stay in touch, please contact us at: Tourism@northgrenville.on.



Appendix B

Economic Evaluation



Economic Evaluation

To:	Martina Braunstein, Dillon Consulting Limited
Cc:	Any Greenberg, Dillon Consulting Limited
From:	Peter Thoma, Partner, urbanMetrics
Date:	January 16, 2024
Re:	North Grenville Waterfront Access Strategy

urbanMetrics inc. (urbanMetrics) has been retained as a subconsultant to Dillon Consulting Limited (Dillon, the lead consultant) to provide market and economic advisory services for the above referenced study commissioned by the Municipality of North Grenville, Ontario. This study is intended to provide a strategic road map to improve physical connections to a network of rivers and creeks that form an important part of the character of the community. The improvements are being sought to update existing community and recreational infrastructure that interfaces with local water features, and to improve the overall visitor and tourist experience.

What we know.

Recreational boating in Canada has seen a significant increase in participation levels. While ownership and rental activity has increased in virtually all segments of the boating market, paddle-based activities (including canoes, kayaks, stand-up paddle boards and non-motorized inflatables) have seen substantial up-take, particularly through the COVID lockdown period. Correspondingly, the price points of kayaks and paddleboats have become increasingly more accessible. Portable - often inflatable - kayaks and paddleboards are now widely available both online and in mass-merchandise retail outlets.

With increased ownership and a growing interest in healthy outdoor pursuits, the Municipality of North Grenville is exceptionally well-positioned to grow and develop its profile as a destination for low-intensity recreational boating in paddle-based sports as well as complementary activities including fishing and birding.

In 2020, the municipality approved the **North Grenville Tourism Strategy**. The strategy is underscored by a mission statement which says:

“The Municipality of North Grenville demonstrates leadership and supports its businesses and community groups to marshal the assets, infrastructure, administrative capacity, programs, and financial resources to develop and promote the local tourism industry”.

Leveraging the directions from the Tourism Strategy, Dillon Consulting has engaged local stakeholders and brought forward in-house expertise in the areas of design and engineering to identify appropriate locations to support and improve the physical interface that connect residents and visitors to local waterways that support safe and responsible recreational activities.

Access Strategy (Draft) Assessment

Dillon has identified a total of **23 locations** which could be improved to support safe and manageable access to North Grenville’s water assets. This assessment considers the growing interest in low-intensity water-based activities as well as the role of shoreline and near-water areas in supporting other recreational activities, including trails, off-leash dog areas, and playgrounds and fitness facilities.

While a handful of water-access locations in the strategy are owned by non-municipal interests (such as Parks Canada, private landowners and community groups), most properties (17) are owned and operated by the Municipality of North Grenville. These properties include local municipal parks which have existing assets in place (i.e. parking, trails, boat launches, docks, etc.), as well as undefined sites, in municipal ownership which have limited or no existing access and amenities.

Opportunities

Located a short-drive from Ottawa and Kingston, and more importantly within a travel region that is rich with boating traditions, North Grenville has the potential to define itself as a paddlers’ paradise. With the right messaging, paddling enthusiasts within a reasonable drive time (~3 hours) could be drawn to explore the region via low-intensity watercraft. Visitors would be free to bring their own, rent from a local guide/outfitter, or take advantage of a self-serve rental stations (kiosks) akin to a municipal bike-share program.

Order of Magnitude Costs

The following table provides an overview of the costs associated with 17 municipal-led projects and 4 private/community led projects which are included in the strategy. Initial estimates suggest that upwards of ~\$8.6M in capital spending would be needed to support the facility improvements and capital upgrades.

Asset Owners	No. of Locations	Short-term	Medium-term	Long-term	Total
North Grenville	15	\$3,650,000	\$3,600,000	\$750,000	\$8,000,000
Private/Community	2	Not Applicable	Not Applicable	\$250,000	\$250,000
Federal	2	\$350,000	Not Applicable	Not Applicable	\$350,000
Total	19	\$4,000	\$3,600,000	\$1,000,000	\$8,600,000

Who Pays?

Capital Projects – Tax Supported-Municipal Funding

Short-term and mid-term projects identified in the Waterfront Access Strategy will require municipal leadership and a commitment to new capital projects. The municipality will be required to invest new facilities and upgrades through its annual capital budgeting process. Most projects will be funded and operated through the municipal tax base, however there may be opportunities to offset some of the capital costs through infrastructure partnership programs supported by federal and provincial counterparts.

Public and Community Infrastructure Funding Programs

Infrastructure programs supporting Ontario municipalities can come from various levels of government, including federal, provincial, and municipal. Key programs available to Ontario municipalities and communities include:

1. **Federal Gas Tax Fund:** The Federal Gas Tax Fund provides long-term funding to municipalities for their infrastructure priorities. Municipalities in Ontario receive a predictable, annual funding allocation to support local infrastructure projects.
2. **Green Municipal Fund (GMF):** The Green Municipal Fund is a federally funded program delivered through the Federation of Canadian Municipalities. The GMF program is intended to enhance the quality of life for people in Canada by accelerating a transformation to resilient, net-zero communities. It does this by providing grants, loans, innovative financing, leveraged investments, capacity building, and strategic support.

3. **Community Sports For All Initiative:** The Canadian Parks & Recreation Association (CPRA) administers a federal funding program designed to support the growth and reach of recreational program and emerging activities among under-represented groups, including newcomers. The funding supports community led programs that remove barriers to participation for key groups.
4. **Investing in Canada Infrastructure Program (ICIP):** ICIP is a federal program that provides funding across various infrastructure priorities, including public transit, green infrastructure, community, culture, and recreation infrastructure. Projects are typically cost-shared among the federal, provincial, and municipal governments.
5. **Eastern Ontario Development Fund (EODF):** The EODF provides support for projects and investments to existing businesses, municipalities and not-for-profit organizations for economic development in eastern Ontario. The objective of the program is to provide financial support and services to help expand opportunities in new markets and regional development.
6. **Ontario Community Infrastructure Fund (OCIF):** The OCIF is a provincial funding program that supports the rehabilitation and repair of core infrastructure in small, rural, and northern communities. It is designed to help municipalities address their infrastructure needs.
7. **Clean Water and Wastewater Fund (CWWF):** This federal-provincial program provides funding for water and wastewater infrastructure projects to ensure clean and safe drinking water, improve water quality, and protect the environment.
8. **Aquatic Invasive Species Prevention Fund (AISPF):** This federal led and provincial-sponsored program supports projects and partnerships that work to prevent the introduction and spread of aquatic and invasive species.
9. **National Disaster Mitigation Program (NDMP):** The NDMP, led by Public Safety Canada, provides funding to support disaster risk reduction projects at the community level. The program focuses on initiatives that enhance resilience and reduce the impacts of natural disasters.
10. **Disaster Mitigation and Adaptation Fund (DMAF):** The DMAF is a federal program designed to support large-scale infrastructure projects that mitigate the impacts of natural disasters and adapt to climate change. It aims to enhance the resilience of communities and critical infrastructure.

11. Floodplain Mapping and Risk Assessment Program – Ontario: In Ontario, this program provides funding to support the development of floodplain maps and risk assessments. The goal is to help communities better understand and mitigate flood risks.

The scope of these programs represents a selection of community infrastructure and recreational funding programs available at time of writing. These funding sources are for illustrative purposes and will change over time.

Municipal Revenue & Offsets Tools

In addition to multi-government funding partnership opportunities, the municipality should explore opportunities to establish revenue channels that will offset the costs of improvements and additional operating costs.

- 1. Visitor Parking Revenues:** Mobile app-based parking solutions could be implemented by the municipality at key access points which provide water access and unique visitor experiences. These apps provide a frictionless and flexible payment solutions that provide dynamic, customizable options and could include programs providing free or discounted access to local (North Grenville) residents.
- 2. Concession Permits:** Opportunities exist at various locations in North Grenville to establish commercial concessions that promote visitation, social connection and exploration. The introduction of automated kiosks that provide kayaks, paddleboards or other low-intensity vessels is one potential avenue. The introduction of mobile food services (food trucks) is another.
- 3. Community Fundraising & Local Stewardship Programs:** The involvement of service clubs, local sports/recreation clubs, school groups and business organizations can play a key role in the fundraising, programming and upkeep of community assets that support water access. Key locations identified in this strategy could be “adopted” or “supported” by “friend-based” programs.

Summary

The North Grenville Waterfront Access Strategy provides a strong case for building brand-awareness and attracting new dollars to the community through visitation and longer-visits. Strategic investments along the water’s edge are well positioned to support safe and convenient access where it can be managed - and measured.

As a popular getaway destination, North Grenville has the opportunity to capitalize on a growing interest in water activities, including fishing, birding and paddle sports such as kayaking.

Changing demographic (i.e. an aging population) and shifting lifestyle/personal trends (i.e. a growing emphasis health, nature, tranquility, low carbon footprint) provide exceptional conditions to direct municipal recreation-based investments toward exploratory-recreational activities including trails and waterways.

The Waterfront Access Strategy, if implemented, would help advance local economic development and provide foundational support to operationalize key aspects of the **North Grenville Tourism Strategy, 2020**.



Municipality of North Grenville

**Audit Findings Report for the year ended
December 31, 2022**

KPMG LLP

Prepared on April 29, 2024 for the Council meeting on May 7, 2024



KPMG Contacts

Key contacts in connection with this engagement



Lori Huber, CPA, CA, LPA

Lead Audit Engagement Partner

613-541-7320

lahuber@kpmg.ca



Anoop Sebastian Michael, CPA, CGA, FCCA (UK)

Audit Manager

613-541-7327

anoopmichael@kpmg.ca

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Digital use information

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

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



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

4	Audit highlights	5	Status of the audit	6	Financial statement highlights	13	Audit misstatements
16	Control deficiencies	17	Additional matters	21	Appendices		

The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the consolidated financial statements as at and for the period ended December 31, 2022. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights

Status of the audit

We have completed the audit of the consolidated financial statements ("financial statements") of the Municipality of North Grenville (the "Municipality") with the exception of certain remaining outstanding procedures, which are highlighted on page 5 of this report.



Significant changes to our audit plan

There were no significant changes to our audit plan.

Audit risks and results – significant risks

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



Audit risks and results – going concern assessment

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

Uncorrected audit misstatements

Professional standards require that we request of management and Council that all identified audit misstatements be corrected. We have already made this request of management. See page 14.



Corrected audit misstatements

We identified certain misstatements that were communicated to management and subsequently corrected in the financial statements. See page 15.

Newly effective auditing standards

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

Significant unusual transactions

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

Control deficiencies

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



Accounting policies and practices

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



Other financial reporting matters

The financial statement presentation complies with the financial reporting framework.





Status of the audit

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

- Obtaining evidence of Council's approval of the financial statements;
- Receipt of the signed management representation letter; and
- Completion of our subsequent event review procedures.

We will update Council, and not solely the Mayor, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

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





Financial statement highlights

	2022	2021
Financial assets:		
Cash	\$ 36,040,327	\$ 34,493,339
Long-term investments (note 3)	200,000	796,000
Taxes receivable	2,536,689	2,425,239
User charges receivable	984,301	719,129
Accounts receivable	1,728,650	1,595,589
Loan receivable (note 4)	445,510	-
Inventory for resale	3,995	22,745
Long-term receivables	79,875	84,485
	<u>42,019,347</u>	<u>40,136,526</u>
Financial liabilities:		
Accounts payable and accrued liabilities	4,970,379	5,623,776
Prepaid property taxes	1,580,169	1,514,443
Accrued landfill closure and post closure (note 14)	3,379,347	3,118,145
Other current liabilities	2,253,146	1,890,469
Deferred revenue - obligatory reserve funds (note 6)	9,171,754	5,588,792
Deferred revenue	347,796	454,080
Long-term liabilities (note 7)	16,382,988	18,266,662
	<u>38,085,579</u>	<u>36,456,367</u>
Net financial assets	3,933,768	3,680,159
Non-financial assets:		
Tangible capital assets (note 15)	104,759,286	102,710,773
Total non-financial assets	104,759,286	102,710,773
Contractual obligations (note 11)		
Contingent liabilities (note 12)		
Commitments (note 13)		
Municipal equity (note 8)	\$ 108,693,054	\$ 106,390,932

Financial Assets:

- Strong cash position
- Accounts receivable have remained in line with prior year
- Increase in receivables largely driven by planning subdivision fees

Financial Liabilities:

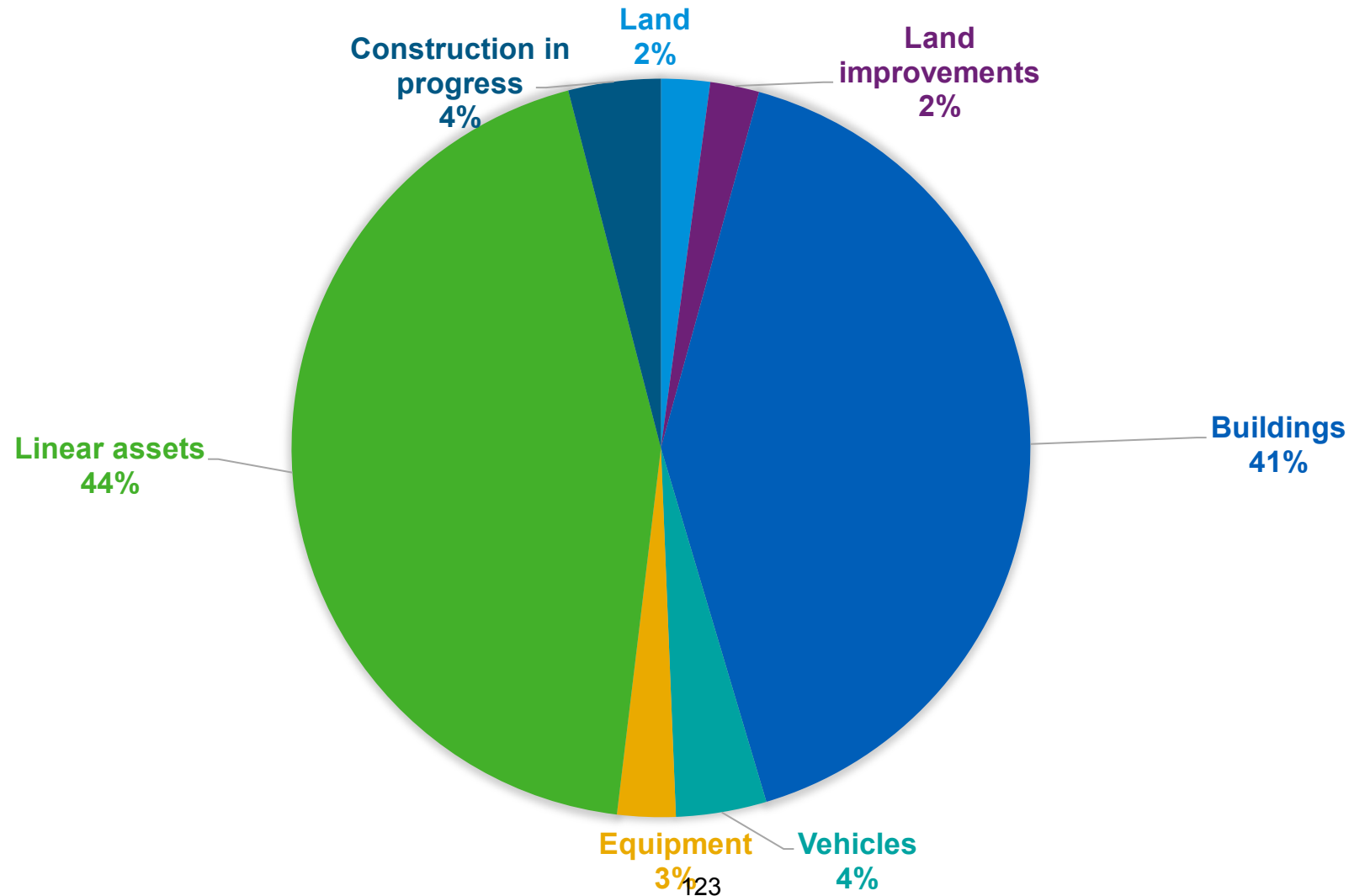
- Decrease in payables largely attributable to timing of settlement of vendors
- Increase in other liabilities mainly as a result of subdivision planning fee payables
- Increase in obligatory reserve funds as a result of increase in the collection of development charges being higher than offsets to revenue recognized for capital projects
- Decrease in long-term liabilities as a result of regular repayments on long-term debt.

Non-Financial Assets:

- Increase in tangible capital assets driven by additions of \$6M offset by amortization of \$4M
- Key additions:
 - Bridges and culverts \$0.6M
 - Parks and recreation \$0.9M
 - Road works \$1.8M

Financial statement highlights (continued)

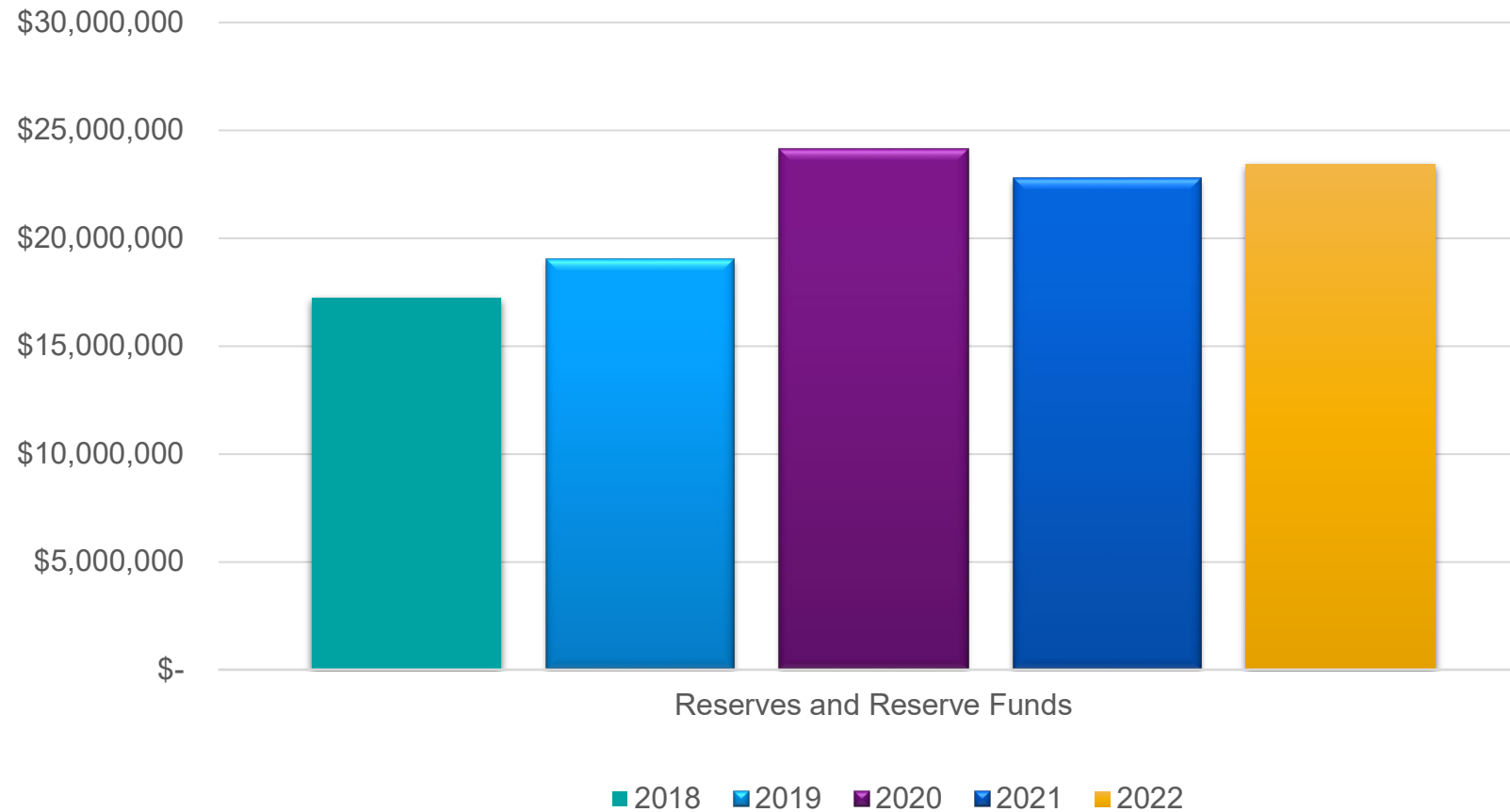
Tangible capital assets





Financial statement highlights (continued)

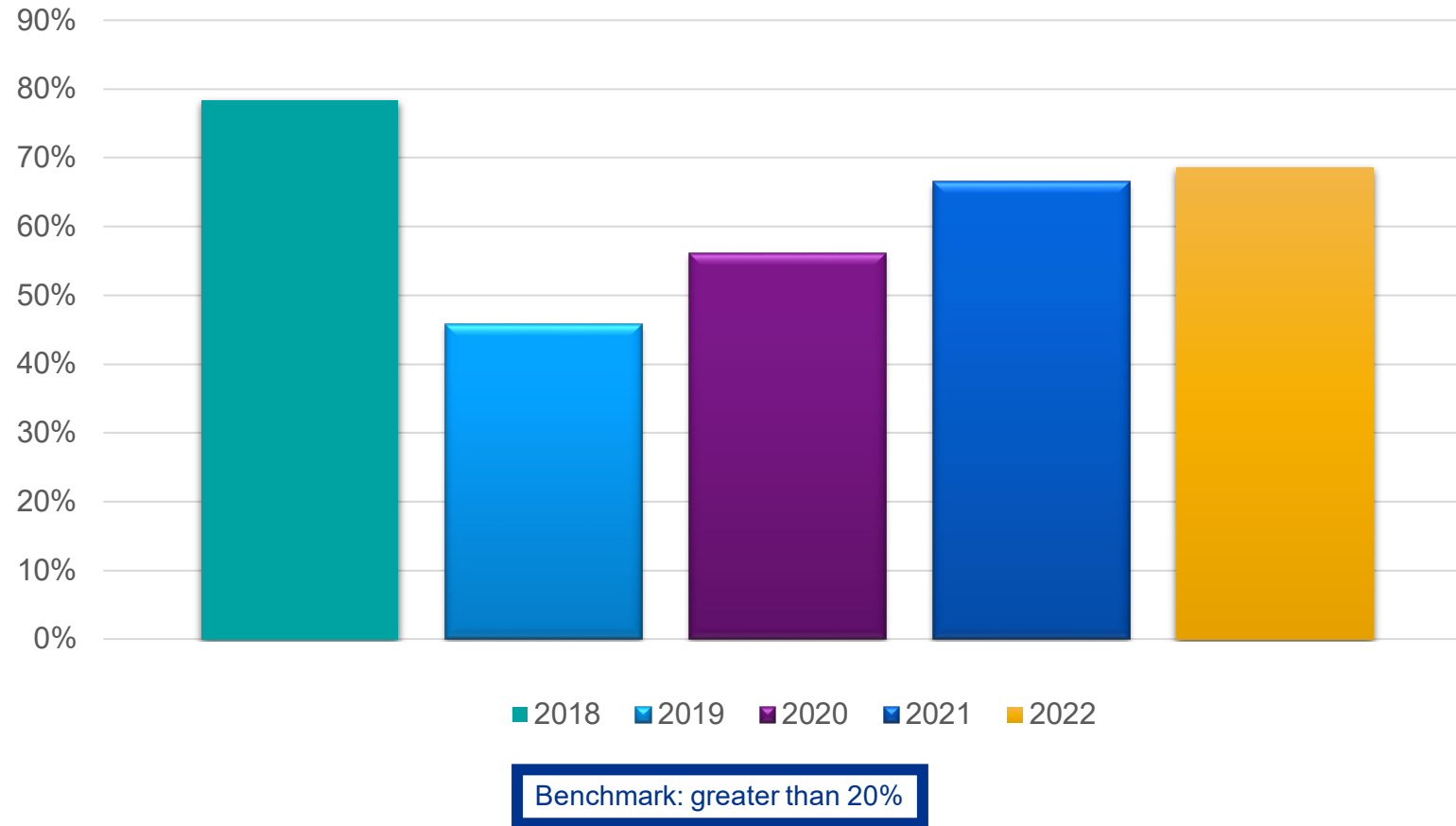
Reserves and reserve funds





Financial statement highlights (continued)

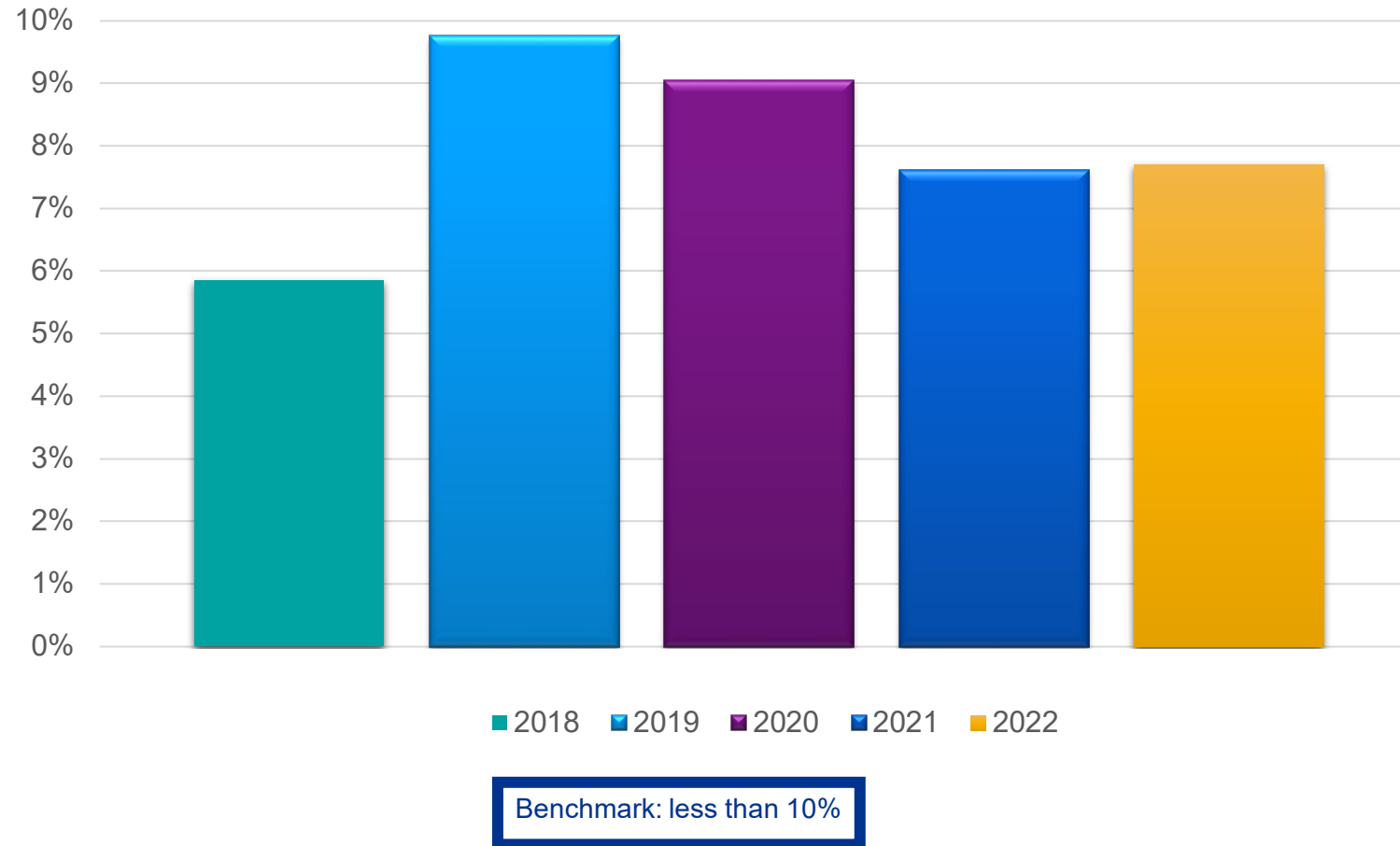
Reserves and reserve fund as a percentage of operating expenses





Financial statement highlights (continued)

Tax arrears as a percentage of current levy





Financial statement highlights (continued)

	Budget 2022	Actual 2022	Actual 2021
	(note 16)		
Revenue:			
Taxation	\$ 16,558,989	\$ 17,042,362	\$ 16,292,355
User charges	8,383,408	7,693,674	6,694,499
Development charges	1,865,610	348,120	3,328,781
Government grants	4,070,439	2,483,330	4,508,417
Other:			
Licenses and permits	820,072	887,168	829,318
Penalties and interest on taxes	120,000	345,365	340,022
Interest and dividend income	210,000	658,277	589,101
Other	50,390	420,431	1,746,985
Rental income	—	2,582,619	—
Forgiveness of debt	—	1,020,900	712,098
Contributed tangible capital assets	—	184,238	6,997,053
Total revenue	32,078,908	33,666,484	42,038,629
Expenses (note 15):			
General government	5,006,364	5,397,797	6,665,172
Protection to persons and property	4,892,128	4,814,066	6,880,477
Transportation services	4,063,344	5,677,840	5,540,941
Environmental services	5,860,495	6,732,462	6,044,876
Health services	214,354	145,164	117,685
Recreation and cultural services	4,549,505	5,004,373	3,886,615
Planning and development	1,692,227	1,119,708	949,483
Kemptville Campus Education and Community Centre	—	2,472,952	—
Total expenses	26,278,417	31,364,362	30,085,249
Annual surplus	5,800,491	2,302,122	11,953,380
Municipal equity, beginning of year	106,390,932	106,390,932	94,437,552
Municipal equity, end of year	\$ 112,191,423	\$ 108,693,054	\$ 106,390,932

Revenue:

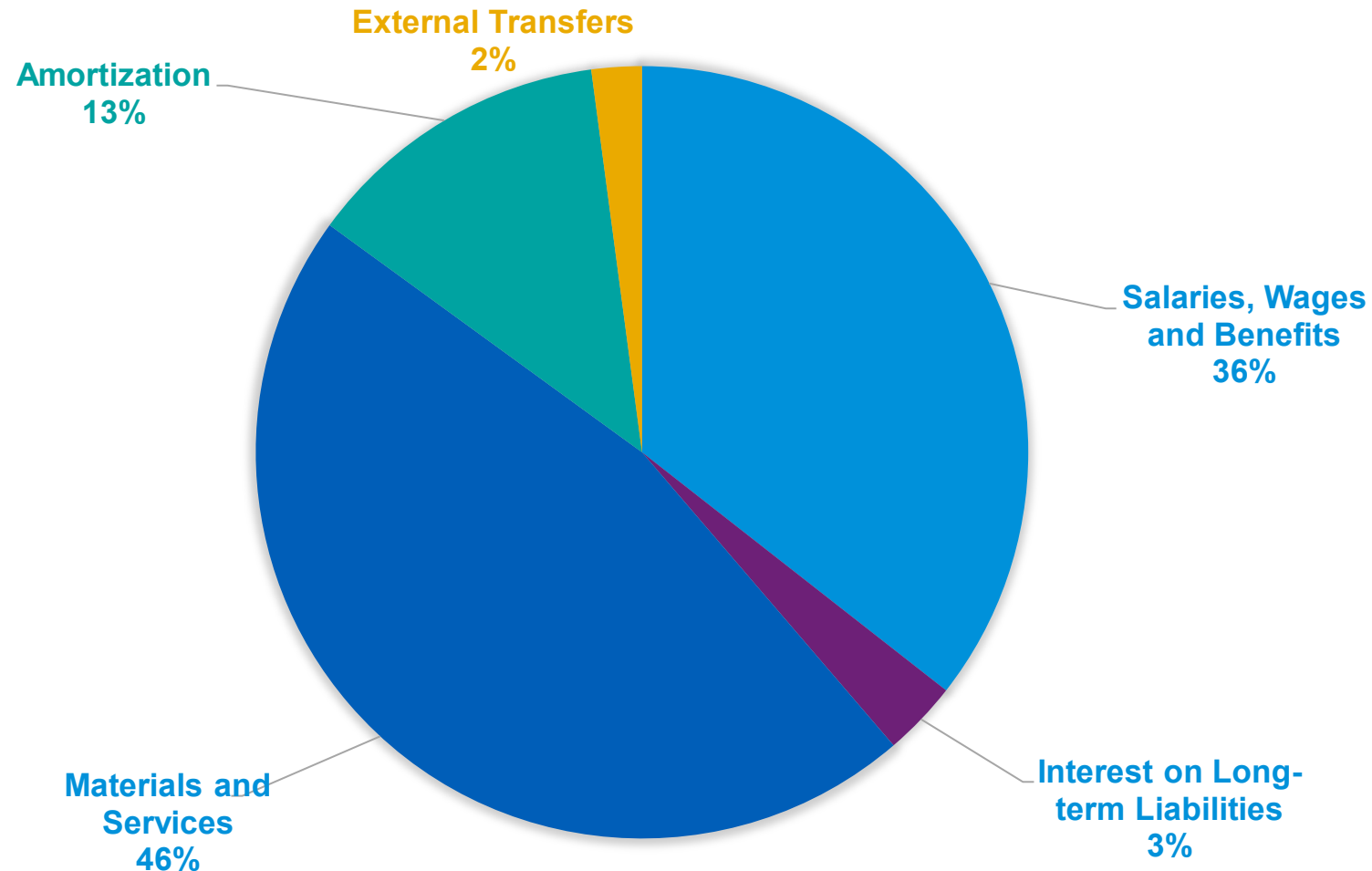
- Increase in property taxes due to growth in the Municipality and increased supplementary billings
- Increased user charges in arena rents and planning subdivision fees represent a full year without impact of COVID
- Government transfers in prior year funded significant ongoing capital projects
- Development charges in prior year funded significant projects in water and sewer and recreation
- Rental income represents the revenue from Kemptville Campus Education and Community Centre
- Contributed tangible capital assets represents the Tempo subdivision acquisition in the prior year that is non-recurring

Expenses:

- Fluctuations consistent with operations returning to normal levels post the impact of COVID-19
- Increase in expenses includes share of expenses from Kemptville Campus Education and Community Centre
- Segmented disclosures in the notes to the consolidated financial statements shows expenses by category

Financial statement highlights (continued)

Operating expenses



Uncorrected audit misstatements

Group materiality for fiscal 2023 was set at \$750,000 (2021 - \$500,000) which translated into an audit misstatement posting threshold of \$33,500 (2021 - \$30,000). As such, all misstatements identified during the audit greater than \$37,500 have been recorded on our summary of adjustments and differences. Uncorrected audit misstatements include financial presentation and disclosure omissions.



Impact of uncorrected audit misstatements – Not material to the financial statements

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements—individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.

We concur with management’s representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor's report.

Below is a summary of the impact of the uncorrected misstatements:

Annual surplus		Total assets	
As currently presented	\$2,302,122	As currently presented	\$146,778,633
Uncorrected misstatements	\$-	Uncorrected misstatements	\$-
As a % of the balance	%-	As a % of the balance	%-

Summary of uncorrected audit misstatements

Uncorrected audit misstatements greater than \$37,500 individually:

	Income effect	Financial position		
Description of individually significant misstatements	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
To correct classification of prepaid expenses	\$-	\$168.305	\$(168,305)	\$-
To present lease liabilities separate from accounts payable and accrued liabilities	\$-	\$-	\$-	\$-
Total uncorrected misstatements	\$-	\$168.305	\$(168.305)	\$-

Please note that the corrected audit misstatements are included as an attachment to the management representation letter in the Appendices of this report.



Corrected misstatements

Corrected misstatements include financial presentation and disclosure misstatements.



Impact of corrected misstatements

- Discuss the effect on the financial reporting process
 - Discussion about the cause of the corrected misstatements (e.g. control deficiencies)
 - Discussion about that the matters underlying the corrected misstatements (e.g. control deficiencies) could potentially cause future-period financial statements to be materially misstated.
 - Corrected misstatements are outlined in the [Appendix: Management Representation Letter](#)



Control deficiencies

Consideration of internal control over financial reporting (ICFR)



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

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

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

A deficiency in internal control over financial reporting



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

Significant deficiencies in internal control over financial reporting



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

We identified a significant deficiency in internal control over financial reporting related to the quality of the books and records given the audit delays and the volume of audit entries posted to complete the financial statements.

Other observations



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

Significant risks and results

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

	Management Override of Controls	RISK OF FRAUD
Significant risk	Estimate?	Key audit matter?
Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.	No	No

Our response

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

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

Findings

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



Response to newly effective auditing standard



CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement

Key changes to the audit approach in the current year

A risk of material misstatement exists when there is a reasonable possibility of a misstatement occurring and being material if it were to occur

- New requirement to take into account how, and the degree to which, 'inherent risk factors' affect the susceptibility of relevant assertions to misstatement
- New concept of significant classes of transactions, account balances and disclosures and relevant assertions to help us to identify and assess the risks of material misstatement
- New requirement to separately assess inherent risk and control risk for each risk of material misstatement
- Revised definition of significant risk for those risks which are close to the upper end of the spectrum of inherent risk
- Overall, a more robust risk identification and assessment process, including evaluating whether the audit evidence obtained from risk assessment procedures provides an appropriate basis to identify and assess the risks of material misstatement
- Overall, a more robust risk identification and assessment process, including performing a 'stand back' at the end of the risk assessment process
- Modernized to recognize the evolving environment, including in relation to IT
- Enhanced requirements relating to exercising professional skepticism
- Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of a control

Results of procedures performed

We designed and performed risk assessment procedures to obtain an understanding of the:

- the Municipality and its environment;
- applicable financial reporting framework; and
- the Municipality's internal control environment.

The audit evidence obtained from this understanding provided a basis for:

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.

No significant, or other, issues were identified in responding to the newly effective auditing standard.



Significant accounting policies and practices



Initial selections of significant accounting policies and practices

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



Description of new or revised significant accounting policies and practices

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



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

There are no items to report.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



No matters to report.



Concerns regarding application of new accounting pronouncements



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



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.

Appendices

1

**Other required
communications**

2

Audit quality

3

**Future accounting
pronouncements**

4

**Audit and
assurance
insights**

Appendix 1: Other required communications



CPAB communication protocol

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

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



Matters pertaining to independence and confidentiality

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

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



Auditors' Report

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



Representations of management

In accordance with professional standards, we will obtain certain representations from management upon approval of the financial statements.

Appendix 1a: Draft auditor's report

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Municipality of North Grenville

Opinion

We have audited the consolidated financial statements of the Municipality of North Grenville (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated municipal equity for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended and
- notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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



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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants
Kingston, Canada

(date)




Appendix 1b: Draft management representation letter

KPMG LLP
Chartered Professional Accountants
863 Princess Street, Suite 400
Kingston, Ontario K7L 5N4
Canada

May 7, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of the Corporation of the Municipality of North Grenville ("the Entity") as at and for the period ended December 31, 2022.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

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

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 4, 2022 including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of Council and committees of Council that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
 - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
 - h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
 - i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

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

Fraud & non-compliance with laws and regulations:

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

Subsequent events:

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

Related parties:

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

Estimates:

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

Going concern:

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

Misstatements:

- 11) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- 12) We approve the corrected misstatements identified by you during the audit described in [Attachment III](#).



Appendix 1b: Draft management representation letter (continued)

Non-SEC registrants or non-reporting issuers:

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

Yours very truly,

CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

By: Mr. David Dancey, Deputy Treasurer

By: Ms. Karen Dunlop, CAO

Attachment I – Definitions

Materiality

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

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

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

Fraud & error

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

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

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



Appendix 1b: Draft management representation letter (continued)

Attachment II – Summary of Audit Misstatements Schedules

Summary of Uncorrected Audit Misstatements

Description	Consolidated Statement of Financial Position effect¹			Consolidated Statement of Operations and Accumulated Municipal Equity effect¹ \$
	Assets \$	Liabilities \$	Municipal Equity \$	
Audit misstatements greater than \$37,500 individually				
Dr. Prepaid expenses	168,305	-	-	-
Cr. Accounts receivable	-	(168,305)	-	-
To correct classification of prepaid expenses.				
Dr. Accounts payable	-	338,517	-	-
Cr. Lease liability	-	(338,517)	-	-
To correct presentation of lease liabilities.				
TOTAL UNCORRECTED AUDIT MISSTATEMENTS	168,305	(168,305)	-	-

Attachment III – Summary of Audit Misstatements Schedules

Summary of Corrected Audit Misstatements (see attached PDF attachment)



Appendix 1b: Draft management representation letter (continued)

Municipality of North Grenville
Year End: December 31, 2022
Adjusting Journal Entries
Date: 1/1/2022 To 12/31/2022

G3

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	12/31/2022	Fleet Lease Liability	1-4-5021101-000				278,675.28		
1	12/31/2022	TCA, Fleet - Admin	2-3-9151101-000			51,779.30			
1	12/31/2022	TCA, Fleet - PW	2-3-9151103-000			55,982.53			
1	12/31/2022	TCA, Fleet - W&S	2-3-9151106-000			55,982.53			
1	12/31/2022	TCA, Fleet - Facilities	2-3-9151106-000			55,626.66			
1	12/31/2022	TCA, Fleet - Bylaw	2-3-9151110-000			54,324.26			
client je 573 capital lease entry for vehicles									
2	12/31/2022	Administration, Vehicle Lease	1-2-1311101-434				5,372.04		
2	12/31/2022	Administration, Vehicle Lease	1-2-1311101-434				3,728.12		
2	12/31/2022	BLUE - Vehicle Lease	1-2-2311101-434				5,431.08		
2	12/31/2022	BLUE - Vehicle Lease	1-2-2311101-434				6,844.88		
2	12/31/2022	PW, Vehicle Lease	1-2-4211101-434				3,973.15		
2	12/31/2022	Paris - Vehicle Lease	1-2-7111101-434				12,682.96		
2	12/31/2022	Paris - Vehicle Lease	1-2-7111101-434				7,638.96		
2	12/31/2022	water vehicle lease	1-2-8111101-434				3,971.72		
2	12/31/2022	Fleet Lease Liability	1-4-5021101-000			49,542.92			
client je 574 principal portion of capital leases									
3	12/31/2022	Administration, Office Supp	1-2-1311101-210			297.88			
3	12/31/2022	Communications, Software Licenses	1-2-1811101-633			37.96			
3	12/31/2022	HR, Memberships	1-2-1911101-631			412.13			
3	12/31/2022	Fire Dept, Conf-Training	1-2-2211101-620			20.00			
3	12/31/2022	Fire Station 1, Repair, Bldg	1-2-2218101-441			11.48			
3	12/31/2022	Animal Control, Services	1-2-2321101-600			675.00			
3	12/31/2022	CBO, Memberships	1-2-2411101-631			120.00			
3	12/31/2022	CBO, Memberships	1-2-2411101-631			574.94			
3	12/31/2022	Engineering, Memberships	1-2-6111101-631			2,013.93			
3	12/31/2022	Culture - Building Lease	1-2-7711101-435			1,043.04			
3	12/31/2022	NGMAC, Office Supp	1-2-7811101-210			112.91			
3	12/31/2022	NGMAC, Repair, Bldg	1-2-7811101-441			16,486.13			
3	12/31/2022	NGMAC - Lease Trustee Fees, Fees Other	1-2-7821103-710			115.93			
3	12/31/2022	Distribution, Materials & Supplies	1-2-8131101-220				23,935.18		
3	12/31/2022	Prepaid Expense	1-3-9311101-000						
client je 575 adjust prepaids									
4	12/31/2022	amortization admin	1-2-1319501-780			582,728.20			
4	12/31/2022	Amortization Fire	1-2-2219501-780			182,121.21			
4	12/31/2022	Amortization Bylaw	1-2-2319501-780			3,852.04			
4	12/31/2022	Amortization Bldg Insp	1-2-2419501-780			3,452.31			
4	12/31/2022	amortization storm sewers	1-2-3219501-780			71,870.92			
4	12/31/2022	Amortization Planning	1-2-5119501-780			13,561.36			
4	12/31/2022	Amortization public works	1-2-6219501-780			1,601,785.46			
4	12/31/2022	Amortization rec facilities	1-2-7619501-780			420,130.09			
4	12/31/2022	amortization water	1-2-8119501-780			338,409.59			
4	12/31/2022	Amortization Sewer	1-2-8219501-780			805,137.80			
4	12/31/2022	Acc Amort, LI - PW	2-3-912101-000			3,381.50			
4	12/31/2022	Acc Amort, LI - Facilities	2-3-912102-000			126,379.23			
4	12/31/2022	Acc Amort, Buildings - Admin	2-3-913101-000			564,230.46			
4	12/31/2022	Acc Amort, Buildings - Fire	2-3-913102-000			2,116.34			
4	12/31/2022	Acc Amort, Buildings - PW	2-3-913103-000			25,967.57			
4	12/31/2022	Acc Amort, Buildings - PW	2-3-913103-000			123,394.00			
4	12/31/2022	Acc Amort, Buildings - PW	2-3-913103-000			528,837.77			
4	12/31/2022	Acc Amort, Buildings - Landfill	2-3-913104-000			3,047.16			
4	12/31/2022	Acc Amort, Buildings - W&S	2-3-913105-000			123,747.01			
4	12/31/2022	Acc Amort, Buildings - Facilities	2-3-913106-000			97,205.35			
4	12/31/2022	Acc Amort, Buildings - Library	2-3-913107-000			86,874.67			
4	12/31/2022	Acc Amort, Fleet - Admin	2-3-915101-000			5,843.72			
4	12/31/2022	Acc Amort, Fleet - Fire	2-3-915102-000			149,134.10			
4	12/31/2022	Acc Amort, Fleet - PW	2-3-915103-000			220,286.63			
4	12/31/2022	Acc Amort, Fleet - Water & Sewer	2-3-915105-000			32,898.86			
4	12/31/2022	Acc Amort, Fleet - Facilities	2-3-915106-000			58,290.13			
4	12/31/2022	Acc Amort, Fleet - Bldg Insp	2-3-915109-000			3,452.31			
4	12/31/2022	Acc Amort, Fleet - Bylaw	2-3-91511210-000			3,852.04			
4	12/31/2022	TCA, Equip - Library	2-3-9152107-000			22,340.82			
4	12/31/2022	Acc Amort, Equip - Admin	2-3-9152201-000			12,854.02			
4	12/31/2022	Acc Amort, Equip - Fire	2-3-9152202-000			30,870.77			
4	12/31/2022	Acc Amort, Equip - PW	2-3-9152203-000			8,906.01			
4	12/31/2022	Acc Amort, Equip - PW	2-3-9152203-000			35,594.19			
4	12/31/2022	Acc Amort, Equip - PLN	2-3-9152204-000			10,717.60			
4	12/31/2022	Acc Amort, Equip - Water & Sewer	2-3-9152205-000			43.60			
4	12/31/2022	Acc Amort, Equip - Water & Sewer	2-3-9152205-000			49,463.71			
4	12/31/2022	Acc Amort, Equip - Facilities	2-3-9152206-000			29,039.89			

Municipality of North Grenville
Year End: December 31, 2022
Adjusting Journal Entries
Date: 1/1/2022 To 12/31/2022

G3-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
4	12/31/2022	Acc Amort, Roads - Bridges and Culverts	2-3-9161204-000				249,833.30		
4	12/31/2022	Acc Amort, Roads - Traffic Operations &	2-3-9161205-000				1,063,675.21		
4	12/31/2022	Acc Amort, Storm Piping	2-3-9167201-000				60,578.28		
4	12/31/2022	Acc Amort, Storm Manholes	2-3-9167202-000				10,892.64		
4	12/31/2022	Acc Amort, Sewer Manholes	2-3-9168205-000				276,256.43		
4	12/31/2022	Acc Amort, PLN	2-3-9181201-000				2,843.86		
client je 576 accumulated amortization, will need one CR as library was posted to the asset account									
5	12/31/2022	Due from NIGOC (fund 5)	1-3-011102-000				17,737.00		
5	12/31/2022	Accumulated Surplus, General	1-5-1011101-000				34,718.83		
5	12/31/2022	NIGOC - BNY Lock Box	5-3-1121104-000				44,758.14		
5	12/31/2022	NIGOC - GIC	5-3-1331101-000				4,000.00		
5	12/31/2022	ARR Amort - NIGOC	5-3-2025101-000				889.46		
5	12/31/2022	Due to Municipality	5-4-1027202-000				17,737.00		
5	12/31/2022	Deferred Revenue	5-4-2042101-000			43,233.17			
5	12/31/2022	Accumulated Surplus, NIGOC	5-5-1011101-000			11,246.60			
5	12/31/2022	Reserve - NIGOC	5-5-2012101-000				39,551.00		
balancing fund 5 at jan 1 2022 to 2021 financial statements									
5	12/31/2022	Due to/from All Funds	1-3-0011101-000			5,221,804.00			
5	12/31/2022	LTD - NIGOC - lease	1-4-6012114-000				5,221,804.00		
opening to - include the capital lease on NIGOC and related unfunded									
7	12/31/2022	DC Loan - Tempo settlement	1-3-2039104-000				2,000,000.00		
7	12/31/2022	Development Cost Charges, NO	1-4-3011101-000			2,000,000.00			
developer Tempo settlement funded from DC on 2021 fs - correcting opening balance to show as funded									
8	12/31/2022	Deferred Revenue	1-4-2011101-000			357,263.92			
8	12/31/2022	Reserve - Corporate Services	1-5-2012118-000				357,263.92		
py 2021 modernization funding was recognized as revenue and put in reserves on jan 1 2022									
9	12/31/2022	Arts To Be Record - Landfill (Unfunded)	1-4-0032117-000				281,967.00		
9	12/31/2022	Future Oblig-Landfill	1-4-7011101-000			281,967.00			
py landfill adjustment - jan 1 2022									
10	12/31/2022	Accumulated Surplus, General	1-5-1011101-000				3,316,816.69		
10	12/31/2022	Invested in TCA, General	2-4-5019101-000			3,469,972.73			
10	12/31/2022	Unfinanced Tca Vehicles & Equip	2-5-5019201-000				153,156.04		
py allocation of year end surplus was not done - jan 1 2022									
11	12/31/2022	Accumulated Surplus, General	1-5-1011101-000				1,107,963.00		
11	12/31/2022	Reserve - Building	1-5-2012114-000			119,815.00			
11	12/31/2022	Reserve - Water Works & Sanitary Sewage	1-5-2012115-000			648,198.00			
11	12/31/2022	Reserve - Campus	1-5-2012116-000				406,004.00		
11	12/31/2022	Reserve - Corporate Services	1-5-2012118-000			745,954.00			
fy 2021 - reserve balances to match fs									
12	12/31/2022	Due to/from All Funds	1-3-0011101-000				304,203.63		
12	12/31/2022	LTD - NIGOC - lease	1-4-6012114-000			304,203.63			
ce for principal on NIGOC lease - for new accounts created which have debt treated like all other debt									
13	12/31/2022	Due to/from All Funds	1-3-0011101-000			21,222.00			
13	12/31/2022	Accumulated Surplus, General	1-5-1011101-000				21,222.00		
adjust opening surplus to agree to 2021 fs 2067777									
14	12/31/2022	Due from NIGOC (fund 5)	1-3-011102-000				26,013.32		
14	12/31/2022	Due to Municipality	5-4-1027202-000				26,013.32		



Appendix 1b: Draft management representation letter (continued)

Municipality of North Grenville
Year End: December 31, 2022
Adjusting Journal Entries
Date: 1/1/2022 To 12/31/2022

G3-2

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
		fund 5 bank bnf jan 106212.32 - comprised of city ttf to reserve tnd 80199 and separate ttf of 26013.32 - no documentation on why this was transferred. it may have tied to some 2021 entries for interest accrual which were then reversed - so flow through due to Municipality as it would be owing ack							
15	12/31/2022	Due from NIGCC (fund 5)	1-3-011102-000			199,568.56			
15	12/31/2022	Due to Municipality	5-4-1027202-000				199,568.56		
		fund 5 capital funding to Municipality (je 566 did not account for inter fund activity - record due to from							
16	12/31/2022	NIGCC Admin Accounting	5-2-741101-505			1,895.00			
16	12/31/2022	NIGCC - Long Term Debt Interest	5-2-7418222-731				3,911.43		
16	12/31/2022	APF Non-Gov. Accrued Payables	5-4-1027201-000			3,911.43			
16	12/31/2022	APF Non-Gov. Accrued Payables	5-4-1027201-000				1,895.00		
		NIGCC adjust interest accrual on tnd to 20799.57 on Series B and leave C as 5718.45. adjust accrued liability for professional fees							
17	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			119,816.00			
17	12/31/2022	Reserve - Building	1-5-2012114-000				119,816.00		
		2021 reserve working paper had a transfer to building debt reserve that was not provided at audit and not included on APF - as it is being used for future projections - put the transfer into 2022 to agree to balance used in reserve working paper. discussions with firm indicated this will be needed to fund shortfalls in 2024 and 2025							
18	12/31/2022	Canada Gas Tax	1-1-6231110-013			61,966.91			
18	12/31/2022	Canada Gas Tax	1-1-6231110-013			60,071.00			
18	12/31/2022	Prov. Conditional Grants	1-1-6232101-013			511,357.13			
18	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900				633,385.04		
		correct (je 566 obligatory reserve/deferred revenue for oct, gas tax (COBF) and prov gas tax. unspent funds are not ttf to reserves - they are reduction in funding earned. Once the year end calculation is done for amount earned the year end entry should adjust the revenue accounts. OF NOTE provincial gas tax was recorded as federal conditional grants - it would be provincial - important for the FIR							
19	12/31/2022	Bank Interest	1-1-1541101-014			16,592.00			
19	12/31/2022	Bank Interest	1-1-1541101-014			29.00			
19	12/31/2022	Reserve Fund Gas Tax	7-9-3014103-000				6,934.00		
19	12/31/2022	Reserve Fund Provincial Gas Tax	7-9-3014104-000				1,864.00		
19	12/31/2022	Reserve Fund Provincial Gas Tax	7-9-3014104-000				29.00		
19	12/31/2022	Reserve Fund OCIF	7-9-3014105-000				8,794.00		
		per reserve working paper and obligatory reserve fund(s) gas tax, octif) interest is to be added to unspent funds. entry not in general ledger. allocation of interest earned to the ORF. adjust opening balance for prov gas tax 29							
20	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			98,281.00			
20	12/31/2022	Finance, Benefits FT	1-2-1511101-171				18,193.00		
20	12/31/2022	Fin. Debt, Benefits FT	1-2-221101-171				6,597.00		
20	12/31/2022	Planning, Benefits FT	1-2-511101-171				8,363.00		
20	12/31/2022	PW, Benefits FT	1-2-421101-171				21,717.00		
20	12/31/2022	Recreation, Benefits FT	1-2-751101-171				21,484.00		
20	12/31/2022	Water, Benefits FT	1-2-911101-171				3,081.00		
20	12/31/2022	Sewer, Benefits FT	1-2-421101-171				8,836.00		
		neer refunds were posted directly to reserve. the accounting treatment should be to reduce expenses and then transfer to reserve. if from the NEER it can be determined which dept then that could be allocation basis, otherwise a suggestion would be to allocate to all depts(except library as that is a recovery) based on budget. for 2022 allocated on significant dept wages - calc are at bottom of reserve working paper							
21	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			765,913.00			
21	12/31/2022	Finance, Benefits FT	1-2-151101-171			176.90			
21	12/31/2022	Reserve - Corporate Services	1-5-2012118-000				765,913.00		
21	12/31/2022	Reserve - Corporate Services	1-5-2012118-000				176.90		
		contingency reserve opening balance did not agree to PY WIP - 2021 surplus transferred to reserve after APF 765913 and adjust for canada life entry 176							

Municipality of North Grenville
Year End: December 31, 2022
Adjusting Journal Entries
Date: 1/1/2022 To 12/31/2022

G3-3

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
22	12/31/2022	Bank Interest	1-1-1541101-014				76,400.00		
22	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			76,400.00			
		campus reserve - interest on bank account posted directly to reserve. year end entry would need to reflect this equity allocation by recognizing interest earned and transferring to reserve							
23	12/31/2022	Parks - Donations	1-1-7171101-017				50,000.00		
23	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			50,000.00			
		trillium funding for river park posted directly to reserve - flow through financial statement							
24	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			648,198.00			
24	12/31/2022	Reserve - Water Works & Sanitary Sewage	1-5-2012115-000				648,198.00		
		water and sewer reserve - changes to up after audit - ttf through 2022							
25	12/31/2022	NIGCC - GIC	5-3-133101-000			689.88			
25	12/31/2022	Reserve - NIGCC	5-5-2012101-000				689.88		
		interest earned on OISC Wood gundy - Majority of GIC's matured - interest is on the savings account							
26	12/31/2022	NRP Clearing	1-3-112102-000				500,000.00		
26	12/31/2022	Tempo Settlement	1-4-7011102-000			500,000.00			
		reallocate first of 4 pays to Glenview Homes tempo sub							
27	12/31/2022	Arts To Be Recov- Drains	1-4-0032105-000				21,900.00		
27	12/31/2022	Arts To Be Recov- Drains	1-4-0032105-000				34,000.00		
27	12/31/2022	LTD - The Drain Loans	1-4-6012105-000			21,900.00			
27	12/31/2022	LTD - The Drain Loans	1-4-6012105-000				34,000.00		
		correct (je 344 - new fire loans were recorded in 2021							
29	12/31/2022	Income - Forgiveness of debt	1-1-1502202-012				1,020,900.26		
29	12/31/2022	Campus - debt pay on forgivable	1-2-1502202-900			1,020,900.26			
		loan forgiven on hub based on submission to omnia - need to recognize the debt reduction on income statement and the forgiveness as income							
30	12/31/2022	Contributed/Assumed Assets	2-1-0099999-999				184,238.00		
30	12/31/2022	Contributed/assumed assets	2-2-0099999-999			184,238.00			
		record contributed assets by recognizing revenue and expense							
31	12/31/2022	Due from NIGCC (fund 5)	1-3-011102-000			2,000.00			
31	12/31/2022	Finance, Accounting	1-2-1511101-505				2,000.00		
31	12/31/2022	NIGCC Admin Accounting	5-2-7411101-505			2,000.00			
31	12/31/2022	Due to Municipality	5-4-1027202-000				2,000.00		
		allocate audit fees to NIGCC fund 5							
32	12/31/2022	Ttf to Reserve - PW, Ttf to Equity	1-2-0012162-900			562,918.00			
32	12/31/2022	Reserve - Water Works & Sanitary Sewage	1-5-2012115-000				562,918.00		
		transfer of water and sewer surplus to reserve (after Pen's initial entry). Calculations are at bottom of the reserve working paper and are based on the internal statement of revenue and expenditure for water/sewer							
33	12/31/2022	mis recovery	1-1-1362101-017				152,320.85		
33	12/31/2022	Due to/from All Funds	1-3-0011011-000			152,320.85			
		clear the clearing account							
34	12/31/2022	PW, Vehicle Lease	1-2-6211101-434				2,870.44		
34	12/31/2022	TCA, Roads - Traffic Operations & Roadst	2-3-9161106-000						
34	12/31/2022	WIP - PW	2-3-9191104-000				2,870.44		
		correct (298							



Appendix 1b: Draft management representation letter (continued)

Municipality of North Grenville
Year End: December 31, 2022
Adjusting Journal Entries
Date: 1/1/2022 To 12/31/2022

G3-4

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Miscellaneous
35	12/31/2022	PW, Vehicle Lease	1-2-6211101-434			17,552.28			
35	12/31/2022	TCA, Fleet - Admin	2-3-9151101-000				1,064.30		
35	12/31/2022	TCA, Fleet - PW	2-3-9151103-000				6,210.53		
35	12/31/2022	TCA, Fleet - W&S	2-3-9151105-000				6,190.53		
35	12/31/2022	TCA, Fleet - Facilities	2-3-9151106-000				2,690.66		
35	12/31/2022	TCA, Fleet - Bylaw	2-3-9151110-000				1,496.26		
adj to 1673 - higher amounts were recorded in G1 than in tca list, adjust to tca list									
36	12/31/2022	Cemetery, Perpetual Care Trust	8-3-0091111-000			23,568.32			
36	12/31/2022	Trust Fund - Cemetery Perpetual Care	8-5-0017101-000				23,568.32		
cemetery trust fund - adjust balance to trustee report and include the investment at its original cost \$20000									
37	12/31/2022	TCA, Equip - Library	2-3-9152107-000			22,340.82			
37	12/31/2022	Acc Amort, Equip - Library	2-3-9152207-000				22,340.82		
cc 16576 library depon posted to asset - reallocate									
38	12/31/2022	TCA, Fleet - PW	2-3-9151103-000				159,009.69		
38	12/31/2022	Acc Amort, Fleet - PW	2-3-9151203-000			159,009.69			
not recorded in G1 is the disposal of vehicles that are recorded in cblwide - 5 entries in cblwide 50579.33+30733.67+43309.00+7624.00+26563.69 = cant determine which dept should for now put to public works and client should allocate appropriately in G1									
39	12/31/2022	Tsf to Reserve - PW, Tsf to Equity	1-2-0012162-900			2,063,695.00			
39	12/31/2022	Reserve - Working Funds	1-5-2012101-000				2,063,695.00		
per tax bylaw final surplus to working fund reserve									
						34,872,821.03	34,872,821.03		
Net Income (Loss)			1,788,773.71						

Municipality of North Grenville
Year End: December 31, 2022
Reclassification entries
Date: 1/1/2022 To 12/31/2022

G4

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
28	12/31/2022	The Drainage Payments	1-1-0031103-000			4,610.31			
28	12/31/2022	The Drainage Payments, The Drainage	1-2-0031103-992				4,610.31		
adjust the loan revenue and expense for principal paid									
40	12/31/2022	Loan receivables	KPA03			445,510.00			
40	12/31/2022	FFO Loan	1-3-2039105-000				445,510.00		
To correct presentation of loan receivables									
R1	12/31/2022	NOCC - Bank Interest	5-1-7441101-000			48,899.57			
R1	12/31/2022	Reserve - NOCC	5-5-2012101-000				48,899.57		
reclass interest on bank account to reserve fund as bank account is mainly a reserve fund asset									
R2	12/31/2022	NO SUPPORT - Tax Write-Offs	1-1-0051605-000			75,127.45			
R2	12/31/2022	Tax Supps & Omits	1-1-1111103-011				75,127.45		
reallocate taxation off in school boards relates to Py reqn payment									
R3	12/31/2022	Prepaid property taxes	KPA02				1,580,169.00		
R3	12/31/2022	Taxes, Current taxes Receivable	1-3-2011101-000			1,580,169.00			
reclass credit balances in taxes receivable ein client ar folder Aged bal balance is tax arrears listing									
PSA01	12/31/2022	PSA01 entries - equity	KPA01			1,882,837.67			
PSA01	12/31/2022	PSA01 entries - equity	KPA01				3,774.00		
PSA01	12/31/2022	Campus - LTD Principal	1-2-1502201-920				88,532.09		
PSA01	12/31/2022	Campus - debt pay on forgivable	1-2-1502202-920				1,020,900.26		
PSA01	12/31/2022	Fire - LTD Communication Principal	1-2-2202201-920				19,930.62		
PSA01	12/31/2022	Fire - LTD Fire Station 1 Principal 39	1-2-2202202-920				58,517.62		
PSA01	12/31/2022	PW - LTD Rural Rds 50- Principal	1-2-6202202-920				30,353.63		
PSA01	12/31/2022	PW - LTD Loader #10- Principal	1-2-6202203-920				8,227.07		
PSA01	12/31/2022	PW - LTD Garage #11-15 Principal	1-2-6202204-920				16,081.20		
PSA01	12/31/2022	LIB - LTD Norensberg Library Principal	1-2-7602201-920				17,515.96		
PSA01	12/31/2022	NOCC - LTD Bylaw 5-05 Principal	1-2-7602201-920				177,374.96		
PSA01	12/31/2022	NOCC - LTD Capital Bylaw 39- Principal	1-2-7602203-920				28,268.33		
PSA01	12/31/2022	NOCC - Financing Lease Payment, Building	1-2-7621106-435				204,203.63		
PSA01	12/31/2022	WS Adm - LTD Kemaran Principal	1-2-8102201-920				41,759.99		
PSA01	12/31/2022	WS Adm - LTD E QUAD Principal 40	1-2-8102202-920				101,052.69		
PSA01	12/31/2022	WS Adm - LTD E QUAD Principal 40	1-2-8102203-920			3,774.00			
PSA01	12/31/2022	WS Adm - LTD Watermain Principal	1-2-8102203-920				27,610.15		
PSA01	12/31/2022	WS Adm - LTD Digester Principal	1-2-8102204-920				42,509.57		
take principal payments out of expenses for psas presentation									
PSA02	12/31/2022	PSA02 entries - equity	KPA01			5,553,259.00			
PSA02	12/31/2022	PSA02 entries - equity	KPA01			184,238.00			
PSA02	12/31/2022	Council Chambers Rehab	2-2-1431101-290				17,140.47		
PSA02	12/31/2022	Switches and Router Replacement	2-2-1753301-290				26,908.90		
PSA02	12/31/2022	PPE (Schedule Resp) - Fire (Non TCA), Serv	2-2-2248101-600				16,496.54		
PSA02	12/31/2022	Heavy Rescue Tools	2-2-2752102-290				51,288.41		
PSA02	12/31/2022	Hamlet Signs	2-2-6237105-290				39,106.51		
PSA02	12/31/2022	Turtle Signs	2-2-6239402-290				2,961,121.29		
PSA02	12/31/2022	Turtle Signs	2-2-6239402-290				1,864.90		
PSA02	12/31/2022	Turtle Signs	2-2-6239402-290				184,238.00		
PSA02	12/31/2022	Fleet Other, Parks	2-2-7151201-290				875,260.70		
PSA02	12/31/2022	Brine Pump	2-2-7652105-290				494,899.88		
PSA02	12/31/2022	SCADA Rack Replacement (Alfred/VanBuren)	2-2-8182101-290				120,365.63		
PSA02	12/31/2022	Hydrants, TCA Acq	2-2-8194301-290				242,602.96		
PSA02	12/31/2022	Inflow & Infit Reduction, TCA Acq	2-2-8292102-290				682,931.91		
PSA02	12/31/2022	Equinele SPS Pump	2-2-8294307-290				123,260.81		
for PSA02 presentation take amounts recorded as TCA out of capital expense including contributed assets									
						8,778,426.00	8,778,426.00		



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

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

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

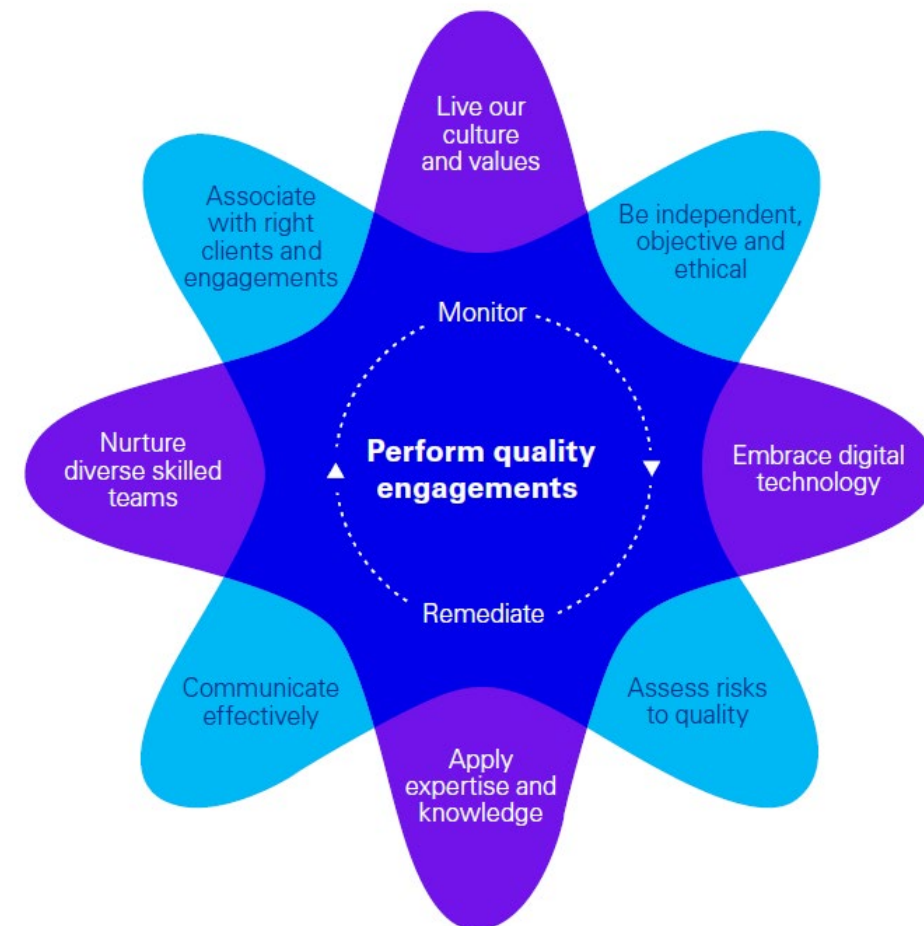
Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



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

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

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





Appendix 2: Audit quality - Indicators (AQIs)

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

Audit team composition

- Experience, commitment and knowledge of the broader public sector
- A combination of continuity and fresh perspectives
- Access to specialist resources with public sector experience

Technology in the audit

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

Independence

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

Client preparedness

- Key financial records and working papers were not readily available throughout the audit. Through the course of the audit, several journal entries were posted to correct the accounting. The audit was completed over several months in tranches as information was provided resulting in additional time being spent on the audit.

Council and members

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



Nothing to report



Some matters to report



Specific matters to report



Appendix 3: Future accounting pronouncements

Asset retirement obligations (“AROs”)

Effective date

December 31, 2023

Summary and implications

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

Financial instruments & foreign currency translation

Effective date

December 31, 2023

Summary and implications

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



Appendix 3: Future accounting pronouncements (continued)

Revenue

Effective date

December 31, 2024

Summary and implications

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

Public Private Partnerships ("P3s")

Effective date

December 31, 2024

Summary and implications

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

Purchased intangibles

Effective date

December 31, 2024

Summary and implications

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

Appendix 3: Future accounting pronouncements (continued)

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

1

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

2

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

3

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

4

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



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: implementation project

Project planning

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

Scoping

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

Measurement

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

Financial reporting

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



Appendix 3: Future accounting pronouncements (continued)

Asset retirement obligations: implementation milestones

PHASE 1

Step 1:

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

Step 2:

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

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

PHASE 2

Step 3:

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

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

Step 4:

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

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



Appendix 4: Audit and assurance insights

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

Accelerate 2024

The key issues driving the audit committee agenda in 2024.

KPMG Audit & Assurance Insights

Curated research and insights for Audit Committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities.

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping Audit Committee effectiveness in Canada

KPMG Learning Academy

Technical accounting and finance courses designed to arm you with leading-edge skills needed in today's disruptive environment.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.

Other Insights

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.

Momentum

A quarterly newsletter providing curated insights for management, boards and Audit Committees.

Uncertain Times Financial Reporting Resource Centre

Uncertain times resource center provides insights to support clients facing challenges relating to COVID-19, natural disasters and geopolitical events.

Environmental, social and governance (ESG)

Building a sustainable, resilient and purpose-led organization



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



Consolidated Financial Statements of

**MUNICIPALITY OF NORTH
GRENVILLE**

Year ended December 31, 2022

DRAFT

MUNICIPALITY OF NORTH GRENVILLE

Consolidated Financial Statements

Year ended December 31, 2022

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Independent Auditor's Report

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Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

Karen Dunlop
Chief Administrative Officer

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Municipality of North Grenville

Opinion

We have audited the consolidated financial statements of the Municipality of North Grenville (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated municipal equity for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended and
- notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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

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

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(date)

MUNICIPALITY OF NORTH GRENVILLE

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash	\$ 36,040,327	\$ 34,493,339
Long-term investments (note 3)	200,000	796,000
Taxes receivable	2,536,689	2,425,239
User charges receivable	984,301	719,129
Accounts receivable	1,728,650	1,595,589
Loan receivable (note 4)	445,510	-
Inventory for resale	3,995	22,745
Long-term receivables	79,875	84,485
	<u>42,019,347</u>	<u>40,136,526</u>
Financial liabilities:		
Accounts payable and accrued liabilities	4,970,379	5,623,776
Prepaid property taxes	1,580,169	1,514,443
Accrued landfill closure and post closure (note 14)	3,379,347	3,118,145
Other current liabilities	2,253,146	1,890,469
Deferred revenue - obligatory reserve funds (note 6)	9,171,754	5,588,792
Deferred revenue	347,796	454,080
Long-term liabilities (note 7)	16,382,988	18,266,662
	<u>38,085,579</u>	<u>36,456,367</u>
Net financial assets	3,933,768	3,680,159
Non-financial assets:		
Tangible capital assets (note 15)	104,759,286	102,710,773
Total non-financial assets	<u>104,759,286</u>	<u>102,710,773</u>
Contractual obligations (note 11)		
Contingent liabilities (note 12)		
Commitments (note 13)		
Municipal equity (note 8)	<u>\$ 108,693,054</u>	<u>\$ 106,390,932</u>

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

MUNICIPALITY OF NORTH GRENVILLE

Consolidated Statement of Operations and Accumulated Municipal Equity

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

	2022 Budget (note 17)	2022 Actual	2021 Actual
Revenue:			
Taxation	\$ 16,558,989	\$ 17,042,362	\$ 16,292,355
User charges	8,383,408	7,693,674	6,694,499
Development charges	1,865,610	348,120	3,328,781
Government grants	4,070,439	2,483,330	4,508,417
Other:			
Licenses and permits	820,072	887,168	829,318
Penalties and interest on taxes	120,000	345,365	340,022
Interest and dividend income	210,000	658,277	589,101
Other	50,390	420,431	1,746,985
Rental income	—	2,582,619	—
Forgiveness of debt	—	1,020,900	712,098
Contributed tangible capital assets	—	184,238	6,997,053
Total revenue	32,078,908	33,666,484	42,038,629
Expenses (note 16):			
General government	5,006,364	5,397,797	6,665,172
Protection to persons and property	4,892,128	4,814,066	6,880,477
Transportation services	4,063,344	5,677,840	5,540,941
Environmental services	5,860,495	6,732,462	6,044,876
Health services	214,354	145,164	117,685
Recreation and cultural services	4,549,505	5,004,373	3,886,615
Planning and development	1,692,227	1,119,708	949,483
Kemptville Campus Education and Community Centre	—	2,472,952	—
Total expenses	26,278,417	31,364,362	30,085,249
Annual surplus	5,800,491	2,302,122	11,953,380
Municipal equity, beginning of year	106,390,932	106,390,932	94,437,552
Municipal equity, end of year	\$ 112,191,423	\$ 108,693,054	\$ 106,390,932

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

MUNICIPALITY OF NORTH GRENVILLE

Consolidated Statement of Changes in Net Financial Assets

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

	2022 Budget (note 17)	2022 Actual	2021 Actual
Annual surplus	\$ 5,800,491	\$ 2,302,122	\$ 11,953,380
Acquisition of tangible capital assets	(17,169,950)	(6,091,274)	(12,888,144)
Amortization of tangible capital assets	—	4,042,761	3,577,109
Loss on disposal of assets	—	—	3,272
Disposition of inventory	—	—	49,732
Change in net financial assets	(11,369,459)	253,609	2,695,349
Net financial assets, beginning of year	3,680,159	3,680,159	984,810
Net financial assets (net debt), end of year	\$ (7,689,300)	\$ 3,933,768	\$ 3,680,159

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

MUNICIPALITY OF NORTH GRENVILLE

Consolidated Statement of Cash Flows

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

	2022	2021
Operating activities:		
Annual surplus	\$ 2,302,122	\$ 11,953,380
Item not involving cash:		
Amortization of tangible capital assets	4,042,761	3,577,109
Loss on disposal of assets	—	3,272
Forgiveness of debt	(1,020,900)	(712,098)
Accrued landfill closure and post closure	261,202	(281,967)
Change in non-cash operating working capital:		
Taxes receivable	(111,450)	486,284
User charges receivable	(247,292)	32,219
Accounts receivable	(150,941)	692,762
Loan receivable	(445,510)	-
Long-term term receivables	4,610	(43,580)
Prepaid property taxes	65,726	189,548
Accounts payable and accrued liabilities	(653,397)	1,710,908
Other current liabilities	362,677	250,955
Inventories	18,750	30,982
Deferred revenue	(106,284)	454,080
Deferred revenue - obligatory reserve funds	3,582,962	(114,485)
Net change in cash from operations	7,905,036	18,229,369
Capital activities:		
Acquisition of tangible capital assets	(6,091,274)	(12,888,144)
Investing activities:		
Decrease in investments	596,000	2,000
Financing activities:		
Debt principal repayments	(862,774)	(781,979)
Increase in cash	1,546,988	4,561,246
Cash, beginning of year	34,493,339	29,932,093
Cash, end of year	\$ 36,040,327	\$ 34,493,339

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

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements

Year ended December 31, 2022

The Municipality of North Grenville (the 'Municipality') was incorporated January 1, 1998 as the Township of North Grenville (being an amalgamation of the former Township of Oxford-on-Rideau, Township of South Gower and the Town of Kemptville) and assumed its responsibilities under the authority of the Minister of Municipal Affairs and the Municipal Act. On July 14, 2003, the Municipality passed Bylaw 31-03 to amend the name to the Municipality of North Grenville. The Municipality operates as a lower tier government in the United Counties of Leeds and Grenville, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

1. Significant accounting policies:

The consolidated financial statements of the Municipality of North Grenville 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 adopted by the Municipality are as follows:

(a) Basis of consolidation:

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

- Public Library Board
 - Old Town Kemptville Business Improvement Area Board
 - Police Services Board
 - North Grenville Community Centre
 - Kemptville Campus Education and Community Centre

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

(b) Basis of accounting:

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

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

- (ii) Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the change in net financial assets for the year.
- (iii) Trust funds and their related operations administered by the Municipality are not included in these consolidated financial statements but are reported separately on the Trust Funds Statement of Financial Activities and Financial Position.

(c) Taxation and related revenues:

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ('MPAC'). Tax rates are established by the Municipality Council, incorporating amounts to be raised for local services, amounts to be raised on behalf of the United Counties of Leeds and Grenville for regional services, and amounts the Municipality 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 Municipality is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period in which the interest and penalties are applied.

(d) Tangible capital assets:

Tangible capital assets are recorded at historical cost or where historical cost records were not available, other methods determined to provide a best estimate of historical cost and accumulated amortization of the assets. In certain cases the Municipality used replacement costs and appropriate indices to deflate the replacement cost to an estimated historical cost at the year of acquisition. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Tangible capital assets (continued):

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

Asset	Useful Life - Years
Land improvements	10 to 25
Buildings	20 to 50
Equipment	3 to 15
Vehicles	5 to 25
Linear Assets	
Roads	30
Bridges	65
Sidewalks	50
Streetlights	30
Water distribution	60
Wastewater collection	60
Storm sewer collection	60

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

The Municipality has a capitalization threshold of \$10,000 for vehicles and equipment, \$20,000 for buildings and \$50,000 for linear assets so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operations reasons.

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

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

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Tangible capital assets (continued):

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

(e) Leases:

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

(f) Inventories and prepaid expenses:

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

(g) Pension and employee benefits:

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

As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report was at December 31, 2022, at that time, the plan reported a \$6.7 billion actuarial deficit (2021 - \$3.1 billion actuarial deficit).

(h) Government transfers:

Government transfers are recognized in the consolidated financial statements as revenue 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.

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

2. Significant accounting policies (continued):

(i) Deferred revenue:

The Municipality 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 Municipality receives restricted contributions under the authority of Federal and Provincial legislation and Municipal 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.

(j) Investments:

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

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

(k) Landfill closure and post-closure liabilities:

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

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

(l) Liability for contaminated sites:

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

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(l) Liability for contaminated sites (continued):

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

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

(m) Use of estimates:

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

2. Operations of the School Boards and United Counties of Leeds and Grenville:

The Municipality collected and made property tax transfers including payments in lieu of property taxes, to the School Boards and the United Counties of Leeds and Grenville as follows:

	School Boards		Counties	
	2022	2021	2022	2021
Property taxes	\$ 5,528,849	\$ 5,310,199	\$ 10,527,625	\$ 9,949,641
Taxation from other governments	28,829	28,828	56,136	63,340
Amounts requisitioned and paid	\$ 5,557,678	\$ 5,339,027	\$ 10,583,761	\$ 10,012,981

3. Long-term investments:

Long-term term investments, which consist of bonds in chartered banks and investment banks, are recorded on the consolidated statement of financial position at cost plus accrued interest. They have a market value of \$200,000 as at December 31, 2022 (2021 - \$796,000).

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

4. Loan receivable:

	2022	2021
Loan receivable from Ferguson Forest Centre Foundation., \$1,490 monthly plus interest at 5.4% and due November 2027. \$	445,510	\$ -
Less: loan receivable within one year	(17,880)	-
	\$ 427,630	\$ -

5. Bank indebtedness:

The Municipality's financial agreement with its bank provides for an operating credit facility of up to \$3,500,000 to finance expenses, pending receipt of property taxes and other income. Interest on funds drawn is charged at the Canadian Imperial Bank of Commerce's prime rate minus 0.25%. As at December 31, 2022, there was \$Nil (2021 - \$Nil) drawn on the facility.

6. Deferred revenue - obligatory reserve funds:

A requirement of public sector accounting principles of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred 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.

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

The transactions for the year are summarized as follows:

	Provincial Gas Tax Funding	Canada Community Building Fund	Development charges	Parkland	Government grants	Total
January 1, 2022	\$ 57,446	\$ 120,534	\$ 5,124,048	\$ 286,764	\$ -	\$ 5,588,792
Contributions from developers	-	-	2,920,706	103,550	-	3,024,256
Government grants	60,071	521,746	-	-	669,549	1,251,366
Transfer for tangible capital assets	-	(459,789)	(348,120)	-	(158,192)	(966,101)
Interest	1,893	5,933	250,418	6,403	8,794	273,441
December 31, 2022	\$ 119,410	\$ 188,424	\$ 7,947,052	\$ 396,717	\$ 520,151	\$ 9,171,754

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

7. Long-term liabilities:

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

	2022	2021
Forgivable loan (0.000%), forgiven on an annual basis, determined by a summary report of eligible costs made by the Municipality and approved by the mortgage holder, by the end of the 7 year term of agreement	\$ 1,039,926	\$ 2,060,826
Senior Secured Bonds Series B, secured by the North Grenville Municipal Complex, payable interest only monthly at 6.382%, for five years, payable monthly thereafter in blended principal and interest payments of \$38,403, due May 1, 2035	3,962,601	4,166,804
Senior Secured Bonds Series C, secured by the North Grenville Municipal Complex, payable interest only, monthly at 6.382%, principal due May 1, 2035	1,055,000	1,055,000
Fixed rate bank loan with the Canadian Imperial Bank of Commerce payable in monthly blended payments of principal and interest of \$16,120, due March 2022	603,428	778,924
Ontario Infrastructure Projects Corporation loans with maturity dates from 2025 to 2048 with varying interest rates between 2.59% to 4.85%	9,544,401	9,989,739
Canada Mortgage and Housing Corporation maturing August 2025 with an interest rate of 3.59%	97,757	130,884
Instalment debentures with the Province of Ontario under the Ontario Tile Loan Program. The responsibility for payment of principal and interest charges for tile drainage assistance loans has been assumed by individuals.	79,875	84,485
	\$ 16,382,988	\$ 18,266,662

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

7. Long-term liabilities (continued):

(b) Principal payments fall due as follows:

2023	\$ 1,593,619
2024	1,041,519
2025	1,074,632
2026	896,665
2027	727,936
2028 and thereafter	11,048,617
	\$ 16,382,988

(c) Interest expense on long-term term liabilities in 2022 amounted to \$984,280 (2021 - \$441,654).

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

8. Municipal equity:

	2022	2021
Investment in tangible capital assets:		
Tangible capital assets	\$ 104,759,286	\$ 102,710,773
Debt	(16,303,113)	(18,182,177)
	88,456,173	84,528,596
Municipal	—	2,067,777
Unrestricted surplus:		
Old Kemptville BIA	40,947	85,395
North Grenville Community Centre	26,927	26,911
Police Services Board	2,057	1,628
Library Board	(6,799)	14,340
Kemptville Campus Education and Community Centre	152,911	—
Unfunded landfill closure	(3,379,347)	(3,118,145)
Reserves (Schedule 1)	20,247,688	19,857,347
Reserve funds (Schedule 1)	3,152,497	2,927,083
Total accumulated municipal equity	\$ 108,693,054	\$ 106,390,932

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

9. Pension contributions:

The Municipality 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 Municipality does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

The amount contributed to OMERS was \$651,208 (2021 - \$659,287) for current services and is included as an expense on the consolidated statement of operations and accumulated municipal equity classified under the appropriate functional expenditure.

10. Trust funds:

Trust funds administered by the Municipality amounting to \$102,912 (2021 - \$99,414) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the Municipality for the benefit of others, they are not presented as part of the Municipality's financial position or financial activities.

11. Contractual obligations:

The Municipality has entered into the following contractual service commitments:

- (a) The Municipality has a contract with the Ontario Provincial Police for the provision of policing services. The contract is a fee for service contract and is reviewed annually. The contract costs for 2022 were \$2,390,868 (2021 - \$2,423,892).
- (b) The Municipality negotiated a Long-term term contract with Emterra Group for the collection and disposal of recycled materials. The contract expires October 31, 2025. Annual charges are determined based on the number of households in the Municipality and an annual escalation in the rate per household based on the Consumer Price Index. Payments made under the contract for 2022 were approximately \$1,118,046 (2021 - \$918,978).
- (c) In August 2022, the Municipality entered into a capital contract for the Riverside Park Project. The contract was for \$3,796,000 plus applicable taxes. The project was completed in fiscal 2023.

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

12. Contingent liabilities:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2022, management believes that the Municipality has valid defences and appropriate reserves and insurance coverages in place.

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

13. Commitments:

- (a) The Municipality has approved a multi-year funding commitment to the Kemptville District Hospital for capital expansion. The Municipality will provide \$1,360,000 over a thirteen year period, commencing upon construction approval. The first payment was remitted in 2009.

The commitment is:

2009	Paid on Confirmation of Provincial Funding	\$	80,000
2010	Payable on Award of the Construction Contract		80,000
2011	Paid Towards Commitment		80,000
2011-2014	Year 1 to 4	\$50,000 per year	\$ 200,000
2015-2016	Year 5&6	\$100,000 per year	200,000
2017-2022	Year 7 to 12	\$100,000 per year	600,000
2023	Year 13	\$120,000 per year	120,000

In 2021, the Municipality made a further commitment to contribute up to 50% of the costs to expand the facilities at the Kemptville District Hospital to accommodate a CT Scanner, to a maximum of \$900,000 over a period of 10 years, commencing in 2023.

- (b) The Municipality entered into a deferral development charge / loan agreement with Stanley Field Co-operative Development Corporation and Home Ownership Alternatives Non Profit Corporation (Greater Toronto Area) ('HOA') for the purpose of providing loans to qualified purchasers to assist them in purchasing units in the development.

The original amount of the loan is \$937,679 and security has been registered against the properties in favour of the Municipality. A partial payment of the loan is due on each disposition of a unit of a qualified purchaser equal to the amount loaned by HOA to the purchaser from the Municipal loan fund. Any unpaid balance of fifty percent of the Municipal loan is due ten years from the condominium registration date. Further, any unpaid balance of 75% of the Municipal loan is due ten years from Phase 2 registration date. Any remaining balance of the Municipal loan shall be due ten years from the Phase 3 registration date.

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Commitments (continued):

(b) (continued):

To date, funds of \$710,728 have been repaid to the Municipality and the remaining loans have been fully provided for such that no asset has been recorded in the consolidated financial statements.

14. Landfill closure and post closure liability:

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

The Municipality currently has four landfill sites, Oxford Mills, Burritts Rapids, Kemptville and South Gower. The Oxford Mills site is no longer accepting waste disposal but is being used as a waste transfer station. The site has not been formally closed in accordance with Ministry of Environment standards. Estimated post closure costs are approximately \$1,620,000. The Burritts Rapids site has not accepted waste since 1999, however, the site has not been formally closed in accordance with Ministry of Environment standards. The estimated closure costs are approximately \$1,120,000. The anticipated closure plan involves placement of low permeability native soils over the buried wastes, landscaping and re-vegetation. The Kemptville site is closed and closure costs of approximately \$205,000 were incurred in 2009 and \$356,000 in 2010. The South Gower site was closed in 2001.

Annual post closure maintenance and monitoring requirements are estimated to be \$83,000 per annum, in aggregate.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-five-year period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

14. Landfill closure and post closure liability (continued):

Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the Municipality's average long-term borrowing rate of 4.0% and using an assumed rate of 2.0% for inflation. The estimated total landfill closure and post-closure care expenses are calculated to be approximately \$3.38 million. For sites that are inactive, the estimated liability for these expenses is recognized immediately. Included in liabilities on the Consolidated Statement of Financial Position at December 31, 2022 is an amount of \$3,379,347 (2021 - \$3,118,145) with respect to landfill closure and post-closure liabilities recognized to date.

15. Tangible capital assets:

Cost	Balance at December 31, 2021	Transfers and additions	Disposals and adjustments	Balance at December 31, 2022
Land	\$ 2,235,734	\$ 4,250	\$ —	\$ 2,239,984
Land improvements	3,666,614	—	—	3,666,614
Buildings	63,456,705	185,565	—	63,642,270
Equipment	4,896,530	458,064	—	5,354,594
Vehicles	7,362,466	457,734	(330,650)	7,489,550
Linear assets:				
Roads	38,286,602	1,806,773	—	40,093,375
Bridges	2,050,360	735,563	—	2,785,923
Sidewalks	987,530	—	—	987,530
Streetlights	744,917	133,938	—	878,855
Water distribution	8,136,073	164,780	—	8,300,853
Wastewater collection	10,394,367	10,791	—	10,405,158
Storm sewer collection	6,282,069	—	—	6,282,069
Construction in progress:				
Water and wastewater	1,639,549	919,002	—	2,558,551
Road construction	280,491	(9,974)	—	270,517
Recreation	177,368	1,040,296	—	1,217,664
Fire	—	184,492	—	184,492
Total	\$ 150,597,375	\$ 6,091,274	\$ (330,650)	\$ 156,357,999

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

15. Tangible capital assets (continued):

Accumulated amortization	Balance at December 31, 2021	Amortization and adjustments	Transfers, and disposals	Balance at December 31, 2022
Land	\$ —	\$ —	\$ —	\$ —
Land improvements	1,286,659	132,760	—	1,419,419
Buildings	19,022,998	1,555,210	—	20,578,208
Equipment	2,461,754	219,542	—	2,681,296
Vehicles	3,207,591	461,300	(330,650)	3,338,241
Linear assets:				
Roads	15,679,857	969,791	—	16,649,648
Bridges	547,656	287,106	—	834,762
Sidewalks	259,602	24,713	—	284,315
Streetlights	163,094	44,212	—	207,306
Water distribution	2,543,971	110,503	—	2,654,474
Wastewater collection	1,351,675	165,753	—	1,517,428
Storm sewer collection	1,361,745	71,871	—	1,433,616
Construction in progress:				
Water and wastewater	—	—	—	—
Road construction	—	—	—	—
Recreation	—	—	—	—
Fire	—	—	—	—
Total	\$ 47,886,602	\$ 4,042,761	\$ (330,650)	\$ 51,598,713

	Net book value December 31, 2021	Net book value December 31, 2022
Land	\$ 2,235,734	\$ 2,239,984
Land improvements	2,379,955	2,247,195
Buildings	44,433,707	43,064,062
Equipment	2,434,776	2,673,298
Vehicles	4,154,875	4,151,309
Linear assets:		
Roads	22,606,745	23,443,727
Bridges	1,502,704	1,951,161
Sidewalks	727,928	703,215
Streetlights	581,823	671,549
Water distribution	5,592,102	5,646,379
Wastewater collection	9,042,692	8,887,730
Storm sewer collection	4,920,324	4,848,453
Construction in progress:		
Water and wastewater	1,639,549	2,558,551
Road construction	280,491	270,517
Recreation	177,368	1,217,664
Fire	—	184,492
Total	\$ 102,710,773	\$ 104,759,286

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

16. Segmented information:

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

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

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

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

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MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

16. Segmented information (continued):

2022	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Recreation and culture Services	Planning and Development	Kemptville Campus Educatin & Community Centre	2022 Total
Revenue:									
Government conditional grants	\$ 1,160,534	\$ 177,083	\$ 617,981	\$ 288,990	\$ -	\$ 64,662	\$ 131,137	\$ 42,943	\$ 2,483,330
User fees	239,528	49,186	103,297	5,787,825	23,348	1,205,029	285,461	-	7,693,674
Licenses and permits	23,343	832,578	31,247	-	-	-	-	-	887,168
Rental income	-	-	-	-	-	-	-	2,582,619	2,582,619
Other	181,857	5,000	-	-	-	233,273	-	301	420,431
	1,605,262	1,063,847	752,525	6,076,815	23,348	1,502,964	416,598	2,625,863	14,067,222
Expenses:									
Salaries and wages	2,192,785	1,571,457	2,220,563	1,466,484	3,775	2,465,587	766,619	469,899	11,157,169
Debenture interest	140,259	56,299	13,862	169,698	-	586,403	17,759	-	984,280
Materials and services	2,102,116	2,833,353	1,828,362	3,880,860	38,789	1,512,541	321,769	2,003,053	14,520,843
External transfers	379,909	163,532	13,268	-	102,600	-	-	-	659,309
Amortization	582,728	189,425	1,601,785	1,215,420	-	439,842	13,561	-	4,042,761
Total expenses	5,397,797	4,814,066	5,677,840	6,732,462	145,164	5,004,373	1,119,708	2,472,952	31,364,362
Annual deficit before the undernoted items									(17,297,140)
Funding through:									
Taxation									17,042,362
Penalties and interest									345,365
Investment income									658,277
Development charges									348,120
Contributed tangible capital assets									184,238
Forgiveness of debt									1,020,900
Annual surplus									\$ 2,302,122

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

16. Segmented information (continued):

2021	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Recreation and culture Services	Planning and Development	2021 Total
Revenue:								
Government conditional grants	\$ 2,243,354	\$ 431,677	\$ 1,798,575	\$ -	\$ -	\$ 34,811	\$ -	\$ 4,508,417
User fees	40,661	46,771	152,094	5,569,311	11,776	614,734	259,152	6,694,499
Licenses and permits	-	829,318	-	-	-	-	-	829,318
Other	60,093	-	-	103,915	-	2,295,075	-	2,459,083
	2,344,108	1,307,766	1,950,669	5,673,226	11,776	2,944,620	259,152	14,491,317
Expenses:								
Salaries and wages	2,467,436	1,196,284	1,793,521	1,294,871	-	2,171,233	655,211	9,578,556
Debenture interest	150,783	64,453	20,398	171,751	-	34,289	-	441,674
Materials and services	3,072,626	5,284,966	2,434,936	3,473,071	17,685	832,569	285,818	15,401,671
External transfers	-	156,003	-	-	100,000	830,236	-	1,086,239
Amortization	974,327	178,771	1,292,086	1,105,183	-	18,288	8,454	3,577,109
Total expenses	6,665,172	6,880,477	5,540,941	6,044,876	117,685	3,886,615	949,483	30,085,249
Annual deficit before the undernoted items								(15,593,932)
Funding through:								
Taxation								16,292,355
Penalties and interest								340,022
Investment income								589,101
Contributed tangible capital assets								6,997,053
Government transfers								3,328,781
Annual surplus								\$ 11,953,380

MUNICIPALITY OF NORTH GRENVILLE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

17. Budget figures:

The 2022 approved budget was prepared on a cash based approach with a reconciliation to a budget based on Public Sector Accounting Standards. The cash based approach includes capital expenses, repayment of long-term debt and transfers to and from reserves which are removed in the year end consolidated statement of operations and accumulated municipal equity. The revenue attributable to these items continue to be included in the consolidated statement of operations and accumulated municipal equity, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited consolidated financial statements.

	2022 Budget	2022 Actual
Total revenue	\$ 32,078,908	\$ 33,666,484
Total expenses	(26,278,417)	(31,364,362)
Net earnings	5,800,491	2,302,122
Amortization of tangible capital assets	–	4,042,761
Funds available	5,800,491	6,344,883
Capital expenses	(17,169,950)	(6,091,274)
Principal repayments	(1,191,348)	(858,164)
Forgiveness of debt	–	(1,020,900)
Decrease in operating surplus	\$ (12,560,807)	\$ (1,625,455)
Allocated as follows:		
Net transfers (from) to reserves	\$ (12,560,807)	\$ 615,755
Municipal	–	(2,067,777)
Public library board	–	(21,139)
Old Town Kemptville Business Improvement Area	–	(44,448)
Police Services Board	–	429
North Grenville Community Centre	–	16
Increase in unfunded landfill closure	–	(261,202)
Increase in Kemptville Campus Education and Community Centre	–	152,911
	\$ (12,560,807)	\$ (1,625,455)

MUNICIPALITY OF NORTH GRENVILLE

Schedule 1: Continuity of Reserves and Reserve Funds

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

	Budget 2022 (note 17)	Actual 2022	Actual 2021
Revenue:			
Investment income	\$ —	\$ 104,185	\$ 26,846
Net transfers from (to) other funds			
Transfers from operations	3,152,459	4,730,357	1,316,741
Transfers to capital acquisitions	(15,713,266)	(4,218,787)	(2,679,050)
Total net transfers	(12,560,807)	511,570	(1,362,309)
Reserves and reserve fund balances, change in year	(12,560,807)	615,755	(1,335,463)
Reserves and reserve fund balances, beginning of year	22,784,430	22,784,430	24,119,893
Reserves and reserve fund balances, end of year	\$ 10,223,623	\$ 23,400,185	\$ 22,784,430
Composition of Reserves and Reserve Funds			
		2022	2021
Reserves set aside for specific purposes by Council:			
Reserves set aside for specific purposes by Council			
Working capital and contingency		\$ 3,933,695	\$ 1,870,000
College		2,360,619	2,284,219
Economic development		7,656	7,656
Planning and development		71,888	71,888
Debt retirement		55,400	55,400
Contingency		437,901	437,901
Corporate services		2,194,251	3,146,563
Emergency and protective services		165,242	216,531
Road maintenance		321,172	321,172
Police services board		11,690	11,690
Ferguson Forest Centre		—	150,000
		9,559,514	8,573,020
For capital purposes:			
Building and bylaw capital		566,417	446,601
Recreation capital		202,610	152,615
Library		92,002	77,662
Waste management		913,782	913,782
Water and sewer		8,153,854	7,734,158
Public works		639,509	1,839,509
Policing		120,000	120,000
		10,688,174	11,284,327
Reserve funds:			
North Grenville Community Centre		3,152,497	2,927,083
Total reserves and reserve funds		\$ 23,400,185	\$ 22,784,430

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Municipality of North Grenville

Opinion

We have audited the financial statements of the Trust Funds of the Corporation of the Municipality of North Grenville (the Entity), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of financial activities and changes in fund balances for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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

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

Chartered Professional Accountants, Licensed Public Accountants
Kingston, Canada
(date)

MUNICIPALITY OF NORTH GRENVILLE

Trust Funds Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Cash	\$ 82,912	\$ 79,414
Investments	20,000	20,000
	\$ 102,912	\$ 99,414
Fund Balance		
Fund balance	\$ 102,912	\$ 99,414

See accompanying notes to financial statements.

MUNICIPALITY OF NORTH GRENVILLE

Trust Funds

Statement of Financial Activities and Fund Balance

December 31, 2022, with comparative information for 2021

	2022	2021
Revenue:		
Interest earned	\$ 898	\$ 4,160
Perpetual care receipts	2,600	–
Annual surplus	3,498	4,160
Fund balance, beginning of year	99,414	95,254
Fund balance, end of year	\$ 102,912	\$ 99,414

MUNICIPALITY OF NORTH GRENVILLE

Trust Funds
Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies:

The financial statements of the Municipality of North Grenville Trust Funds are prepared by management in accordance with Canadian public sector accounting standards.

(a) Basis of accounting:

These statements reflect the assets, liabilities, revenue, and expenses of the Trust Funds.

(b) Revenue recognition:

Revenue and expenses are recorded on an accrual basis.

The accrual basis recognizes revenue as they become available and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

(c) Use of estimates:

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

2. Statement of cash flows:

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



Municipality of North Grenville

To: **Council**

Meeting Date: May 7, 2024

Subject: Privacy Breach Policy

Report No: CAO-2024-002

Prepared by: Chloe Preston, Municipal Clerk

Recommendation(s)

THAT Council adopt the Privacy Breach Policy.

Executive Summary

Purpose

- To adopt a Privacy Breach Policy for the Municipality of North Grenville to address and ensure compliance with the Municipal Freedom of Information and Protection of Privacy Act as well as to safeguard the personal information of our residents and employees.

Key Findings

- In the absence of a policy regarding privacy breach, there have not been consistent procedures for staff to follow in the event of a breach
- To mitigate harm and maintain public trust, adoption of a policy is crucial to demonstrate the commitment of the Municipality to privacy protection and accountability

Financial Implications

- There are no financial implications to the adoption of this policy

Background/Analysis

The Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) mandates institutions to protect personal information and ensures individuals' right to privacy. Privacy breaches, involving the unauthorized use or disclosure of personal information,

can undermine public trust and have severe consequences for affected individuals and the Municipality. Therefore, implementing a Privacy Breach Policy is imperative to establish clear protocols for addressing breaches and mitigating their impact.

The draft policy affirms the Municipality's dedication to protecting personal information and complying with privacy protection requirements as per MFIPPA.

The draft policy provides a structured approach to identifying, containing, notifying, investigating, and reporting privacy reaches and includes a Risk Assessment Chart to determine the severity of the breach.

Relevance to Strategic Priorities

Strategic Pillar	4	Efficient Governance and Service Delivery
Goal	4.4	Commit to Continuous Improvement
Key Action	4.4.2	Implement a continuous review for existing processes and policies at both the departmental and corporate level.

Options and Discussion

1. Approve the recommendation
2. Do not approve the recommendation – without a Privacy Breach Policy in place, the Municipality opens itself up to risk in the absence of clear policies and procedures in the event of a breach.

Financial Impact

This item has been identified in the current budget: Yes ☐ No ☐ N/A

This item is within the budgeted amount: Yes ☐ No ☐ N/A

Staffing implications, as they relate to implementing Council's decision on this matter, are limited to the existing staff complement and applicable administrative policies as approved by Council.

Internal/External Consultation

Review of the draft policy was conducted by the Senior Management Team in consultation with the Human Resources Department.

Communications

The Municipality will initiate staff training and corporate wide circulation of the policy once adopted to provide all staff with the necessary knowledge of the newly adopted procedures.

Attachments

- Draft Privacy Breach Policy

**Policy Title: Privacy Breach Policy**

Policy Number:

Category: Administrative Policy

Department: Office of the CAO – Clerks Division

Related Policies: Records Management Policy, Acceptable Use of Technology

Approved By:

Effective Date:

Revision Date:

Policy Statement:

The Corporation of The Municipality of North Grenville is committed to protecting personal information in the custody or control of the municipality and comply with the privacy protection requirements as mandated by the Municipal Freedom of Information and Protection of Privacy Act.

Purpose:

The purpose of this policy is to ensure that all Municipality of North Grenville employees and Members of Council, at all times, comply with the privacy protection requirements as mandated by the Municipal Freedom of Information and Protection of Privacy Act.

This policy confirms The Municipality of North Grenville's obligation to protect personal information in the custody or control of the institution. Privacy Breaches undermine public trust in an institution and may result in significant harm to the Municipality and to those whose personal information is collected, used or disclosed inappropriately.

This policy outlines the steps that shall be followed when an alleged Privacy Breach is reported to ensure that it is quickly contained and investigated to mitigate the potential for further dissemination of personal information.

Application:

The Municipal Freedom of Information and Protection of Privacy Act provides a right of access to information under the control of institutions in accordance with the principles and to protect the privacy of individuals with respect to personal information about themselves held by institutions and to provide individuals with a right of access to that information.

Sections 31 & 32 of the Municipal Freedom of Information and Protection of Privacy Act outlines when an institution can use and/or disclose personal information in its custody or under its control. When the use or disclosure of personal information or records containing personal information violates Sections 31 or 32 of the Municipal Freedom of Information and Protection of Privacy Act or other applicable legislation, a privacy breach occurs. Privacy breaches can occur when personal information of residents or employees is stolen, lost, or mistakenly disclosed (e.g., personal information is mistakenly emailed to the wrong person).

Definitions:

“Act” means the Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, Chapter M. 56.

“Employee” means any paid employee, including, but not limited to, full-time, part-time, paid apprenticeships, and seasonal employees.

“Municipality” means the Corporation of The Municipality of North Grenville.

“Personal Information” means recorded information about an identifiable individual, including,

- a) Information relating to the race, national or ethnic origin, colour, religion, age, sex, sexual orientation or marital or family status of the individual;
- b) Information relating to the education or the medical, psychiatric, psychological, criminal or employment history of the individual or information relating to financial transactions in which the individual has been involved;
- c) Any identifying number, symbol or other particular assigned to the individual;
- d) The address and telephone number of the individual;
- e) The personal opinions or views of the individual except if they relate to another

individual;

- f) Correspondence sent to an institution by the individual that is implicitly or explicitly of a private or confidential nature, and replies to that correspondence that would reveal the contents of the original correspondence;
- g) The views or opinions of another individual about the individual; and
- h) The individual's name if it appears with other personal information relating to the individual or where the disclosure of the name would reveal other personal information about the individual.

“Privacy Breach” means the use or disclosure of personal information or records containing personal information in violation of Section 31 or 32 of the Act.

“Record” means any record of information however recorded, whether in printed form, on film, by electronic means or otherwise, and includes:

- a) Correspondence, a memorandum, a book, a plan, a map, a drawing, a diagram, a pictorial or graphic work, a photograph, a film, a microfilm, a sound recording, a videotape, a machine-readable record, any other documentary material, regardless of physical form or characteristics, and copy thereof; and
- b) Subject to regulations, any record that is capable of being produced from a machine-readable record under the control of an institution by means of a computer hardware and software of any other information storage equipment and technical expertise normally used by the institution.

Responsibilities:

Who

This policy applies to all Municipality of North Grenville employees, volunteers, agents, contractors, and members of Council.

The Municipal Clerk is responsible for the overall implementation and enforcement of this policy.

Compliance:

When a privacy breach is alleged to have occurred, municipal staff shall undertake immediate action. In all instances of a privacy breach or alleged breach the following procedure, conducted in quick succession, or concurrently, shall be followed.

Step 1: Identify and Alert

If a complaint has been received or you suspect that a privacy breach has occurred, contact the Municipal Clerk or designate immediately. The Municipal Clerk will then

investigate the validity of the complaint or suspicion. The “Risk Assessment Chart,” attached hereto as Appendix A, can be used to assist in determining if a privacy breach occurred. If a privacy breach is confirmed, the Municipal Clerk or designate will evaluate the severity of the breach and proceed accordingly.

Step 2: Contain

The Municipal Clerk shall, in cooperation with other staff, undertake the following actions to contain the alleged privacy breach:

- Retrieve and secure any records associated with the alleged breach;
- Where appropriate and depending on circumstances, isolate and suspend access to any system associated with the alleged breach (i.e. an electronic information system, change passwords, etc.);
- Suspend processes or practices which are believed to have served as a source for the alleged breach; and
- Take any other action necessary to contain the alleged breach.

Step 3: Notify

The Municipal Clerk shall notify the Information and Privacy Commissioner of Ontario (IPC) of all alleged and confirmed privacy breaches.

The Municipal Clerk shall notify all individuals affected by a privacy breach as soon as possible, via telephone followed with a formal letter that shall include the following information:

- Information surrounding the nature of alleged, or confirmed, privacy breach;
- The details of the breach (as understood at the time of notification);
- The specific personal information affected;
- Steps, if any, taken so far to control or reduce the harm;
- Future steps planned to prevent future privacy breaches;
- Steps the individuals can take to protect themselves; and
- Contact information for municipal staff and the Information and Privacy Commissioner of Ontario should they have any questions.

The Municipal Clerk or designate shall handle all inquiries with respect to privacy breaches and the actions of the municipality in response to an alleged or confirmed breach. The Municipal Clerk or designate will determine if other authorities or organizations, such as law enforcement, privacy commissioner's office, and/or professional/regulatory bodies should be informed of the breach.

Step 4: Investigate

After all efforts have been exhausted to contain the alleged privacy breach and notifying the affected individuals, the Municipal Clerk or designate shall undertake an investigation in an attempt to establish:

- Whether a privacy breach occurred;
- A timeline of the events that led to the breach;
- The source of the breach, including any policies or procedures responsible for the breach;
- The nature and sensitivity of the personal information disclosed;
- The number of individuals affected; and
- Any other factors relevant to the circumstances.

Step 5: Report and Follow-up

Following the completion of the investigation, a report shall be prepared by the CAO/Clerk or designate outlining the results of the investigation, including any recommendations to mitigate future incidents. Consistent with the privacy best practices, a copy of the report shall be forwarded to the IPC, as well as to all individuals who were affected by the privacy breach.

Risk Assessment Chart

The "Risk Assessment Chart" can be used to assist in determining if a privacy breach occurred. If you answer "No" to all risk factors, there is a low probability that personal information has been compromised and it's not likely a reportable breach. Regardless, the Municipal Clerk will make the determination.

Risk Assessment		Yes or No
1.	<p>Risk of identity theft Is there a risk of identity theft or other fraud?</p> <p>Identity theft is a concern if the breach includes unencrypted information such as names in conjunction with social insurance numbers, credit card numbers, driver's licence numbers, personal health numbers, debit card numbers with password information or any other information that can be used for fraud by third parties (e.g. financial information).</p>	
2.	<p>Risk of physical harm Does the loss of information place any individual at risk of physical harm, stalking or harassment?</p>	
3.	<p>Risk of hurt, humiliation, damage to reputation Could the loss of information lead to hurt, humiliation or damage to an individual's reputation?</p> <p>This type of harm can occur with the loss of information such as medical or disciplinary records.</p>	
4.	<p>Risk of loss of business or employment opportunities Could the loss of information result in damage to the reputation of an individual, affecting business or employment opportunities?</p>	

Policy Communication:

Policy will be distributed to staff to ensure that Staff are familiar with and follow the appropriate procedures.

Related Documents/Legislation:

Municipal Freedom of Information and Protection of Privacy Act

Authorization:

This Policy was authorized by Resolution Number _____ adopted by Council at its meeting held on _____.

Revision History

Document Owner	Revised Date	Reason for Changes

Contact:

Any questions or concerns regarding this Policy shall be directed to:

Chloe Preston, Municipal Clerk



Municipality of North Grenville

To: **Council**

Meeting Date: May 7, 2024

Subject: 2024 Municipal Tax Rate and BIA Levy Report No: FIN-2024-005

Prepared by: Dave Dancey, Deputy Treasurer

Recommendation(s)

THAT Council:

1. Approve and enact By-Law 34-24 to set the Final Municipal tax rate for the 2024 tax year.
2. Approve and enact By-Law 35-24 to set the Old Town Kemptville Business Improvement Area (BIA) levy for 2024.

Executive Summary

Purpose

- Per the Municipal Act 2001, the Municipality's Council shall pass a by-law levying a separate tax rate as specified in the by-law, on assessment in each property class in the local municipality rateable for local municipality purposes.
- The approved 2024 BIA budget requires a general levy of \$26,650 which will be placed on properties within the prescribed area. The by-law is required to collect said levy and remit to the BIA by the defined due dates.

Key Findings

- Property Tax has been identified as the main source of income for the Municipality, accounting for approximately seventy percent of total revenue for the 2024 financial year.
- The BIA levy is also identified as one of main sources of income for the BIA. The levy will be crucial to its ability to carry out all the activities identified in the BIA budget.

Financial Implications

- The implications of this by-law are as identified in the approved 2024 Operating and Capital budgets which identify taxation as the main funding source for all municipal activities.

Background/Analysis

In March 2024, Council approved the 2024 Operating and Capital budget with a tax rate increase set at 3.96% from 2023. Also in March 2024, Council authorized the Treasurer and Tax collector to send interim bills to all properties within the Municipality. The interim tax bills were set at fifty percent of the prior year's annualized taxes. The due date for the interim taxes was March 28th, 2024.

Relevance to Strategic Priorities

Strategic Pillar	4	Efficient Governance and Service Delivery
Goal	4.1	Provide Fiscal Responsibility
Key Action	4.1.1	Report on North Grenville's performance on the budget to increase transparency, and public access to information

Options and Discussion

1. Approve the recommendation: Council has approved the tax rate as part of its approval of the 2024 Operating and Capital budget. Property taxes and the BIA levy are main sources of funding to the Municipality and BIA respectively.
2. Do not approve the recommendation: The Municipality will not be able to be able to collect the tax revenue required to fund the majority of its 2024 budgets and the BIA will lose one of its main sources of income.

Financial Impact

This item has been identified in the current budget: Yes ☒ No ☐ N/A

This item is within the budgeted amount: Yes ☒ No ☐ N/A

Staffing implications, as they relate to implementing Council's decision on this matter, are limited to the existing staff complement and applicable administrative policies as approved by Council.

Internal/External Consultation

There was no internal/external consultation necessitated with respect to the matters addressed by this report.

Communications

It is recommended that Council approve and enact the by-laws to set the municipal tax rates and BIA levy rates for 2024, authorizing the Tax collector and Treasurer to collect both taxes and levies, and set the due dates for the final taxes as June 28th, 2024, and September 27th, 2024.

Attachments

- Municipality of North Grenville 2024 Tax Rates
- Draft By-Law 34-24
- Draft By-Law 35-24

**CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE
SCHEDULE "A" TO BY-LAW NO.**

GENERAL MUNICIPAL RATES 2024

	CLASS	CURRENT VALUE ASSESSMENT	TAX RATIO	TAX RATE	TAXES TO BE LEVIED
RT	RESIDENTIAL	2,566,329,595	1.0000	0.00652844	16,754,125
MT	MULTI-RESIDENTIAL	9,562,600	1.0000	0.00652844	62,429
NT	NEW MULTI-RESIDENTIAL	6,507,000	1.0000	0.00652844	42,481
CT	COMMERCIAL OCCUPIED	177,188,349	1.3464	0.00878989	1,557,466
CU	COMMERCIAL EXCESS LAND	3,073,300	0.9425	0.00615306	18,910
CX	COMMERCIAL VACANT LAND	12,387,700	0.9425	0.00615306	76,222
DT	OFFICE BLDG: FULL	97,800	1.3464	0.00878989	860
ST	SHOPPING CENTRE	13,891,919	1.3464	0.00878989	122,108
SU	SHOPPING CENTRE EXCESS LAND	60,800	0.9425	0.00615306	374
IT	INDUSTRIAL	4,804,100	1.8114	0.01182562	56,811
IU	INDUSTRIAL- EXCESS LAND	71,700	1.1774	0.00768658	551
IX	INDUSTRIAL- VACANT LAND	1,126,500	1.1774	0.00768658	8,659
PT	PIPELINES	7,469,000	1.6551	0.01080522	80,704
FT	FARMLANDS	105,346,500	0.2500	0.00163210	171,936
TT	MANAGED FOREST	3,523,000	0.2500	0.00163210	5,750
		2,911,439,863			18,959,387

CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

BY-LAW NO. 35-24

*A By-Law to Levy Taxes for the
Old Town Kemptville Business Improvement Area for the Year 2024*

WHEREAS the Council of the Corporation of the Municipality of North Grenville enacted By-Law 69-15, as amended, to establish a Board of Management for the Business Improvement Area and its designated area;

AND WHEREAS each year Council may levy a special charge on all businesses within the designated area;

NOW THEREFORE the Council of the Corporation of the Municipality of North Grenville enacts as follows:

1. For the year 2024, the Corporation of the Municipality of North Grenville shall levy upon the commercial assessments of properties within the area designated in By-law 69-15, as amended, the following Business Improvement Area Special Rate:
0.001924428
2. The estimates for the current year for the Business Improvement Area, as set forth in Schedule "A" are hereby adopted and constitute part of this by-law.
3. The said special area rate shall be collected pursuant to By-Law 35-24.
4. The Clerk of the Municipality of North Grenville is hereby authorized to make any minor modifications or corrections of an administrative, numerical, grammatical, semantically or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
5. This by-law shall come into force and effect on the date of passing.

PASSED AND ENACTED
THIS 7th DAY OF MAY, 2024.

NANCY PECKFORD
Mayor

CHLOE PRESTON
Clerk

CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

SCHEDULE "A" TO BY-LAW NO. 35-24

Old Town Kemptville Business Improvement Area

2024 Operating Budget

For the Year Ending December 31, 2024

Revenues

Commercial Levy	26,650
Associate Memberships	900
Sponsorships	1,000
Buskerfest Sponsorships and Vendor Fees	18,000
Covid Recovery Grant	40,000
Grants & HST Refund	20,000
Buskerfest Reserve	<u>10,979</u>
	<u>117,529</u>

Expenses

Salaries, Deductions and Benefits	55,000
Summer Student additional expenses	2,700
New Laptop and software subscriptions	2,000
Credit Card Security	5,000
Strategic Expansion Plan	15,000
<i>Marketing and Communications</i>	
Website	1,200
3rd Party Sponsorships	1,500
Paid Advertising	3,000
Seasonal Events	10,000
Buskerfest	40,000
	300
Rent	3,000
Memberships, Conferences	1,000
Professional & Consulting Fees	1,000
Supplies & Printing	<u>2,500</u>
Physical Enhancements (bike repair station etc.)	<u>143,200</u>

Net Surplus/Shortfall	-25,671
Projected Net Surplus, Beginning of 2024	74,352
Accumulated Surplus, End of 2024	48,681

CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

BY-LAW NO. 34-24

A By-Law to Levy Municipal Taxes for the Year 2024

WHEREAS the *Municipal Act 2001*, as amended, provides that for the purposes of raising the general and special local municipality levy, the council of the municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipal purposes, notwithstanding any assessment related to capping adjustments under Regulation 171101;

AND WHEREAS Ontario Regulation 171101, passed under the *Municipal Act 2001*, provides that assessment related tax increase for municipal and school purposes for properties belonging to the commercial, industrial and multi-residential classes shall be phased in at a rate of 5% per year;

AND WHEREAS the Council of the Corporation of the Municipality of North Grenville has prepared estimates setting out the amounts required to be used for lawful municipal purposes and the amounts required to be raised by taxation in 2024 in accordance with the last revised assessment roll;

AND WHEREAS property classes and tax ratios have been prescribed by the Minister of Finance under the *Assessment Act*, 1990, as amended, and as established by regulation;

NOW THEREFORE the Council of the Corporation of the Municipality of North Grenville enacts as follows:

1. For the year 2024, the Corporation of the Municipality of North Grenville shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Shopping Centre Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general and special area purposes as set out in Schedule "A" attached to this by-law.
2. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2024.
3. For payment-in-lieu due to the Corporation of the Municipality of North Grenville, the actual amount due to the Corporation of the Municipality of North Grenville shall be based on the assessment roll and the tax rates for the year 2024.
4. For the railway rights of way taxes due to the Corporation of the Municipality of North Grenville in accordance with the Regulations as established by the Minister of Finance, the actual amount due to the Corporation of the Municipality of North Grenville shall be based on the assessment roll and the tax rates for the year 2024.

5. If any section or portion of this by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Municipality of North Grenville that all remaining sections and portions of this by-law and of Schedule "A" continue in force and effect.
6. The date for payment of taxes under this by-law for Residential, Commercial, Industrial, Multi-Residential, Farmlands, Managed Forest and Pipeline Classes shall be September 27, 2024.
7. A percentage charge of 1.25% per month shall be imposed as a penalty for non-payment of and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month following the last day for payment of each such instalment and thereafter an additional charge of 1.25% shall be imposed and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December, 2024. Interest on arrears of taxes is at the rate of 1.25% per month. Where arrears of taxes exist any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
8. It shall be the duty of the Treasurer immediately after the dates named in Sections 6 and 7 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax instalments or parts thereof as shall not have been paid on or before the respective date provided aforesaid together with the said percentage charges as they are incurred.
9. The Treasurer, not later than 21 days prior to the date that the taxes are due, shall mail or cause to be mailed to the address of the residence or place of business or each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the respective date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments. A failure to receive the aforesaid notice in advance of the date for payment of any instalment does not affect the timing of default or the date from which interest shall be imposed.
10. The Tax Collector and Treasurer are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under Section 8 in respect to non-payment of taxes or any instalment thereof.
11. Taxes shall be payable to the Municipality of North Grenville and shall be paid to the Tax Collector at the Municipal Office, 285 County Road 44. Taxes may also be paid by mail, or if paid before the due date, at most Chartered Banks and Financial Institutions, in person, by internet or by telephone, by making the appropriate arrangement with the financial institution.

12. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a charge on the appropriate tax account to be collected in a like manner as taxes.
13. Any surplus at the end of 2024 shall be transferred into working fund reserves and should there be a deficit, it shall be funded through working fund reserves.
14. Schedule "A" attached hereto constitutes part of this by-law.
15. The Clerk of the Municipality of North Grenville is hereby authorized to make any minor modifications or corrections of an administrative, numeric, grammatic, semantic or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
16. This by-law shall come into force and effect on the date of passing.

PASSED AND ENACTED
THIS 7th DAY OF MAY, 2024.

NANCY PECKFORD
Mayor

CHLOE PRESTON
Clerk



Municipality of North Grenville

To: **Council**

Meeting Date: May 7, 2024

Subject: Blue Community Policy

Report No: PRC-2024-001

Prepared by: Laura Valcour, Event Coordinator

Recommendation(s)

THAT Council adopt the Blue Community Policy to be implemented in phases to further support the designation of the Municipality of North Grenville as a Blue Community.

Executive Summary

Purpose

- To provide a Blue Community Policy that supports the provision and promotion of local well or municipal tap water and ban the sale and use of bottled water from municipal facilities and properties where potable water is available.

Key Findings

- PHASE 1 (2024) - The Municipality will encourage and promote the use of well water or municipal tap water in Municipal facilities to its stakeholders. The Municipality will include messaging in the facility contracts 'Conditions of Use' section, encouraging stakeholders to use municipal tap water. The Municipality Communications Team will promote through the Municipality's website and social media platforms. The Municipality will provide a firm timeline to implement the ban on the use and sale of bottled water to its stakeholders.
- PHASE 2 (2025/2026) - The Municipality will support its stakeholders by providing alternative methods of serving water at events held at indoor municipal facilities by installing water filling stations in the main lobby of the North Grenville Municipal Centre, upstairs in the North Grenville Municipal Centre, at the Curling Club and at the Private Blake Williamson Memorial Hall and implement the ban

on the sale and use of bottled water at indoor municipal facilities including the North Grenville Municipal Centre, Maplewood Hall, Private Blake Williamson Memorial Hall, the Curling Club and the canteen at the North Grenville Municipal Centre.

- PHASE 3 (2026/2027) - The Municipality will support its stakeholders by providing alternative methods of serving water at outside events held at Riverside Park and South Gower Park by purchasing a portable water filling station and potentially installing permanent water filling stations and implement the ban on the sale and use of bottled water on these municipal properties. The Municipality is currently researching the feasibility of installing permanent water filling stations at these locations.

Financial Implications

- PHASE 1 - Municipal staff would be tasked to provide the messaging for the facility 'Conditions of Use' and for promotion on the Municipality's website and social media platforms. Municipal staff would also be tasked with providing the timeline to stakeholders and researching costs associated with phase 2 and 3 to add to future budgets.
- PHASE 2 – Purchasing and installing water filling stations.
- PHASE 3 – Purchasing and installing water filling stations (where feasible) and purchasing a portable water filling station.

Background/Analysis

On April 19, 2022, the Municipality of North Grenville joined 40 other communities across Canada as being designated a Blue Community. A Blue Community recognizes the importance of protecting its water supply to ensure clean, safe water for generations to come. The Blue Communities Project calls on communities to ban or phase out the sale or use of bottled water in municipal facilities and municipal events.

As a Blue Community, the Municipality of North Grenville recognizes water as a fundamental right, which entitles everyone access to clean and safe water. In 2016, the Municipality of North Grenville installed water filling stations in the arena lobby to encourage the use of municipal tap water. In 2023 the Municipality also implemented using alternative methods of providing water other than bottled water at all municipal-run events, as well, the Municipality recently implemented the ban on the sale of water bottles from the vending machine located in the arena lobby.

To further support the Blue Community designation, the Municipality of North Grenville would like to ban the use and sale of bottled water at all municipal facilities and properties, whenever feasible. On March 13, 2024, the Municipality sent a survey to its stakeholders asking for their feedback with regards to phasing out the sale and the use of bottled water at their events. The following questions were asked:

1. How often do you sell/offer bottled water at your event?
2. How would a ban on selling or serving water bottles at your events impact you/your organization.
3. Would you consider alternative methods of serving and offering water to your patrons/guests? If so, what would those methods be?
4. What barriers would prevent you from offering other methods of water?
5. How important is it to you that your municipality encourages protection and preservation of water resources?
6. How important is it to you to help protect and preserve water resources?
7. If a ban of selling/serving bottled water were to be implemented, would you still rent the Municipality of North Grenville facilities?
8. Any other comments to add?

The survey results showed strong stakeholder support to phase out the use and sale of bottled water with the implementation of alternative methods supplied by the Municipality of North Grenville. Because of the financial implications that alternative methods create, the policy must be implemented in phases.

- PHASE 1 - To encourage and promote the use of local well or tap water at all municipal facilities and properties to the Municipality's stakeholders. The Municipality will also provide a timeline to implement the ban on the use and sale of bottled water at all municipal facilities and properties where potable water is available.
- PHASE 2 - To provide alternative methods to stakeholders to support the use of local well or municipal tap water and implement the ban on the sale and use of bottled water at indoor municipal facilities.
- PHASE 3 - To provide alternative methods to stakeholders to support the use of local well or municipal tap water and implement the ban on the sale and use of bottled water at outdoor municipal properties whenever feasible.

Relevance to Strategic Priorities

Strategic Pillar	1	Balanced and Environmentally Sustainable Growth
Goal	1.1	Mitigate Climate Change Impacts and Preserve the Natural Environment
Key Action	1.1.4	Strengthen Official Plan policies that direct and guide development on preserving the natural environments

Options and Discussion

1. Approve the recommendation with the phased approach.

2. Do not approve the recommendation with the phased approach, however this is not recommended due to the financial implications of Phase 2 and 3 that were not considered in the 2024 budget.

Financial Impact

This item has been identified in the current budget: Yes ☐ No ☒ N/A

This item is within the budgeted amount: Yes ☐ No ☐ N/A ☒

Phase One of the policy would have little to no financial impact. Phases Two and Three would need to be added as budgetary items for consideration in future budgets.

Staffing implications, as they relate to implementing Council's decision on this matter, are limited to the existing staff complement and applicable administrative policies as approved by Council.

Internal/External Consultation

Stakeholder survey and staff consultation were taken into consideration. Staff consulted with other municipalities. Stakeholders who answered the survey showed strong support for phasing out the use and sale of bottled water.

Communications

The Municipality will initiate a social media campaign to advise the public of the policy and the implementation process, as well as add messaging into the facilities 'Conditions of Use' portion of the contracts.

Attachments

- Blue Community Draft Policy



Policy Title: Blue Community Policy

Policy Number:

Category: Bottled Water

Department: Parks, Recreation and Culture

Related Policies:

Approved By:

Effective Date:

Revision Date:

Policy Statement:

The Municipality of North Grenville recognizes the importance of promoting sustainable water management practices and is committed to supporting The Blue Communities Project. This policy aims to encourage water conservation, protect water as a public resource, and promote public access to clean and safe water.

Purpose:

To provide a Blue Community Policy that supports the provision and promotion of local well or municipal tap water and ban the sale and use of bottled water from municipal facilities and properties where potable water is available.

1. To support the April 19, 2022, designation of the Municipality of North Grenville as a "Blue Community" by supporting the resolution to recognize water as a human right.
2. To commit to protecting water in the public interest by promoting publicly funded, owned, and operated water and wastewater services; and

3. To phase out and ban the sale and use of bottled water at municipal facilities and properties where potable water is available and to promote the use of municipal and well water in the Municipality of North Grenville.

Scope:

This policy is applicable to the Municipality of North Grenville Parks, Recreation and Culture facilities and properties. Exemptions to the policy are applicable in cases of emergencies, whether declared or non-declared, to the North Grenville Fire Service during emergencies and training evolutions and to outside workers who do not have access to potable water.

Policy:

1. PHASE 1 (2024) - Promote Local Well and Municipal Water Use

- 1.1. Encourage the use of well and municipal tap water in municipal facilities and properties to its stakeholders by including messaging in the 'Conditions of Use' portion of facility rental contracts.
- 1.2. Promote the use of well and municipal tap water to its stakeholders and residents through the Municipality's website and social media platforms.

2. PHASE 2 (2025/2026) – Implementing the Ban on the Use and Sale of Bottled Water at Indoor Municipal Facilities

- 2.1. Purchase and install permanent water filling stations at the Municipal Centre in the main entrance lobby, upstairs at the Municipal Centre, at the Curling Club and at Private Blake Williamson Memorial Hall.
- 2.2. Implement the ban of the use and sale of bottled water at indoor municipal facilities including North Grenville Municipal Centre, Maplewood Hall, the Curling Club, Private Blake Williamson Memorial Hall, and the canteen at the North Grenville Municipal Centre.
- 2.3. Promote the alternative methods that the Municipality put in place and the implementation date of the ban on the use and sale of bottled water at the indoor municipal facilities specified in 2.2 through the Municipality's website, social media platforms and media releases.

3. Phase 3 (2026/2027) – Implementing the Ban on the Use and Sale of Bottled Water at Riverside Park and South Gower Park

- 3.1. Purchase and install of permanent water filling stations (wherever feasible) and purchase of portable water filling station for outdoor events.
- 3.2. Implementation of the ban on the use and sale of bottled water at Riverside Park and South Gower Park.
- 3.3. Promote the alternative methods that the Municipality put in place and the implementation date of the ban on the use and sale of bottled water at Riverside

and South Gower Park through the Municipality's website, social media platforms and media releases.

Responsibilities:

PHASE 1

Event Coordinator/Sports Facilities and Advertising Clerk

- Provide and change the messaging in the 'Conditions of Use' portion of facility contracts.

Communications Team

- Design and create promotional content to include on the Municipality's website, social platforms, and media releases.

PHASE 2

Director of Parks, Recreation and Culture/Facilities Superintendent

- Purchase required equipment and oversee the installation of the permanent water filling stations to specified locations.
- Implement the ban of the use and sale of bottled water in municipal facilities.

Communications Team

- Design and create promotional content to include on the Municipality's website, social platforms, and media releases.

PHASE 3

Director of Parks, Recreation and Culture/Facilities Superintendent

- Purchase and install water filling stations at parks according to the feasibility research in phase one.
- Purchase portable water filling station for outdoor events.
- Implement the ban of the use and sale of bottled water at outdoor events held at Riverside Park and South Gower Park, whenever feasible.

Communications Team

- Design and create promotional content to include on the Municipality's website, social platforms, and media releases.

Policy Communication:

Promotion through the Municipality's website, social media platforms and media releases.

Related Documents/Legislation:

Resolution C-2022-168 – Blue Communities Project

Authorization:

This Policy was authorized by Resolution Number _____ adopted by Council at its meeting held on _____.

Revision History

Document Owner	Revised Date	Reason for Changes

Contact:

Any questions or concerns regarding this Policy shall be directed to:

Name, Title



Municipality of North Grenville

To: **Council**

Meeting Date: May 7, 2024

Subject: Zamboni Purchase

Report No: PRC-2024-003

Prepared by: Joe Petschenig, Facilities Superintendent

Recommendation(s)

THAT Council award the purchase of a Zamboni Model 526 propane ice resurfacer with options, tractor mount attachment, electric ice edger, and blade changing system from Zamboni for a total of amount of \$138,260.00 plus HST.

Executive Summary

Purpose

- To purchase a Zamboni Model 526 propane ice resurfacer with specified options, tractor mount attachment for outdoor ice services, electric ice edger, and blade changing system.

Key Findings

- The Municipality received two submissions in response to request for proposal PRC 24-02 – Ice Resurfacer, Tractor Mounted Ice Resurfacer and Ice Edger.
- Recommend the purchase of Option 1 from Zamboni to include a Zamboni Model 526 propane with options, tractor mount attachment, electric ice edger, and blade changing system in the amount of \$138,260.00 plus hst.

Financial Implications

- \$150,000 was approved in the 2024 Parks, Recreation Culture capital budget for an ice resurfacer, tractor attachment, electric ice edger and blade changing system.

Background/Analysis

The North Grenville Municipal Centre currently operates its twin ice pad facility using two propane Olympia ice resurfacers. One is a 2008 model and the other a 2018 model.

Propane combustion ice resurfacers are industry standard in meeting the needs of heavily programmed, twin ice pad facilities.

Although there have been recent advancements in electric/battery powered ice resurfacers, such equipment is best used in single ice pad facilities with light usage, thereby allowing the time for charging between floods. Additionally, electric/battery powered ice resurfacers have a higher upfront cost, cannot be serviced locally, and have an uncertain battery life span.

The Municipality requires an ice resurfacer that can meet the needs of up to 40 floods daily on weekends, extensive ice maintenance days twice a week, and intensive ice installation days, with no pause in meeting service needs of the facility.

The current 2008 model will be retained as a spare unit to ensure continuity in operations. In recent years breakdowns have limited services to the facility. A redundancy plan will be a welcome addition to the facility. This spare unit will help to ensure operations are maintained at all facilities not limited to the NGMC.

Electric edgers maintain the space between the arena boards and where the ice resurfacer cannot maintain. Electric edger options meet the needs of the facility as they are used for short durations as part of the facility closing process in evenings and on ice maintenance days.

The tractor attachment will be utilized at the outdoor refrigerated ice rink at Riverside Park and on the Skateway at Curry Park.

The blade changing process is considered to be a high-risk task as identified through health and safety risk assessments. The cutting blade on the ice resurfacers are changed three to four times per week depending on the programming of the facility. Having engineered equipment dedicated to this task will help reduce risk to staff. The blade change system is a good investment in equipment and processes.

The Municipality issued the request for proposal in accordance with the Municipality's Purchasing and Procurement Policy.

The request for proposal was advertised on the Municipality's website and emailed to three proponents.

The request for proposal was issued on March 15, 2024 and closed on April 10, 2024. The Municipality received the following proposals from Zamboni and Resurface corp.:

- 1) Zamboni option 1 package: **(Recommended option)**
 - Propane powered 526 model with options \$113,585.00.
 - Zamboni model 200- tractor attachment \$12, 500.00

- Zamboni electric ice edger \$5,750.00
- Blade change system \$ 3,175.00
- Transportation \$3,250.00
- Option 1 total \$138,260.00 plus HST

2) Zamboni option 2 package:

- Propane powered 526 model with options \$166,868.00.
- Zamboni model 200- tractor attachment \$12, 500.00
- Zamboni electric ice edger \$5,750.00
- Transportation \$3,250.00
- Option 2 total \$ 188,360.00 plus HST

3) Zamboni option 3 package:

- Zamboni Model 650LI model with options \$168,250.00
- Zamboni model 200- tractor attachment \$12, 500.00
- Zamboni electric ice edger \$5,750.00
- Transportation \$3,250.00
- Option 4 total \$189,750.00 plus HST

4) Zamboni option 4 package:

- Zamboni Model 650LI model with options \$219,025.00
- Zamboni model 200- tractor attachment \$12, 500.00
- Zamboni electric ice edger \$5,750.00
- Transportation \$3,250.00
- Option 1 total \$240,525.00 plus HST

Resurface Corp Option 1 Package:

- Olympia Millennium H Propane powered machine price less Lazer level system \$118,270.00
- 500 model Tractor attachment \$17,295.00
- Ice edger system \$ 6,285.00
- Blade change system \$18,975.00
- Option 1 Total price \$160, 825.00 with Blade change system plus HST
- Option 1 total price less blade change system \$141,850.00 plus HST

Resurface Corp Option 2:

- Olympia Millennium H electric lead acid powered machine price less Lazer level system \$148,595.00
- 500 model Tractor attachment \$17,295.00
- Ice edger system \$ 6,285.00
- Blade change system \$18,975.00
- Option 2 Total price \$ 191,150.00 with Blade change system plus HST
- Option 2 total price less blade change system \$172,175.00 plus HST

These submissions were reviewed for accuracy and completion based on the request for proposal specifications and budgetary constraints.

The addition of these assets to the Facilities division will be invaluable in meeting the department's operational and legislative responsibilities.

Relevance to Strategic Priorities

Strategic Pillar	4	Efficient Governance and Service Delivery
Goal	4.2	Commit to Asset Management Planning
Key Action	4.2.3	Ensure maintenance, review, and operational support requirements to existing assets.

Options and Discussion

1. Approve the recommendation.
2. Do not approve the recommendation.

Financial Impact

This item has been identified in the current budget:

Yes **X** No ☐ N/A ☐

This item is within the budgeted amount:

Yes **X** No ☐ N/A ☐

- \$150,000 was approved in the PRC capital budget.

Staffing implications, as they relate to implementing the Council's decision on this matter, are limited to the existing staff complement and applicable administrative policies as approved by Council.

Internal/External Consultation

Internal staff were consulted on fuel options based on service levels of the programmed facility.

Conclusion

Staff recommend the approval of purchasing option 1 from Zamboni, of a Zamboni Model 526 propane ice resurfacer with options, tractor mount attachment, electric ice edger, and blade changing system in the amount of \$138,260.00 plus HST.

Attachments

- None

Zamboni and Equipment

- Award the purchase of a Zamboni Model 526 propane ice resurfacer with options, tractor mount attachment, electric ice edger, and blade changing system from Zamboni for a total of amount of \$138,260.00 plus HST.

Zamboni and Equipment Justification

- **The Municipality requires an ice resurfacer that can meet the needs of up to 40 floods daily on weekends, extensive ice maintenance days twice a week, and intensive ice installation days, with no pause in meeting service needs of the facility.**
- **Approved in the 2024 Parks, Recreation Culture capital budget.**
- **The addition of these assets to the Facilities division will be invaluable in meeting the department's operational and legislative responsibilities.**

Zamboni and Equipment Budget and Bidding Process

BUDGET:

- **\$150,000 was approved in the 2024 Parks, Recreation Culture capital budget for an ice resurfacer, tractor attachment, electric ice edger and blade changing system.**
- **Recommended option is under budget at \$138,260.00 plus hst.**

BIDDING PROCESS: RFP issued on March 15, 2024 and closed on April 10, 2024.

- **Submission received from Zamboni with 4 package options.**
- **Submission received from Resurface Corp with 2 package options.**

Zamboni and Equipment Benefits

- **Efficient Governance and Service Delivery**
- **Commit to Asset Management Planning**
- **Ensure maintenance, review, and operational support requirements to existing assets.**



Corporation of The Municipality of North Grenville

Committee Name Committee Meeting No. 3

Minutes

Thursday, March 21, 2024 4:30 p.m.

Meeting Room 1, North Grenville Municipal Centre

Present

Member Phillip Seymour

Member Lorraine Rekmans

Regrets

Member Patti McDonald

Staff Present

Hillary Geneau, Director of Corporate Services

A. Open Meeting

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

B. Opening Prayer

Member Lorraine Rekmans provided an opening prayer.

C. Approval of the Agenda

The agenda was approved by consensus.

D. Disclosure of Interest

None.

E. Approve Minutes of Previous Meeting

E.1. Meeting Minutes – February 15, 2024

The meeting minutes of February 15, 2024 were approved by consensus.

F. Delegations

None.

G. Decision Items

G.1. Draft Reconciliation Framework

The members agreed to discuss this item further at the next meeting.

Member Lorraine Rekmans noted the section regarding land needs to be further discussed. The focus should not be righting the wrongs of the past, but visions of spaces should include Indigenous people. There should be recognition that Indigenous knowledge has value, particularly at a time when the world is facing climate, governance, and social issues. Some land must be given back, but what state is that land in. The historical mapping exercise would recognize places Indigenous people used, including trading sites, burial grounds, and villages. Elliot Lake gave some land back to Serpent River First Nation in 2022, and could be an example to examine. The Forest Stewardship Council certification process can also be an example of applying an Indigenous lens.

G.2. Membership Engagement

Director Hillary Geneau advised that she had contacted Mādahòkì Farm and the organizers of the Smiths Falls Power of the Drum Pow Wow to connect with Indigenous community members but has yet to hear back.

G.3. Significant Dates

The members reviewed the dates and discussed whether Louis Riel Day should be recognized. The members agreed to create a communications plan for the entire calendar at the next meeting.

Member Lorraine Rekmans suggested the seasons and the thirteen (13) moons be included. As well, most of the dates recognize tragic events, there should be dates to celebrate Indigenous culture.

G.4. Kemptville Campus Blanket Exercise

The members suggested the Campus hold the event at the space at the Ferguson Forest Centre. Members who are available will support by attending. The members would like to have Elder Aimee Bailey attend a Circle meeting ahead of the exercise so their work can be incorporated into the exercise.

H. Correspondence/Information Items/Reports

None.

I. Other Business

I.1. Items for Next Meeting

Carry-over items from this meeting will be added to the next meeting.

J. Public Questions

None.

K. Adjournment

Member Phillip Seymour provided a closing prayer.

The meeting was adjourned at 6:25 p.m.



Corporation of The Municipality of North Grenville

Minutes

Health, Wellness, Fitness, and Active Transportation Advisory Committee Meeting No. 1

Tuesday, February 13, 2024 5:00 p.m. Meeting Room #1/Hybrid Zoom

Present

Co-chair Councillor Doreen O'Sullivan

Councillor Debbie Wilson

Tanya Deans

Mike Amirault

Chris Wilson

Steve Gabell

Amy Culhane

Mark Kandalajt

Kathryn Allwright

Absent

Mayor Nancy Peckford

Anne Jesseau (Regrets sent.)

Robert Matheson (Regrets sent.)

Liz Sutherland

Charles McDonald

Robert Angi

Sherrie Guthrie

Member of Public

Jessica Hogan, Health Unit

Staff Present

Mark Guy, Director of Parks, Recreation and Culture

Mary Ashby, Executive Assistant, Parks, Recreation and Culture

A. Open Meeting – reading of Land Acknowledgement

The meeting was called to order by Co-chair Councillor Doreen O'Sullivan at 5:24 p.m. Quorum was reached at 5:00 p.m. however technical difficulties resulted in the late start of the meeting. Councillor Debbie Wilson read the Land Acknowledgement.

B. Disclosure of Interest

None.

C. Approve Minutes of Previous Meeting

HWFATAC-2024-01

Moved by: Mike Amirault

Seconded by: Kathryn Allwright

That the ATAC meeting minutes of November 15, 2023 be approved as presented.

HWFATAC-2024-02

Moved by: Tanya Deans

Seconded by: Steve Gabell

That the HWAF meeting minutes of December 11, 2023 be approved as presented.

D. Approval of Agenda

HWFATAC-2024-03

Moved by: Tanya Deans

Seconded by: Steve Gabell

That the HWFATAC agenda be approved.

E. Delegations

None

A moment was taken for introduction of committee members as the newly formed HWFATAC.

F. Decision Items

F.1 Appoint Co-Chair

HWFATAC-2024-04

Moved by: Mike Amirault

Seconded by: Steve Gabell

That Tanya Deans be appointed as HWFATAC Co-chair.

F.2 Establish Meeting Dates and Times for 2024

HWFATAC-2024-05

Moved by: Tanya Deans

Seconded by: Kathryn Allwright

That meetings will take place on 2nd Tuesday of the month, 5–7 with a break in July and August.

F.3 Committee Workplan Amalgamation

The committee agreed to review the Committee Workplan at the next meeting. Councillor Doreen O’Sullivan requested to have the previously passed resolution HWFAC-2202-09 re: adding naloxone to Municipal first aid kits in public settings, be added to the workplan as a completed item. Mary Ashby completed this.

G. Correspondence/Information Items/Reports

G.1 Update from Director Mark Guy on action items from November 15th meeting: Director Mark Guy met with Director Mike Finley to review the Public Works sidewalk plan for 2024. There is a plan for a sidewalk along Bridge Street from Van Buren Street the Parkinson Street Rail Trail connection. As well, multiuse pathways will be installed at Cranberry Crescent to Galen's Way and Heritage Drive along Prescott Street (south) to the Rail Trail.

Multiuse pathway installations on Concession Road at Prescott Street to the Rail Trail, as well as County Road 22 at County Road 43 to South Gower Park are currently under review by Council.

Director Mark Guy contacted ATS re: signage for north Municipal parking lot. ATS stated they do not have signage at any of their locations. It is not needed as clients are aware of pickup locations through the booking system.

Director Mark Guy spoke with Director Mike Finley regarding the request for traffic calming on Van Buren. Director Mike Finley has reached out to United Counties of Leeds and Grenville. Public Works is currently working on several items with the United Counties and will keep this on their radar.

G.2 Review of the Draft Bicycle Rack Cost-sharing Program Policy
Mary Ashby shared the revised draft for review. Discussion took place regarding ensuring accessible locations. The proposed policy wording speaks to a site visit prior to installation, where this can be addressed.

HWFATAC-2024-06

Moved by: Mike Amirault

Seconded by: Mark Kandalaf

That the Health, Wellness, Fitness, and Active Transportation Advisory Committee make a recommendation to Council to adopt the attached Bicycle Rack Cost-sharing Program Policy.

Promotion of this new program can be discussed in the future if Council approves of the policy.

G.3 Heron's Nest Park Concept Plan

The Heron's Nest Park Concept Plan was reviewed by the committee with no additional comments.

G.4 County Road 43 to Sommerville Road MUP Discussion

ACTION: Mary Ashby to put wording together for next meeting re: a resolution/recommendation to Council for this request.

That the committee make a recommendation to Council to have installation of multiuse pathways (MUP's) west of the County Road 43/County Road 44 intersection, on the north and south sides of County Road 43 to Sommerville Road included in Phase I of the County Road 43 expansion project. The committee puts forth this recommendation out of

concern for safe pedestrian connectivity and safe active transportation due to the rapid, dense growth planned along this corridor in the near future. This request supports recommendations found in the 2019 Transportation Master Plan.

The committee reviewed wording. Councillor Doreen O'Sullivan expressed the need for a safe crossing from the Tempo subdivision unofficial pathway on private property, across County Road 43 to the Kemptville Mall. Mark Kandalaft suggested the addition of crosswalks at the existing Pinehill Road/County Road 43 roundabout on the west side could be attainable as part of the MUP and as part of what is currently in place on the east side of that roundabout. Councillor Doreen O'Sullivan requested wording be added to the recommendation to include a crossing from the Tempo subdivision unofficial pathway on private property, across County Road 43 to the Kemptville Mall.

ACTION: Mary Ashby to update wording for discussion at the next meeting.

G.5 Pathway - Tempo subdivision east of Food Basics at County Road 43.

A map of the area was shared. Mary Ashby confirmed that the unofficial pathway that exists is on private property. Director Mark Guy confirmed development will be taking place on that property in the near future.

G.6 Follow-up - Active School Travel Infrastructure Updates – Kathryn Allwright

The Health Unit has reached out to the transportation consortiums to ask if the active school travel infrastructure updates completed by the Municipality to remove hazards in the walk zones have resulted in a greater number of students walking to school.

The Student Transportation of Eastern Ontario (STEO) has shared the following:

- The all way stop at Clothier Street and Sanders Street and continued line painting at Clothier Street and Prescott Street has had some impact on reducing bussing services.
- Some of the forecasted infrastructure projects e.g. the winter-maintained Rueben Crescent/Doctor Gordon Crescent multi-use pathway may shorten the walking distances for some students, particularly secondary students.
- STEO has shared the crossing of the Hurd Street Bridge is still considered a hazard for active school travel as the installation of bollards is seasonal.

Steve Gabell shared that changes are coming to provincial bussing guidelines, increasing distances for bussing qualifications.

G.7 Follow-up - Sidewalk Priority Policies – Kathryn Allwright

Kathryn Allwright shared some data collection efforts since last meeting.

Sidewalk priority policies: new sidewalk construction is prioritized with the limited resources available using set criteria to score the missing links and connections. Commonly used criteria include proximity to generators of pedestrian traffic (e.g. within a specified distance to schools, hospitals, retirement homes), evidence of pedestrian traffic, public requests for a new sidewalk, etc.

Although many municipalities use the same criteria, there are no set guidelines on what criteria should be used. Commonly used criteria could lead to errors in reasoning.

Example, no current foot traffic may be due to lack of infrastructure and feeling unsafe. Sidewalk installation could result in increased foot traffic. Recommendation: be sure to use an equity lens in policy development to meet everyone's needs.

Complete Streets: roadways that are planned, designed, constructed, operated, and maintained in a way that integrates all users. In comparison to sidewalk priority policies, more literature and guiding documents were found in support of complete streets and their potential benefits: increased use of active transportation networks, improvements to health and equity.

Councillor Doreen O'Sullivan suggested the committee review the sidewalk priority policy and complete street policy examples in time for next meeting.

H. Other Business

Councillor Debbie Wilson reminded Co-chairs of the All-Chairs meeting taking place on Thursday.

I. Public Questions

J. Adjournment

The meeting was adjourned at 6:55 p.m.



Draft Minutes – March 20, 2024

Old Town Kemptville BIA Board of Management Meeting

Status: In-person

Location: Z-Amore Restaurant

Date and Time of Meeting: March 20th at 11:00am.

Present: Shelley Mitchell, Sierra Jones-Martel, Mary-Anne Leang, John Barclay

Regrets: Nina Tachuk

Guests: Matt Gilmer, Teri-Lyn McAvoy

Call to Order at: 11:09

Reading of Land Acknowledgement: The BIA acknowledges that the BIA operates on the territory of the Anishnabek. We recognize all First Nations, Métis, and Inuit peoples who now call North Grenville their home. We respect and support the need for cultivating a strong relationship, and we commit to Indigenous-informed decision making to foster the path towards reconciliation.

Assignment of Recording Secretary: John

Review and Motion to approve agenda for March 20, 2024.

Moved by Mary, seconded by Sierra.

Review and Motion to approve minutes for February 21.

Moved by Sierra, seconded by John.

Note: unless otherwise stated in these minutes, all motions to accept or approve were unanimously supported.

Review of Executive Committee Minutes.

Disclosure of interest: none

Opening Statements

Deputations: none

Discussion

- Approve new contract for ED position
Motion: To present Deron Johnston with a new Executive Director contract to be signed after legal review.
Moved by John, Seconded by Mary-Ann
- Amended procurement policy as updated for Credit Card use. E-transfer policy procedure is problematic. Needs to be changed. CIBC business support has changed. Bank is looking into a new process for issuing credit card for nonprofit. Suggestion: credit might be available through the Municipality. Suggestion: a pre-paid credit card.
Decision: to continue research and the conversation with CIBC.
- Update on Summer Student – April deadline. Letter is coming from Municipality and MP Barrett will forward to Canada Student Jobs.
- Food Vendor update - \$350 new local license fee, \$250 renewal. Nonlocal fees were the same. Non-profit free community events were burdened. New fees would be \$125 for one-to-three-day events for non-local food trucks. Desire to see profit making ticketed events charged more or free community events would be lower. Question raised regarding obligation to existing bricks and mortar food establishments in the BIA footprint. Suggestion: a policy about consulting BIA food establishments prior to BIA events and offering right of first approval to sponsor or program activities. Fees suggested \$250 for paid admission events. \$125 for free events of 2 to 3 days – maybe lower for one day \$75 free event. John will bring a related Notice of Motion to Council to have staff review Food Truck By-Law.
- Sure stay \$250 advertising: not fully built out yet with individual listings. Once it's built, we will promote it to members
- Business Plan meeting confirmed for March 27th 10:00am to 12:00 at Library New document sent. Comments on the Interim Business Plan in advance of the meeting are welcome
- Event Policies Update: Buskerfest Vendor and Volunteers policies are updated – Other events to come soon
- OBIAA conference Update: a new idea is coming

Reports

- Municipal Report – (Matt Gilmer) – 43 Expansion Business meeting April 3rd 1:30 – 3:30, a second meeting for the public later. The levy calculated by Finance is based on our recently submitted Operating Budget. Questions raised about small business marketing during construction and pedestrian safety. Federal “My Main Street” Funding of \$20,000 footprint has been expanded. Now includes most businesses in North Grenville. The Community Activator stream – the BIA is applying for Buskerfest. Buskerfest banners have been ordered and will be installed in the next few weeks (Deputy Mayor Barclay) will bring a related Notice of Motion to Council to have staff review Food Truck By-Law and will ask the Clerk to forward an MoU regarding the Municipal grant for administration from 2024-2026. Asa crosswalk question – John will follow up.
- Financial Report – (Sierra) Nothing unexpected. Urbandale chq for Buskerfest is in.
- Programming & Marketing Committee Report – (Shelley) It’s been busy. Plans to optimize Surestay opportunity and other opportunities with magazines and local paper and radio. Easter Bunny Hop pre-event activities are well attended. Is becoming a well-loved community event. Some confusion with participating businesses and local paper.
- Buskerfest – (Sierra) sponsorships are going well. Weekly meetings in April. Social Media volunteers are down. Suggestion: to reach out for more SM volunteers. Billboard in Ottawa this year. Launch Party April 16th 6pm Salamanders.
- Expansion Committee Report – (John) – population of the committee is on hold until after completion of the 2024 Business Plan.
- Executive Director’s Report – (Deron) Moma’s Cheeky Boutique plans to open April 6th. We will support a grand opening. Rob Thompson parking lot has been sold. Digital Main Street is done. The Member survey has fifteen respondents to date, they will be forwarded to the Board for Wednesday’s Business Plan meeting on March 27th.

Other Business Arising from Discussion

Concerns expressed by members about businesses outside the footprint participating in our events either through running programs and/or sponsoring events. Discussion about the response from the Board and discussion about Associate membership fees allowing participation in downtown events. **Direction:** to Events Cmt to consider a nominal participation fee for outside businesses

Motion: to reduce the non-voting Associate Membership fee to \$150/ year which would enable participation in BIA events.

Moved: John, Seconded: Sierra. Vote not called; **decision deferred** to next meeting

Period For Questions from Members, Public and Media - none

Summary of Actionable Items

John - bring a Notice of Motion to Council to have staff review Food Truck By-Law

John - ask the Clerk to forward an MoU regarding the Municipal grant for administration

John - Asa crosswalk? – John will follow up

Buskerfest Committee – the BIA will apply for The Community Activator stream of the My Main Street funds

Events Committee - to consider a nominal participation fee for outside businesses

Deron – forward the Members Survey to the Board prior to March 27th

Close of Meeting: 1:05

Motion to close: Moved by Mary-Ann, seconded by Sierra. Carried.

Next Meeting: April 24th, 2024, at 11am.

Health Wellness Fitness Active Transportation Advisory Committee

Agenda Number: G.2

Resolution Number: **HWFATAC-2024-06**

Title: Bicycle Rack Cost-sharing Program Policy

Date: Tuesday, February 13, 2024

Moved By: Mike Amirault

Seconded By: Mark Kandalaft

Be it resolved that:

The Health Wellness Fitness Active Transportation Advisory Committee recommends that Council adopt the Bicycle Rack Cost-sharing Program Policy.

CARRIED


A handwritten signature in blue ink that reads 'Doreen O'Sullivan'.

Co-Chair – Councillor Doreen O'Sullivan

A handwritten signature in blue ink that reads 'Tanya Deans'.

Tanya Deans (Feb 16, 2024 15:11 EST)

Co-Chair – Tanya Deans

 POLICY		Report# PRC	Policy #
		Approval Date:	Revision Date: Feb. 13, 2024
Title:	Bicycle Rack Cost-sharing Program		
Applies To:	Requests for placement of bicycle racks in existing multi-unit residential and retail spaces.		

POLICY STATEMENT:

To encourage property and business owners to provide residents and patrons with active transportation options, the Municipality of North Grenville offers a cost-sharing program to property and business owners for the installation of bicycle racks at existing multi-unit residential and commercial spaces.

SCOPE:

This policy shall apply to property and business owners of existing multi-unit residential and commercial spaces.

PROCEDURE:

1. The Department of Parks, Recreation and Culture is responsible for the implementation, administration, and oversight of this policy.
2. The bicycle rack shall be of design per photo below with size options (number of rings) and colour options (silver or black.)



3. Determination of location will take place between the property/business owner, North Grenville's Facilities Superintendent and the Director of Parks, Recreation and Culture.
4. Installation is dependent on supply, weather, and staff work plans.
5. Supplier product and delivery costs may fluctuate.
6. All pricing to be reviewed with and approved by the applicant prior to order being placed.
7. The applicant will be invoiced and shall pay 50% (tax-free) of the costs agreed upon prior to product order being placed. A donation receipt will be provided.
8. The applicant will receive written notification upon completion of installation.
9. The installed bicycle rack is owned by the property/business owner and is therefore their responsibility for maintenance and repairs.



BOARD OF DIRECTORS ANNUAL GENERAL MEETING

Meeting No. 03/24

Thursday, March 21st, 2024 – 9:00 a.m.

Watershed Room, SNC

Directors Present:

Steve Densham, Stormont Dundas Glengarry, Chair
George Darouze, City of Ottawa
Catherine Kitts, City of Ottawa
Genevieve Lajoie, Prescott Russell
Mathew Luloff, City of Ottawa
Linda Payant, City of Ottawa
Bill Smirle, Stormont Dundas Glengarry
Tom Smyth, Stormont Dundas Glengarry
François St. Amour, Prescott Russell
Deb Wilson, Leeds Grenville
Adrian Wynands, Leeds Grenville, Vice Chair

Regrets:

Pierre Leroux, Prescott Russell, Past Chair

Staff Present:

Carl Bickerdike, Chief Administrative Officer
Johanna Barkley, Director of Finance
Ronda Boutz, Secretary-Treasurer
Michelle Cavanagh, Team Lead, Special Projects
Brent Harbers, Watershed Biologist
James Holland, Senior Planner
Hannah Jackson, Accounting and Human Resources Specialist
Kyle Macrae, Conservation Lands Assistant
Alison McDonald, Managing Director, Approvals
Eric McGill, Corporate Counsel
John Mesman, Managing Director, Property, Conservation
Lands and Community Outreach
Pat Piitz, Team Lead Property

Guests:

Craig Calder, CAO/Clerk, Township of North Stormont
Amanda Kristalovich, Councillor's Assistant, City of Ottawa
(*electronic participation*)
Ben Mann, Baker Tilly REO LLP
Jeannette Mongeon, Raisin-South Nation Source Protection
Committee
Owen Murdoch, Councillor's Assistant, City of Ottawa
Kristin Strackerjan, Chair, Rideau Valley Conservation Authority



TRADITIONAL LAND ACKNOWLEDGEMENT

John Mesman, Managing Director, Property, Conservation Lands and Community Outreach, read an Indigenous land acknowledgement.

CHAIRS REMARKS

Steve Densham, Vice Chair, called the SNC Board of Directors Annual General meeting of March 21st, 2024 to order at 9:54 a.m.

APPROVAL OF SNC BOARD OF DIRECTORS ANNUAL GENERAL MEETING AGENDAS

RESOLUTION NO. BD-038/24

Moved by: George Darouze
Seconded by: Adrian Wynands

RESOLVED THAT:

The Members approve the March 21st, 2024 Board of Directors Annual General Meeting main and supplemental agendas with the following amendment:

- a. Supplemental Item #1a: Request for Approval: Land Acquisition be moved to main Agenda
- Item #12: Closed Session

CARRIED

DECLARATION OF CONFLICT OF INTEREST

There were no Declarations of Conflict of Interest.

REQUEST FOR APPROVAL:

A. SECTION 28 HEARING MINUTES OF FEBRUARY 15TH, 2024

RESOLUTION NO. BD-039/24

Moved by: Deb Wilson
Seconded by: François St. Amour

RESOLVED THAT:

The Members approve the Board of Directors Section 28 Hearing Meeting Minutes of February 15th, 2024 as submitted.

CARRIED



B. BOARD OF DIRECTORS MEETING MINUTES OF FEBRUARY 15TH, 2024

RESOLUTION NO. BD-040/24

Moved by: Adrain Wynands
Seconded by: Genevieve Lajoie

RESOLVED THAT:

The Members approve the Board of Directors Meeting Minutes of February 15th, 2024 as submitted.

CARRIED

CONSENT ITEMS

- a. Request for Approval: Monies Received and Disbursement Register for February 2024
- b. Update: Permits Issued
- c. Update: Enforcement of Ontario Regulation 170/06
- d. Update: Planning Activity
- e. Update: On-site Sewage Permits Received

RESOLUTION NO. BD-041/24

Moved by: Tom Smyth
Seconded by: Bill Smirle

RESOLVED THAT:

The Board of Directors receive and file the money received report for February 2024; and

FURTHER THAT:

The Board approve the Disbursement Register of \$700,082.50 for February 2024; and

FURHTER THAT:

The Board of Directors receive and file the following updates for February 2024:

- i. Permits issued under Ontario Regulation 170/06;
- ii. Enforcement of Ontario Regulation 170/06;
- iii. Planning activity; and
- iv. On-stie sewage permits received.

CARRIED



NEW BUSINESS

REQUEST FOR APPROVAL: 2024 BOARD OF DIRECTORS ELECTIONS (AND PROCEDURES)

RESOLUTION NO. BD-042/24

Moved by: Bill Smirle
Seconded by: George Darouze

RESOLVED THAT:

The Board of Directors appoint Carl Bickerdike, Chief Administrative Officer as the Acting Chair; and

FURTHER THAT:

Section 16.3 of South Nation Conservation's Administrative By-laws state: "All elections shall be in accordance with the Procedures for Election of Officers (Appendix B)" and relevant *Conservation Authorities Act* requirements be adhered to.

CARRIED

Carl Bickerdike, Acting Chair, declared all positions vacant, according to SNC's Administrative By-laws.

First call for nominations for Chair:

Moved by: Bill Smirle

Steve Densham be nominated for the position of Chair, South Nation Conservation.

Steve Densham accepted the nomination for Chair, South Nation Conservation.

Second call for nominations: None

Third call for nominations: None

RESOLUTION NO. BD-043/23

Moved by: George Darouze
Seconded by: François St. Amour

RESOLVED THAT:

Nominations be closed for the position of Chair.

CARRIED



First Call for nominations for Vice Chair:

Moved by: Deb Wilson

Adrian Wynands be nominated for position of
Vice Chair, South Nation Conservation.

Adrian Wynands accepted the nomination for Vice Chair, South Nation Conservation.

Second Call for Nominations: None

Third Call for Nominations: None

RESOLUTION NO. BD-044/23

Moved by: Genevieve Lajoie
Seconded by: Linda Payant

RESOLVED THAT:

Nominations be closed for the position of Vice
Chair.

CARRIED

RESOLUTION NO. BD-045/22

Moved by: Bill Smirle
Seconded by: Deb Wilson

RESOLVED THAT:

For the year 2024, and until the Annual
General Meeting of 2025:

- i. Steve Densham be elected as Chair of
SNC,
- ii. Adrian Wynands be elected as Vice-
Chair of SNC,
- iii. Pierre Leroux be appointed as Past
Chair of SNC, and
- iv. The Chair, Vice-Chair, and Past Chair
be appointed the Executive Committee
of SNC.

CARRIED

REQUEST FOR APPROVAL: CONSERVATION ONTARIO VOTING DELEGATES

RESOLUTION NO. BD-046/24

Moved by: George Darouze
Seconded by: François St. Amour

RESOLVED THAT:

The Board of Directors appoint the Past Chair as
the Conservation Ontario Council voting delegate;
and



FURTHER THAT:

The Board of Directors appoint the Vice-Chair as first alternate and Chief Administrative Office as second alternate.

CARRIED

REQUEST FOR APPROVAL: 2023 YEAR END, AUDITED FINANCIAL STATEMENTS AND AUDIT LETTERS

RESOLUTION NO. BD-047/24

Moved by: François St. Amour
Seconded by: Catherine Kitts

RESOLVED THAT:

The Board of Directors approve and file the 2023 Draft Financial Statements, Audit Reporting Letter, Letter of Representation and signatures by Management and Chair; and

FURTHER THAT:

The Board of Directors approve the 2023 reserve transfer to the Operating Reserve of \$300,485.

CARRIED

REQUEST FOR APPROVAL: 2023 SNC ANNUAL REPORT

RESOLUTION NO. BD-048/24

Moved by: Adrian Wynands
Seconded by: Deb Wilson

RESOLVED THAT:

The Board of Directors approve the 2023 Annual Report; and

FURTHER THAT:

The Board of Directors direct staff to circulate copies to member municipalities, local MPs and MPPs, Conservation Authorities, and various stakeholders.

CARRIED



REQUEST FOR APPROVAL: WATERSHED ADVISORY COMMITTEE MEMBERSHIP

RESOLUTION NO. BD-049/24

Moved by: George Darouze
Seconded by: Adrian Wynands

RESOLVED THAT:

The Board of Directors approve adding one additional seat for the Board of Directors; and

FURTHER THAT:

The Board of Directors appoint Genevieve Lajoie, Bill Smirle, and François St. Amour to the Watershed Advisory Committee.

CARRIED

RESOLUTION NO. BD-050/24

Moved by: Genevieve Lajoie
Seconded by: George Darouze

RESOLVED THAT:

The Board of Directors approve the South Nation Conservation Watershed Advisory Committee Membership as presented, including adding one additional seat for First Nations/Métis; and

FURTHER THAT:

The Board of Directors appoint Bill Smirle as Committee Chair.

CARRIED

Matt Luloff joined the meeting at 10:02 a.m.

The Board of Directors recessed for a break at 10:04 a.m.

The Board of Directors reconvened from a break at 10:29 a.m.

REQUEST FOR APPROVAL: ACCOUNTING SOFTWARE

RESOLUTION NO. BD-051/24

Moved by: Bill Smirle
Seconded by: George Darouze

RESOLVED THAT:

The Board of Directors approve entering into an agreement with Vendor B to complete the implementation of Microsoft Dynamics software at an approximate cost of \$116,745 plus HST.

CARRIED



REQUEST FOR APPROVAL: DEPOSIT INTEREST AND BANK SERVICE FEES AGREEMENT

RESOLUTION NO. BD-052/24

Moved by: Matt Luloff
Seconded by: George Darouze

RESOLVED THAT:

The Board of Directors approves entering into agreements with Royal Bank of Canada for deposit interest and bank service fees.

CARRIED

REQUEST FOR APPROVAL: FUNDING SUBMISSION

RESOLUTION NO. BD-053/24

Moved by: Matt Luloff
Seconded by: Adrian Wynands

RESOLVED THAT:

The Board of Directors approves the funding submission to the Invasive Species Action Fund requesting \$25,000 to complete invasive terrestrial plant monitoring and control work on South Nation Conservation properties.

CARRIED

REQUEST FOR APPROVAL: FORESTRY STEWARDSHIP COUNCIL ECOLOGICAL GOODS AND SERVICES CERTIFICATION

RESOLUTION NO. BD-054/24

Moved by: Catherine Kitts
Seconded by: Genevieve Lajoie

RESOLVED THAT:

The Board of Directors approve applying for Forest Stewardship Council Ecological Goods and Services Certification for South Nation Conservation properties.

CARRIED



UPDATE: 2023 CONSERVATION AREAS VISITOR REPORT

RESOLUTION NO. BD-055/24

Moved by: George Darouze
Seconded by: Deb Wilson

RESOLVED THAT:

The Board of Directors receive and file the 2023 Conservation Areas Monitoring Report; and

FURTHER THAT:

The Board of Directors recommend that staff continue to monitor Conservation Areas to inform the management of these public spaces.

CARRIED

REQUEST FOR APPROVAL: FINDLAY CREEK BOARDWALK REVITALIZATION PROJECT

RESOLUTION NO. BD-056/24

Moved by: Adrian Wynands
Seconded by: Genevieve Lajoie

RESOLVED THAT:

The Board of Directors approve entering into agreement with the Federal Economic Development Agency of Southern Ontario to accept \$200,000 towards the Findlay Creek Boardwalk Revitalization Project, for work over 2024-2025; and

FURTHER THAT:

The Board of Directors approve reallocating the Ottawa Tree Replacement Program surplus of \$221,500 towards the Findlay Creek Boardwalk Revitalization Project; and

FURTHER THAT:

The Board of Directors approve hiring Jp2g Consultants Inc. to complete the designs and construction contract management for the project at a cost of approximately \$92,365 plus HST.

CARRIED



REQUEST FOR APPROVAL: SEWAGE SYSTEM INSPECTOR APPOINTMENT

RESOLUTION NO. BD-057/24

Moved by: George Darouze
Seconded by: Bill Smirle

RESOLVED THAT:

The Board of Directors appoint Ricky Latulippe as Sewage System Inspector pursuant to section 6.2 of the *Building Code Act* to enforce the provisions of the *Building Code Act* and the building code related to sewage systems in municipalities where enforcement has been delegated to South Nation Conservation via agreement.

CARRIED

REQUEST FOR APPROVAL: LOCALLY SIGNIFICANT WETLAND MAPPING PROJECT

RESOLUTION NO. BD-058/24

Moved by: Genevieve Lajoie
Seconded by: Linda Payant

RESOLVED THAT:

The Board of Directors approve entering into an agreement with Wildlife Habitat Canada to receive \$45,000 to map Locally Significant Wetlands in the United Counties of Stormont, Dundas and Glengarry; and

FURTHER THAT:

The Board of Directors approve entering into a memorandum of understanding with the United Counties of Stormont, Dundas and Glengarry and the Raisin Region Conservation Authority to undertake the project.

CARRIED

UPDATE: ONTARIO REGULATION 41/24 AND THE PROCLAMATION OF AMENDMENTS TO THE CONSERVATION AUTHORITIES ACT

RESOLUTION NO. BD-059/24

Moved by: François St. Amour
Seconded by: Adrian Wynands

RESOLVED THAT:

The Board of Directors receive and file the update on Ontario Regulation 41/24: Prohibited



Activities, Exemptions and Permits and related proclamation of amendments to the *Conservation Authorities Act*.

CARRIED

REQUEST FOR APPROVAL: TRANSITION POLICIES AND PROCEDURES FOR ONTARIO REGULATION 41/24

RESOLUTION NO. BD-060/24

Moved by: Deb Wilson
Seconded by: Linda Payant

RESOLVED THAT:

The Board of Directors approve the Transition Procedures and Interim Policy for the Administration and Implementation of Ontario Regulation 41/24: Prohibited Activities, Exemptions and Permits and related proclaimed amendments to the *Conservation Authorities Act*.

CARRIED

REQUEST FOR APPROVAL: DELEGATION OF POWERS RELATING TO THE ISSUANCE AND CANCELLATION OF PERMITS

RESOLUTION NO. BD-061/24

Moved by: Genevieve Lajoie
Seconded by: George Darouze

RESOLVED THAT:

The Board of Directors delegate the issuance, extension, and cancellation of permits under Part VI of the *Conservation Authorities Act* and Ontario Regulation 41/24 to the Chief Administrative Officer; Managing Director Natural Hazards and Infrastructure; and Managing Director Approvals pursuant to section 28.4 of the *Conservation Authorities Act*, to be proclaimed April 1, 2024.

CARRIED



REQUEST FOR APPROVAL: APPOINTMENT OF PROVINCIAL OFFENCES OFFICERS

RESOLUTION NO. BD-062/24

Moved by: Bill Smirle
Seconded by: Genevieve Lajoie

RESOLVED THAT:

The Board of Directors appoint the following staff as provincial offences officers in accordance with section 30.1 of the *Conservation Authorities Act*, to be proclaimed April 1, 2024, for the purpose of administering and enforcing Parts VI and VII of the Act, as amended, and Ontario Regulation 41/24; Prohibited Activities, Exemptions, and Permits:

- Sandra Mancini, Managing Director, Natural Hazards and Infrastructure;
- Monique Sauve, Chief Building Official Part 8 – Septic Systems;
- James Holland, Senior Planner;
- Eric McGill, Corporate Counsel;
- Laura Crites, Environmental Planner ; and
- Stephan Desouches, Environmental Permitting Officer.

CARRIED

DATES OF UCOMING MEETINGS, THIRD THURSDAY, AT 9:00 A.M. UNLESS INDICATED OTHERWISE:

- April 18th, 2024
- May 16th, 2024
- June 20th, 2024
- July – no scheduled meeting

FUTURE MOTIONS OF THE BOARD AND/OR DISCUSSION OF SNC ISSUES

None.

CLOSED SESSION

RESOLUTION NO. BD-063/24

Moved by: George Darouze
Seconded by: Bill Smirle



RESOLVED THAT:

The Board of Directors meeting move into
Closed Session for the following report
below:

a. Request for Approval: Land Acquisition

CARRIED

The Board of Directors convened closed session at 11:17 a.m.

OPEN SESSION

RESOLUTION NO. BD-064/24

Moved by:

Adrian Wynands

Seconded by:

George Darouze

RESOLVED THAT:

The Board of Directors move into open Session.

CARRIED

The Board of Directors reconvened open session at 11:44 a.m.

REQUEST FOR APPROVAL: LAND ACQUISITION

RESOLUTION NO. BD-065/24

Moved by:

George Darouze

Seconded by:

Tom Smyth

RESOLVED THAT:

The Board of Directors approve the purchase of
Property 1 (Edwardsburgh Cardinal) as discussed
in the report.

CARRIED

REQUEST FOR APPROVAL: LAND ACQUISITION

RESOLUTION NO. BD-066/24

Moved by:

Deb Wilson

Seconded by:

Tom Smyth

RESOLVED THAT:

The Board of Directors direct staff to obtain an
appraisal on Property 2 (North Grenville) and
bring back a report to a future meeting.

CARRIED



SOUTH NATION
CONSERVATION
DE LA NATION SUD

ADJOURNMENT

RESOLUTION NO. BD-067/24

Moved by: George Darouze
Seconded by: Bill Smirle

RESOLVED THAT:

The Board of Directors Annual General Meeting of
March 21st, 2024 be adjourned at 11:50 a.m.

CARRIED

Steve Densham,
Chair.

Carl Bickerdike,
Chief Administrative Officer.

/rb

CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

BY-LAW NO. 36-24

*A By-Law to Confirm the Proceedings of Council
At its Regular Meeting held on May 7th, 2024*

WHEREAS the *Municipal Act 2001* states that a municipal power including a municipality's capacity, rights, powers and privileges shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Municipality of North Grenville at this meeting be confirmed and adopted by by-law;

NOW THEREFORE the Corporation of the Municipality of North Grenville hereby enacts as follows that:

1. The action of the Council of the Corporation of the Municipality of North Grenville at its regular meeting held on May 7, 2024, in respect of each recommendation contained in the report of the Committees and each motion and resolution passed and other action taken by Council of the Corporation of the Municipality of North Grenville at its meeting be hereby adopted and confirmed as if all such proceedings were expressly embodied in the by-law.
2. The Mayor and the proper Officers of the Municipality are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required, and except where otherwise provided, the Mayor and Clerk are hereby directed to execute all documents necessary in that behalf, and the said Clerk is hereby authorized and directed to affix the corporate seal of the municipality to all such documents.

PASSED AND ENACTED ON THIS 7th DAY
OF MAY 2024.

NANCY PECKFORD
Mayor

CHLOE PRESTON
Clerk