



**PRESCOTT TOWN COUNCIL
AGENDA**

October 17, 2022

6:00 pm

Council Chambers

360 Dibble St. W.

Prescott, Ontario

Our Mission:

To provide responsible leadership that celebrates our achievements and invests in our future.

Pages

1. Call to Order

We will begin this meeting of Council by acknowledging that we are meeting on aboriginal land that has been inhabited by Indigenous peoples.

In particular, we acknowledge the traditional territory of the Huron-Wendat, Anishinaabeg, Haudenosaunee, Anishinabek, and the Oneida and Haudenosaunee Peoples.

2. Approval of Agenda

RECOMMENDATION

That the agenda for the Council meeting of October 17, 2022, be approved as presented.

3. Declarations of Interest

4. Presentations

5. Delegations

5.1.	Royal Canadian Legion Branch 97 - Community Appreciation	1
6.	Minutes of the previous Council meetings	
6.1.	October 3, 2022	2
	RECOMMENDATION That the Council minutes dated October 3, 2022, be accepted as presented.	
7.	Communications & Petitions	
7.1.	MP Barrett Letter re: Federal Electoral Boundary Commission	14
8.	Consent Reports	
	<i>All matters listed under Consent Reports are to be considered routine and will be enacted by one motion. Should a member wish an alternative action from the proposed recommendation, the member shall request that the item be moved to the applicable section of the agenda.</i>	
	RECOMMENDATION That all items listed under the Consent Reports section of the agenda be accepted as presented.	
8.1.	Information Package (under separate cover)	
8.2.	Staff Report 99-2022 - Project Update - September 2022	16
	RECOMMENDATION For information.	
8.3.	Staff Report 100-2022 - Financial Report - September 2022	20
	RECOMMENDATION For information.	
8.4.	Staff Report 101-2022 - Fire Quarterly Report	23
	RECOMMENDATION For information.	
9.	Committee Reports	
10.	Mayor	

11. Outside Boards, Committees and Commissions

12. Staff

12.1. 2021 Audited Financial Statements 27

RECOMMENDATION

That Council receive the 2021 Consolidated Financial Statements, as presented.

12.2. Staff Report 102-2022 - Municipal Alcohol Policy 58

RECOMMENDATION

That Council approve the Municipal Alcohol Policy and that it becomes effective as of October 18, 2022.

12.3. Staff Report 103-2022 - Integrity Commissioner Appointment 70

RECOMMENDATION

That Council direct Staff to prepare the By-law to appoint Tony Fleming as the Town of Prescott's Integrity Commission for consideration at the Council meeting of November 7, 2022.

12.4. Staff Report 104-2022- Bill 3 Resolution 73

RECOMMENDATION

That Council direct Staff to bring the resolution concerning Bill 3 – Strong Mayors, Building Homes Act, 2022 as outlined in Staff Report 104-2022 for consideration to the Council meeting of November 7, 2022.

13. Resolutions

14. By-laws

14.1. Sale of Land - North CN Rail, Churchill Road 75

RECOMMENDATION

That By-Law 44-2022, being a by-law to authorize the sale of approximately 14.75 acres of land legally know as Plan 36 Part 1 Parcel 1, and Plan 36 PT Parcel 1 RP;15R8332 Part 2, and Plan 19 PT LOT C, PT Pearson Terrace PL 36 Lying W OF PR161267 and Plan 36 LOT E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R), Prescott Ontario, by the Corporation of the Town of Prescott to Madison Mulder Enterprises, be read and passed, signed by the Mayor and Clerk, and sealed by the seal of the Corporation.

15. New Business

16. Notices of Motion

17. Mayor's Proclamation

17.1. Child Care Worker and Early Childhood Educator Appreciation Day

WHEREAS years of research confirms the benefits of high-quality early learning and child care for young children's intellectual, emotional, social and physical development and later life outcomes; and

WHEREAS child care promotes the well-being of children and responds to the needs of families and the broader community by supporting quality of life so that citizens can fully participate in and contribute to the economic and social life of their community; and

WHEREAS trained and knowledgeable Registered Early Childhood Educators and child care staff are the key to quality in early learning and child care programs; and

WHEREAS Registered Early Childhood Educators and child care workers will be vital to the success of the Canada-Wide Early Learning and Child Care system.

THEREFORE, Be It Resolved that the Town of Prescott does hereby proclaim October 18, 2022 as "Child Care Worker & Early Childhood Educator Appreciation Day" in recognition of the education, dedication and commitment of child care workers to children, their families and quality of life of the community.

17.2. Local Government Week

WHEREAS the week of October 16 to 22, 2022, will be celebrated in Ontario as Local Government Week; and

WHEREAS Local Government Week intends to increase public awareness of the important roles local governments play in our communities; and

WHEREAS the municipal order of government performs functions that significantly impact the day-to-day life of citizens throughout the world; and

WHEREAS the Ontario Ministry of Municipal Affairs and Housing, along

with organizations such as the Association of Municipalities of Ontario (AMO), acknowledge and celebrate the significant role that municipal governments play in helping to define the character, priorities, physical make up, and quality of life of communities across Ontario.

THEREFORE, Be It Resolved, that the Town of Prescott does hereby proclaim the week of October 16 to 22, 2022, as Local Government Week.

18. Period for Media Questions

19. Closed Session

RECOMMENDATION

That Council moves into Closed Session at _____ p.m. to discuss matters pertaining to:

19.1 Approval of Closed Session Minutes (October 3, 2022)

19.2 Board Appointments

- Under Section 239(2)(b) of the *Municipal Act* - personal matters about a identifiable individual, including municipal or local board employees; and

That the CAO/Treasurer, Director of Administration/Clerk, and Deputy Clerk remain in the room.

20. Rise and Report

21. Confirming By-Law – 45-2022

98

RECOMMENDATION

That By-Law 45-2022, being a by-law to confirm the proceedings of the Council meeting held on Monday, October 17, 2022, be read and passed, signed by the Mayor and Clerk, and sealed by the seal of the Corporation.

22. Adjournment

RECOMMENDATION

That the meeting be adjourned to Monday, November 7, 2022. (Time: p.m.)

TOWN OF PRESCOTT

Delegation Request

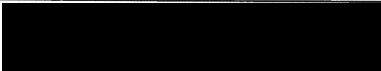
Town of Prescott 360
Dibble St., Box 160
Prescott, Ontario
K0E 1T0

Please complete the following form. You may submit to the Town of Prescott by EITHER:

- * Printing and faxing a copy to 613-925-4381
- * Saving this file to your computer and emailing it to lvltkamp@prescott.ca

Phone: 613-925-2812
Fax: 613-925-4381
www.prescott.ca

Once your delegation request is received, the Clerk's Department will contact you to confirm receipt.

Date	5 Oct 2022	Meeting date	17 Oct 2022
Subject	CERTIFICATE PRESENTATION		
Name	DAN J. DAVIS & VERONICA BURCHELL		
Address	141 HENRY ST (LEGION ADDRESS)		
Town / City	PRESCOTT		
Province	ONTARIO	Postal Code	K0E 1T0
Phone (daytime)			
Phone (evening)			
Fax number			
Email address			

Name of group or person(s) being represented, if applicable:

TOWN OF PRESCOTT
MAYOR BRETT TODD

MIKE OSTRANDER
TERESA JANSSEN

Brief statement of issue or purpose of deputation:

THANK YOU FROM FORT WELLINGTON BRANCH 97
ROYAL CANADIAN LEGION

Personal information on this form is collected under the legal authority of the Municipal Act, as amended. The information is collected and maintained for the purpose of creating a record that is available to the general public, pursuant to Section 27 of the Municipal Freedom of Information and Protection of Privacy Act. Questions about this collection should be directed to the Town Clerk, Town of Prescott, 360 Dibble Street, Box 160, Prescott, Ontario, K0E 1T0.



**PRESCOTT TOWN COUNCIL
MINUTES**

Monday, October 3, 2022

6:00 p.m.

Council Chambers

360 Dibble St. W.

Prescott, Ontario

Present	Mayor Brett Todd, Councillor Leanne Burton, Councillor Teresa Jansman, Councillor Lee McConnell, Councillor Mike Ostrander, Councillor Gauri Shankar, Councillor Ray Young
Staff	Matthew Armstrong, CAO/Treasurer, Lindsey Veltkamp, Director of Administration/Clerk

1. Call to Order

Mayor Todd began the meeting by acknowledging that we are meeting on aboriginal land that has been inhabited by Indigenous peoples.

In particular, we acknowledge the traditional territory of the Huron-Wendat, Anishinaabeg, Haudenosaunee, Anishinabek, and the Oneida and Haudenosaunee Peoples.

He then called the meeting to order at 6:03 p.m.

2. Approval of Agenda

Motion 214-2022

Moved By McConnell

Seconded By Burton

That the agenda for the Council meeting of October 3, 2022 be approved as amended.

Carried

The agenda was amended by moving Item 12.1 - Staff Report 96-2022 - Bill 3 - Strong Mayors, Building Homes Act, 2022 to follow Item 12.3 - Staff Report 98-2022 - Appointment of Staff Person for the Approval of Site Plan Control Agreements.

3. Declarations of Interest

Mayor Todd declared a Conflict on Item # 8 - Consent Reports, Item #12.1 - Staff Report 96-2022 - Bill 3, Strong Mayors, Building Homes Act, 2022, and Item # 13 - Resolutions.

4. Presentations

There were no presentations.

5. Delegations

There were no delegations.

6. Minutes of the previous Council meetings

6.1 September 20, 2022

Motion 215-2022

Moved By Young
Seconded By Shankar

That the Council minutes dated September 20, 2022, be accepted as presented.

Carried

7. Communications & Petitions

7.1 South Grenville District High School - Student Leadership Conference Sponsorship

Lindsey Veltkamp, Director of Administration/Clerk, spoke to the request.

Matthew Armstrong, CAO/Treasurer, referenced the remaining funds in the Community Grants allocation.

Discussion was held regarding donating the remaining funds, and the partnership with South Grenville District High School and students.

Motion 216-2022

Moved By Young
Seconded By Jansman

That Council approve the donation of \$2,650 from the 2022 Community Grant Allocation to assist South Grenville District High School on their upcoming Student Leadership Conference.

Carried

Further discussion was held regarding the budgeted amounts for conferences and the unused funds allocated for conferences not being used over the past few years.

8. Consent Reports

Motion 217-2022

Moved By Shankar
Seconded By McConnell

That all items listed under the Consent Reports section of the agenda be accepted as presented.

Carried

Mayor Todd vacated the chair at 6:12 p.m.

Deputy Mayor Young assumed the chair at 6:12 p.m.

8.1 Information Package (under separate cover)

1. Municipality of Grey Highlands resolution of support re: Increased Speeding Fines
2. Municipality of Brighton resolution of support re: Streamlining Legislation for Physicians

8.2 Municipality of Brighton Resolution - Changes to Healthcare System

Recommended Motion:

That the resolution of support from the Municipality of Brighton be received; and

That Council of the Town of Prescott supports the resolution; and

That this motion be sent to the Honourable Doug Ford, Premier of Ontario, the Honourable Sylvia Jones, Minister of Health, Honourable MPP Steve Clark, the Association of Municipalities of Ontario (AMO), and all municipalities in Leeds and Grenville.

Deputy Mayor Young vacated the chair at 6:15 p.m.

Mayor Todd assumed the chair at 6:15 p.m.

9. Committee Reports

There were no committee reports.

10. Mayor

Mayor Todd had nothing to report under the item.

11. Outside Boards, Committees and Commissions

Councillor Burton had nothing to report.

Councillor Jansman had nothing to report.

Councillor McConnell had nothing to report.

Councillor Ostrander had nothing to report.

Councillor Shankar had nothing to report.

Councillor Young spoke to his attendance at a recent St. Lawrence Lodge Committee of Management and the Grenville Communities Future Development Annual General Meeting.

Discussion was held regarding staffing and recruitment at the St. Lawrence Lodge.

Mayor Todd spoke to the upcoming Tri-Council meeting with a tentative date of October 12, 2022 at the Prescott Fire Hall.

12. Staff

12.1 Staff Report 97-2022 - Electronic Monitoring of Employees

Motion 218-2022

Moved By Burton

Seconded By Young

That Council approved the Electronic Monitoring of Employees Policy as presented in Staff Report 97-2022.

Carried

Matthew Armstrong, CAO/Treasurer, spoke to the report. He referenced the requirements of the legislation, the current monitoring and tracking of

staff. He spoke to the required implementation date, past meetings with local area CAO's, and the basis of the suggested policy.

Discussion was held regarding the policy name, the requirement of the municipality to disclose what is being monitored, and the intent of the policy regarding what information is monitored.

Further discussion was held regarding the use of the information to monitor against claims, the benefit of collaboration with local municipalities, and use of the information in certain situations.

12.2 Staff Report 98-2022 - Appointment of Staff Person for the Approval of Site Plan Control Agreements

Motion 219-2022

Moved By Jansman
Seconded By Burton

That Council direct Staff to prepare and bring forward a By-Law to the Council meeting of October 17, 2022, to appoint the Chief Administrative Officer as the Staff Person with the Approval Authority for Site Plan Control Agreements between the Town of Prescott and developers and authorize the Mayor and Clerk to sign Approved Site Plan Control Agreements.

Carried

Matthew Armstrong, CAO/Treasurer, spoke to Bill 109 and the process of Site Plan Approvals. He referenced discussions at a recent CAO's meeting and the current process for approving Site Plan Agreements.

Mr. Armstrong outlined the changes in the process and aspects of the process that would remain the same. He referenced the review process, the ongoing team approach, and the requirement of the appointment.

Discussion was held regarding the role of the Planning Advisory Committee, the concern regarding the removal of Council from the process, the continuation of including the Planning Advisory Committee and Council, and the purpose of the appointment.

Further discussion was held regarding concerns with future changes in staff, the requirement to appoint an individual, and the timeline for the implementation, and the option of naming multiple individuals.

Mayor Todd vacated his seat at 6:51 p.m.

Councillor Young assumed the chair at 6:51 p.m.

12.3 Staff Report 96-2022 - Bill 3 -Strong Mayors, Building Homes Act, 2022

Deputy Mayor Young introduced the item.

Discussion was held regarding the Act, and the democratic process involved with electing members of Council.

Motion 220-2022

Moved By McConnell

Seconded By Jansman

That the Council of the Town of Prescott direct staff to prepare a resolution expressing its views regarding Bill 3 - Strong Mayors, Building Homes Act, and

That a copy of the resolution be brought back to the Council meeting of October 17, 2022 for final consideration and approval.

Carried.

13. Resolutions

13.1 Bill 109, More Homes for Everyone Act, 2022

Motion 221-2022

Moved By Shankar

Seconded By Jansman

WHEREAS the Town of Prescott is in receipt of the resolution from the Township of Puslinch and the Town of East Gwillimbury, requesting the Government of Ontario to revisit the provisions of Bill 109 and work with all stakeholders, including municipalities represented by the Association of Municipalities of Ontario to deliver legislation that allows municipalities to

plan, grow and deliver communities that adhere to local, provincially-approved Official Plans, rather than strict statutory timelines; and

WHEREAS the municipality agrees that the setting of timelines for planning applications to be processed and brought forward to the appropriate approval authority for consideration and decision will help to shorten the process to get developments started sooner; and

WHEREAS the Town of Prescott aims to have Rezoning and Combined Official Plan Amendment and Rezoning Applications decided on by the appropriate Committee within 45 days and to Council within 60 days; and

WHEREAS Site Plan Applications and Plans of Subdivision under the Provincial Policy Statement require a broad list of plans and studies; and

WHEREAS the plans and studies are peer reviewed by the municipality which often requires several versions to be resubmitted before the comments, questions, and concerns are resolved; and

WHEREAS the municipality has no control over how long an applicant takes to resubmit their plans and studies for further review; and

WHEREAS the municipality may not always be the review authority for some plans and studies that require Provincial or Regional Body approval which the municipality has not control over the time it takes for review;

THEREFORE BE IT RESOLVED THAT the Council of the Town of Prescott requests that Government of Ontario revisit the provisions of Bill 109 and work with all stakeholders, including municipalities represented by the Association of Municipalities of Ontario to deliver legislation that does not hold a municipality responsible for delays in the planning application review process for actions that are beyond their control; and

THAT a copy of this Motion be sent to the Honourable Doug Ford, Premier of Ontario, Honourable MPP Steve Clark, the Minister of Municipal Affairs and Housing, Association of Municipalities of Ontario (AMO), and all municipalities in Leeds and Grenville.

Carried

Discussion was held regarding the valid points to Bill 109, the concerns of the Bill, and local municipalities opinions.

Deputy Mayor Young vacated the chair at 7:07 p.m.

Mayor Todd assumed the chair at 7:07 p.m.

14. By-laws

14.1 Sale of Surplus Land - Development Drive

Motion 222-2022

Moved By Ostrander

Seconded By Young

That By-Law 42-2022, being a by-law to authorize the sale of approximately 10 acres of land, located on Development Drive, immediately west of the Ontario Provincial Police Station by the Corporation of the Town of Prescott to 778581 Ontario Limited, be read and passed, signed by the Mayor and Clerk, and sealed by the seal of the Corporation.

Carried

Matthew Armstrong, CAO/Treasurer, spoke to the by-law. He provided background on the property, the intent of the development, and timeline for development.

Mr. Armstrong spoke to the type of development, the potential number of jobs, and future site plan control agreements to be brought forward.

Discussion was held regarding the developer and the potential to develop a media release regarding the development.

Further discussion was held regarding the buy back clause amount, and past and future agreements.

15. New Business

There was nothing under new business.

16. Notices of Motion

No notices of motion.

17. Mayor's Proclamation

Mayor Todd read the Cadets Week Proclamation and proclaimed October 9 -15, 2022 as Fire Prevention Week in the Town of Prescott.

17.1 Fire Prevention Week

Mayor Todd declared Cadet Week as and referenced the proclamation last week.

Mayor Todd declared October 9-15 as Fire Prevention Week in the Town of Prescott.

17.2 Ontario Public Library Week

Mayor Todd proclaimed October 16-22, 2022 as Ontario Public Library Week in the Town of Prescott.

18. Period for Media Questions

There were no questions from the media.

19. Closed Session

Motion 223-2022

Moved By Shankar

Seconded By Burton

That Council move into Closed Session at 7:26 p.m. to discuss matters pertaining to:

19.1 Approval of Closed Session Minutes (September 6, 2022)

19.2 Board Appointments

- Under Section 239(2)(b) of the *Municipal Act* - personal matters about an identifiable individual, including municipal or local board employees; and

That the CAO/Treasurer, Clerk, and Deputy Clerk remain in the room.

Carried

Motion 224-2022

Moved By Young

Seconded By Shankar

That Council resume in Open Session. (Time: 8:44 p.m.)

Carried

20. Rise and Report

During the Closed Session Council approved the Closed Session minutes and received information regarding Item 19.2 - Board Appointments.

21. Confirming By-Law – 43-2022

Motion 225-2022

Moved By Todd

Seconded By McConnell

That By-Law 43-2022, being a by-law to confirm the proceedings of the Council meeting held on Monday October 3, 2022, be read and passed, signed by the Mayor and Clerk, and sealed by the seal of the Corporation.

Carried

22. Adjournment

Motion 226-2022

Moved By Shankar

Seconded By Jansman

That the meeting be adjourned to Monday, October 17, 2022. (Time: 8:45 p.m.)

Carried

Mayor

Clerk



October 6, 2022

Lindsey Veltkamp
Clerk of the Town of Prescott

Dear Ms. Veltkamp,

I'm writing today to advise you of the proposal of the Federal Electoral Boundaries Commission for Ontario on the boundaries of our electoral district, Leeds-Grenville-Thousand Islands and Rideau Lakes.

As you know, the Constitution of Canada requires that federal electoral districts be reviewed every ten years to reflect changes in Canada's population. Following a timeline set out in the *Boundaries Readjustment Act*, on the first dissolution of Parliament that occurs at least seven months after the day the new Representation order for the provinces that include Ontario, is proclaimed, these changes will be in effect. It is expected that this will occur as early as April of 2024.

The proposal is for an electoral district named Gananoque – Brockville – Prescott. It consists of:

- A. the City of Brockville;
- B. that part of the City of Kingston lying northerly of Highway 401 (Macdonald-Cartier Freeway);
- C. the towns of Gananoque and Prescott;
- D. the Municipality of North Grenville;
- E. the townships of Athens, Augusta, Edwardsburgh/Cardinal, Front of Yonge, and Leeds and the Thousand Islands;
- F. that part of the Township of Elizabethtown-Kitley lying southeasterly of a line described as follows: commencing at the intersection of the southwesterly limit of said township and Kitley-Elizabethtown Townline Road; thence northeasterly along said road and its northeasterly production to the northeasterly limit of said township; and
- G. that part of the Township of South Frontenac lying southerly of the southerly limit of Bedford Geographic Township.

For further clarity, the proposal for an electoral district named Lanark – Frontenac includes the following current parts of Leeds-Grenville-Thousand Islands and Rideau Lakes:

- A. that part of the Township of Elizabethtown-Kitley lying northwesterly of a line described as follows: commencing at the intersection of the southwesterly limit of said township and Kitley-Elizabethtown Townline Road; thence northeasterly along said road and its northeasterly production to the northeasterly limit of said township;
- B. the villages of Merrickville-Wolford and Westport;

C. the township of Rideau Lakes.

It is important to note that while these are proposed federal boundaries, the Province of Ontario enacted electoral districts whose names and boundaries are identical to those of the federal electoral districts following the 2012 Federal Electoral District Boundaries Commission for Ontario. With the exception of 13 districts in the north of the province, this was provided for in the *Representation Act 2015*.

I am seeking your feedback on the proposed changes, and an indication if your municipality will be providing either a written submission to the Commission or registering to participate in a public hearing.

All expressions of interest in participating in a public hearing must be received by the Commission no later than September 25, 2022. Written submissions may be made also.

Our municipalities that make up the United Counties of Leeds and Grenville, as well as the towns of Gananoque, Prescott, and the City of Brockville collectively form a community of interest that is bound by many ties, including formal economic cooperation, historical significance, geographical features, and interconnected economic drivers such as tourism.

The Rideau Canal, Rideau Lakes, Thousand Islands, and St. Lawrence Seaway create a connected geographic boundary wherein our storied history, agricultural and rural identity, and abundance of natural beauty unites us and drives people to our community supported by the two ports of entry to the United States.

Acknowledging the difficult work the Commission has to create voter parity across Ontario, I will respectfully propose to the Commission that our communities ought to remain united by the county boundary. Our community and province are best served by only modest adjustments to the current boundaries of our electoral district, which would allow for objective population equality to be achieved by the Commission.

Thank you for your continued service to your community.

Sincerely,

A handwritten signature in black ink, reading "Michael Barrett". The signature is stylized with a large, sweeping "M" and a long, horizontal stroke at the end.

Michael Barrett, M.P.
Leeds-Grenville-Thousand Islands and Rideau Lakes

		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

STAFF REPORT TO COUNCIL

Report No. 99-2022

Date: October 17, 2022

From: Nathan Richard, Director of Operations

RE: Projects Update – September 2022

Recommendation:

For information.

Background / Analysis:

The intent of this report is to provide an update to Council on the status of approved projects. Each table below categorizes the projects according to their current status and provides a brief update.

Completed

Description
Dibble Street East Reconstruction - Phase 1 (Boundary to Vankoughnet)
Electric Vehicle Chargers at 4 locations
Installation of Solar Lights along Heritage Trail
Centennial Park – Shade Sail
RiverWalk Park – Shade Sail
New Plow for loader
Replacement and add barricades, traffic safety items, and signage for traffic control
Dock Replacement – G and H Dock at Marina
Bicycle Repair Stations and Air Pumps at Centennial Park and Rotary Pavilion
Road Resurfacing – Milling and paving 2022
Park Play Structure Repairs
Asset Management Plan
Dibble Street East Reconstruction Phase 2 (Vankoughnet to Edward)

		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

Planning Stages

Description
Water Tower Replacement – Town water distribution modeling going through iterations now that hydrant testing is completed. Funding approved from federal and provincial governments and working on requirements and engineering preparation for tender.
Recreational Complex Outdoor Activities – Parks consultant presented 2 layout options and a cost analysis. Staff to review the costing to determine the appropriate phasing. Tender for Phase 1 to be issued in Fall 2022 with construction starting Spring 2023.
Edward Street Bridge Work – Detailed design is ongoing. Plan to issue tender in Fall 2022.

In Progress

Description	Budget	Project Update
Recreational Complex	18,800,000	Recreation Complex is about 50% complete. Main steel is being painted. Concrete flooring is poured, other than the arena surface area as the subsurface is being prepared. The roof liner panel is being installed. Watermain and sanitary line along Churchill Road has been placed under west train track spur line. Concrete for ice surface to be poured in November. Siding panels are to arrive in mid-October.
Water Treatment Plant – River high water mitigation	250,000	Arranging for a meeting on site with a marine structure consultant to review the details of the concrete retaining wall.
Completion of 2 nd Floor Phase 2 and 3	255,000	Hallway and front rooms – Drop ceiling T-bar installed in 3 rooms. Small ductwork change needed for hallway to raise 6" for Drop ceiling. Electrician hired for light installation. Flooring ordered.

		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

Lighthouse stair railing guard and handrail upgrades	25,000	Fabrication contractor completing the railing installation in October.
Sidewalk Replacement	50,000	65% of the work is completed. Contractor continuing on Centre Street at various locations such as Post Office. The goal is to have all sidewalk replacement completed by October 31.
Roofing Structure between Seacans at Operations yard	25,000	2 nd container was ordered and to be placed with the other 40-foot container. Area in the operations yard has been cleared out.
Intersection and crosswalk review	62,000	Electrical contractor awarded the work to install new pedestrian crossings. RRFB Materials are estimated to arrive in November.
Repairs to waterfront trails and Shoreline repairs	25,000	Topsoil was placed again in front of the water treatment plant from when it was washed out in May. Rock from Churchill will be placed at the river at Centennial park for further protection from high water wave action.
Repairs to waterfront trails	30,000	Heritage Trail – in 2021 removed asphalt and added stone dust to remove trip hazards in a section of path. Ongoing review throughout 2022.
Electric Vehicle Charger at Centennial Park – parking lot	15,000	Power service can be brought down from an existing pole.
Interlock Sidewalk on east side of Edward Street – between King St E and Water St E	15,000	Accessible concrete corner with tactile plates installed. Operations staff completing the interlock, gravel base is ready.
Fire Department replacement gear	30,000	Purchased throughout the year, exploring bulk purchase options with neighboring municipalities
Replacement of sidewalk on the south side of King Street from St. Lawrence Street to the entrance of the Coast Guard Building	10,000	A small notch was cut into a curb-like interlock brick that is along the south side of the sidewalk. Observations during high-intensity rain events indicated that this minor modification

		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

		may work well enough to drain the water. Will continue to observe results.
Establish a formal pathway from the corner of MacKenzie / Fischl to the Grocery Store / Canadian Tire	25,000	Dollarama Development site plan has been approved. Construction started and the foundation walls are completed, and steel posts installed.

Alternatives:

None

Financial Implications:

None

Attachments:

None

Submitted by:

Nathan Richard
Director of Operations

		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

REPORT TO COUNCIL

Date: October 17, 2022

Report No. 100-2022

From: Matthew Armstrong, Chief Administrative Officer & Treasurer

RE: Financial Report – September 2022

Recommendation:

For information.

Analysis

The attached income statement for the first nine months ended September 30, 2022, highlights the financial picture year-to-date.

The interim property taxes were billed in February and are reflected in the report. This is equal to 50% of the prior year property taxes. The Ontario Municipal Partnership Fund payments are received in January, April, July, and October. Those two items make up the vast majority of corporate revenue. The Rideau St. Lawrence dividend was received in August.

Protective Services revenue tends to occur up in the second half of the year, as various grant and user fee payments are received for Fire and Police Services. The majority of the transportation revenue is derived from the Ontario Community Infrastructure Funding which is received throughout the year. Environmental revenue is below budget due the timing of blue box grant payments and bag tag revenue changing over from the sale of garbage bags to the sale of bag tags. Social Services revenue is received as part of the St. Lawrence Lodge debentures that is supported by the Ministry of Health and Long-Term Care. This is received twice per year with one payment in January and one payment in July/August. Recreation and Culture programs generate the majority of their revenue in the summer months from June through September. The Planning & Development revenue is higher than budgeted due to additional revenue from the continuation of the Digital Main Street Program.

From an expense perspective all areas are below budget apart from Health Services, Social Services, Recreation and Culture, and Planning and Development. The Health



		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

Services area is higher than budget due to the Cemetery expenses which are offset by revenue. The Social Services area is higher than budget due to the timing of debt payments for St. Lawrence Lodge. This will correct itself by the end of the year. Planning and Development is over budget due to successful continuation of the Digital Mainstreet Coordinator which is offset by additional revenue and the cost to perform peer reviews of development projects that are working their way through the planning and approval process.

The water and wastewater revenue budgets are below budget due to the timing of payments from Rideau St. Lawrence Utilities.

Staff is closely monitoring fuel, natural gas, and hydro costs which are causing inflationary cost pressures. To date savings have been found in other areas to offset the energy cost increases. The availability of products and services continues to be an on-going focus of staff. The liability insurance renewal for 2022/2023 is an increase of 16%. This only affects the last 4 months of the year and is \$1,300 more than budgeted. Work has commenced with the Insurance Broker to review options that could decrease premiums and will be reported back to Council for further discussion.

Alternatives:

None

Financial Implications:

Outlined above.

Attachments:

Financial Report – September 2022

Submitted by:

Matthew Armstrong
Chief Administrative Officer & Treasurer

Income Statement 2022 Operating Budget

September 2022

	<div>Month</div>			<div>Year-to-Date</div>			<div>Total</div>	Notes
	Budget	Actual	Variance B (W)	Budget	Actual	Variance B (W)	2022 Budget	
Revenue								
Corporate	673,918	25,828	(575,462)	6,065,258	7,442,334	1,653,725	8,087,010	
Protective	30,528	7,392	(22,956)	274,750	165,833	(108,916)	366,333	
Transportation	48,249	93,068	44,819	434,243	462,432	28,190	578,990	
Environmental	19,143	10,235	(8,908)	172,284	155,536	(16,748)	229,712	
Social	6,708	-	(6,708)	60,375	81,213	20,838	80,500	
Recreation and Cultural	53,916	73,122	19,206	485,243	529,394	44,151	646,990	
Planning & Development	4,375	16,926	12,551	39,375	64,369	24,994	52,500	
Total	836,836	226,572	(537,458)	7,531,526	8,901,110	1,646,233	10,042,035	
Expenses								
Corporate	117,477	92,779	24,697	1,057,289	994,388	62,902	1,409,719	
Protective	188,929	163,306	24,640	1,700,364	1,632,987	67,377	2,267,152	
Transportation	223,077	161,420	61,657	2,007,694	1,962,195	45,499	2,676,925	
Environmental	31,465	4,167	27,298	283,181	257,635	25,546	377,575	
Health Services	28,459	31,231	(2,772)	256,130	270,747	(14,617)	341,506	
Social Services	63,968	70,499	(6,532)	575,710	627,273	(51,563)	767,613	
Recreation and Cultural	150,613	126,014	24,598	1,355,513	1,404,230	(48,717)	1,807,352	
Planning & Development	32,849	24,475	8,375	295,645	370,220	(74,575)	394,193	
Total	836,836	673,891	161,961	7,531,526	7,519,675	11,851	10,042,035	
Net Operations	0	(447,320)	(447,320)	(0)	1,381,436	1,381,436	-	
Water & Wastewater Revenue	244,950	227,713	(17,236)	2,204,548	969,656	(1,234,892)	2,939,397	
Water & Wastewater Expense	244,950	323,336	(78,386)	2,204,548	2,019,166	185,382	2,939,397	
Net Water & Wastewater	-	(95,623)	(95,623)	-	(1,049,510)	(1,049,510)	(0)	



		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

STAFF REPORT TO COUNCIL

Report No. 101-2022

October 17, 2022

From: Renny Rayner, Fire Chief

RE: Fire Department Report September 2022

Recommendation:

For information.

Background / Analysis:

Operational

Mandatory Fire Fighter training to NFPA Certification is ongoing and will proceed in the New Year. We will continue to schedule certification courses to ensure compliance with the new NFPA standards.

Department wide training sessions are scheduled regularly and include fire fighter survival techniques, self-contained breathing apparatus (SCBA), hose handling, fire behaviour and fire suppression techniques conducted at our live fire training sea can. The addition of a secondary sea can have provided the flexibility to perform different training scenarios.

The Apparatus Design Committee has finalized the design, contacted the manufacturer with our specifications for pricing. The purchase of the new Rescue Pumper was approved during the September 6th session of Council.

Power equipment, Air supply, and Truck maintenance committees continue to conduct monthly inspections to ensure our resources are in a state of readiness.



		Date Req'd
Information Purposes	X	Oct. 17 '22
Policy / Action Req'd		
Strategic Plan		

Administrative

Review and/or revision of Department Standard Operating Guidelines (SOG's) is ongoing.

The Third Quarter Fire Department report for 2022 provides a brief overview of the calls for service, department activity along with monthly volunteer hours and member years of service anniversaries.

Congratulations to all of our members for their dedication and efforts to improve the fire department through training, equipment inspections and professionalism.

Alternatives

None

Financial Implications:

None

Environmental Implications:

None

Attachments:

2022 3rd Quarter Fire Department Report.

Submitted by:

Renny Rayner,
Fire Chief

PRESCOTT FIRE DEPARTMENT
3rd Quarter Report

2022	July	August	September
Dispatched Calls for month	13	12	15
<i>Activated Alarms/CO Alarms</i>	8	3	5
<i>Fire (Structural/Vehicle/Grass/Burn Complaint)</i>	3	4	1
<i>Motor Vehicle Accident</i>	0	1	3
<i>Medical Assist</i>	2	3	6
<i>Other Fire Calls/ Public Hazard</i>	0	1	0
<i>Mutual Aid</i>	0	0	0
MTO Claims	0	0	0
Calls in Augusta	1	4	4
Calls in Edwardsburg/Cardinal	4	2	1
Total Volunteer Hours	163	175	190
Year to date calls: September 30/22	125		

Highlights

July

- July training:
 - Water Rescue and equipment familiarization
 - River Drafting / Aerial Operations / Pumping and Drafting
- Fire Prevention – continued inspections within the town with Building Department.

August

- August training:
 - SCBA
- Continued Equipment and fleet inspections
- Fire Prevention – continued inspections within town with Building Department.
- Connect Youth visit and tour of the fire station.
- Participated in a Touch a Truck event at Early Years Centre.

September

- September Training:
 - Live Fire Training
- Fire Prevention team continues to be busy with inspections in town with Building Department.
- Annual evacuation and inspection held at Mayfield along with fire extinguisher training for staff.
- Preparation for Fire Prevention Week: October 9 -15th, 2022.
- Participated in Labour Day Parades in Cardinal and North Augusta along with Spencerville Fair Touch a Truck Event and parade.
- Outdoor electronic sign installed and working.

Anniversaries

- Robert Gilmour – 36 years (July)
- George Lochtie – 4 years (September)
- Gord Brooks – 4 years (September)

Resignations

- Steve Zahn – August 1, 2022

Audited Consolidated Financial Statements and
Other Financial Information of

**CORPORATION OF THE TOWN
OF PRESCOTT**

Year ended December 31, 2021

DRAFT

CORPORATION OF THE TOWN OF PRESCOTT

Year ended December 31, 2021

CORPORATION OF THE TOWN OF PRESCOTT

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Management's Responsibility for the Consolidated Financial Statements

Independent Auditors' Report

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Management's Responsibility for the Consolidated Financial Statements

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

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

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

Matthew Armstrong, Chief Administrative
Officer and Treasurer, Finance

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Prescott

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of Prescott (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2021;
- the consolidated statement of operations and accumulated municipal equity for the year then ended;
- the consolidated statement of changes in net debt 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, 2021, 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 “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

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

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design

audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

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

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(date)

CORPORATION OF THE TOWN OF PRESCOTT

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Assets		
Financial assets:		
Cash and short-term deposits	\$ 3,328,690	\$ 4,453,004
Taxes receivable	566,295	683,615
User charges receivable	598,915	881,558
Accounts receivable	858,969	454,150
Inventory	11,709	8,040
Investments (note 9)	1,124,230	1,032,827
Investment in Rideau St. Lawrence Holdings Inc. (note 4)	1,991,535	1,987,453
	<u>8,480,343</u>	<u>9,500,647</u>
Liabilities and deferred revenue:		
Accounts payable and accrued liabilities	1,965,908	1,207,548
Employee future benefit obligations (note 5)	30,769	32,738
Deferred revenue (note 6)	1,024,553	1,026,544
Long-term liabilities (note 7)	10,276,038	11,082,286
Total liabilities	<u>13,297,268</u>	<u>13,349,116</u>
Net debt	(4,816,925)	(3,848,469)
Non-financial assets:		
Tangible capital assets (note 16)	62,031,544	59,623,995
Inventories	37,628	30,270
Prepaid expenses	232,402	199,255
Total non-financial assets	<u>62,301,574</u>	<u>59,853,520</u>
Contingent liabilities (note 14)		
Commitments (note 15)		
Accumulated municipal equity (note 10)	<u>\$ 57,484,649</u>	<u>\$ 56,005,051</u>

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

CORPORATION OF THE TOWN OF PRESCOTT

Consolidated Statement of Operations and Accumulated Municipal Equity

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 18)	2021	2020
Revenue:			
Property taxation	\$ 5,629,943	\$ 5,651,216	\$ 5,546,317
Taxation from other governments	345,000	357,515	352,704
User charges	3,006,950	3,049,193	3,013,685
Government grants	2,114,206	2,291,221	2,312,574
Licenses and permits	84,575	85,614	69,289
Investment income	102,593	108,299	81,946
Penalties and interest on taxes	90,000	76,840	96,175
Provincial offenses	20,655	24,862	12,653
Other	541,724	743,596	597,948
Gain on sale of tangible capital assets	—	352,325	—
Net equity increase in investment in Rideau St. Lawrence Holdings Inc. (note 4)	57,100	59,329	79,790
Total revenue	11,992,746	12,800,010	12,163,081
Expenses (note 17):			
General government	1,139,897	1,167,790	1,180,560
Environmental services	3,326,302	3,251,638	3,071,005
Protection to persons and property	2,170,247	2,107,706	1,990,431
Health services	425,655	466,087	393,504
Social and family services	649,758	705,545	662,086
Transportation services	2,508,641	2,618,765	2,847,194
Recreation and culture services	1,340,316	1,339,661	1,140,573
Planning and development	527,852	713,495	549,128
Total expenses	12,088,668	12,370,687	11,834,481
Annual operating surplus (deficit)	(95,922)	429,323	328,600
Other:			
Grants and transfers related to capital:			
Deferred revenues earned	519,867	519,868	—
Government transfers	256,159	530,407	—
Other	—	—	15,000
	776,026	1,050,275	15,000
Annual surplus	680,104	1,479,598	343,600
Accumulated municipal equity, beginning of year	56,005,051	56,005,051	55,661,451
Accumulated municipal equity, end of year (note 10)	\$ 56,685,155	\$ 57,484,649	\$ 56,005,051

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

CORPORATION OF THE TOWN OF PRESCOTT

Consolidated Statement of Change in Net Debt

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 18)	2021	2020
Annual surplus	\$ 680,104	\$ 1,479,598	\$ 343,600
Acquisition of tangible capital assets	(3,626,526)	(4,442,506)	(1,331,216)
Amortization of tangible capital assets	1,903,700	1,904,418	1,745,892
Loss (gain) on sale of tangible capital assets	—	(352,325)	130,889
Proceeds on disposal of tangible capital assets	—	482,864	—
Acquisition of prepaid expenses	—	(33,147)	(13,661)
Change in inventories of supplies	—	(7,358)	(24,162)
Change in net debt	(1,042,722)	(968,456)	851,342
Net debt, beginning of year	(3,848,469)	(3,848,469)	(4,699,811)
Net debt, end of year	\$ (4,891,191)	\$ (4,816,925)	\$ (3,848,469)

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

CORPORATION OF THE TOWN OF PRESCOTT

Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Operating activities:		
Annual surplus	\$ 1,479,598	\$ 343,600
Item not involving cash:		
Amortization of tangible capital assets	1,904,418	1,745,892
Loss (gain) on sale of tangible capital assets	(352,325)	130,889
Change in non-cash operating working capital:		
Decrease in taxes receivable	117,320	105,696
Decrease (increase) in user charges receivable	282,642	(12,953)
Increase in accounts receivable	(404,819)	(3,959)
Decrease (increase) in inventories	(3,669)	12,963
Increase (decrease) in accounts payable and accrued liabilities	758,360	(258,175)
Decrease in employee future benefits obligations	(1,969)	(1,939)
Increase (decrease) in deferred revenue	(1,990)	385,949
Increase in prepaid expenses	(33,147)	(13,661)
Increase in inventory not for resale	(7,358)	(24,162)
	705,370	189,759
Net change in cash from operations	3,737,061	2,410,140
Capital activities:		
Acquisition of tangible capital assets	(4,442,506)	(1,331,216)
Proceeds of disposal of tangible capital assets	482,864	—
	(3,959,642)	(1,331,216)
Investing activities:		
Increase in investment in Rideau St. Lawrence Holdings Inc.	(4,082)	(79,790)
Reinvested investment income	(91,403)	(32,827)
	(95,485)	(112,617)
Financing activities:		
Debt principal repayments	(806,248)	(955,780)
Proceeds from debt issuance	—	578,016
	(806,248)	(377,764)
Increase (decrease) in cash and short-term deposits	(1,124,314)	588,543
Cash and short-term deposits, beginning of year	4,453,004	3,864,461
Cash and short-term deposits, end of year	\$ 3,328,690	\$ 4,453,004

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

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements

Year ended December 31, 2021

The Corporation of the Town of Prescott (the "Town") was incorporated in 1834 and assumed its responsibilities as a police village. The Town operates as a single 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 Corporation of the Town of Prescott (the "Town") are the representation of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

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

These consolidated financial statements include:

Public Library Board
Business Improvement Area Committee
Cemetery Board

(ii) Investment in Rideau St. Lawrence Holdings Inc.:

The investment in Rideau St. Lawrence Holdings Inc. ("RSL") is accounted for on a modified equity basis, consistent with Canadian public sector accounting standards. Under the modified equity basis, the business enterprises accounting principles are not adjusted to conform to those of the Town and inter-organizational transactions and balance are not eliminated. The Town recognizes its equity interest in the annual income or loss of RSL in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account. Any dividends the Town may receive from RSL will be reflected as reductions in the investment asset account.

(iii) Accounting for School Board transactions:

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.

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(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.
- (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 (deficit), provides the change in net financial assets for the year.

(c) Tangible capital assets:

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

Asset	Useful Life - Years
Land improvements	40
Buildings	15 to 60
Machinery and equipment	5 to 20
Vehicles	5 to 20
Linear assets:	
Roads	15 to 40
Bridges	15 to 40
Sidewalks	10 to 15
Water distribution	50 to 80
Wastewater collection	80
Storm sewer collection	80

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

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

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(c) Tangible capital assets (continued):

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

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

(d) 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.

(e) Inventories and prepaid expenses:

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

(f) Pension and employee benefits:

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

Employee benefits include vacation entitlement and sick leave benefits. Vacation entitlements are accrued as entitlements are earned. Sick leave benefits are accrued in accordance with the Town's policy.

(g) Cash and short-term deposits:

The Town considers cash and short-term deposits to be highly liquid investments with original maturities of three months or less.

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(h) Government transfers:

Government transfers are recognized as revenue in the consolidated financial statements when the transfer is authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(i) Deferred revenue:

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

(j) Deferred revenue - obligatory reserve funds:

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

(k) Investments:

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

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

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(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:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Town:
 - is directly responsible; or
 - accepts responsibility;
- (iv) it is expected that future economic benefit will be given up; and
- (v) 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) Property taxation:

The Town recognizes property tax revenue using the approved tax rate and the anticipated assessment. Taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred. The standard requires that property tax revenue be reported net of tax concessions. Tax transfers are reported as an expense and taxes levied on behalf of others in a flow through arrangement are not reported in the consolidated statement of operations and accumulated municipal equity.

(n) 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.

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

2. Operations of school boards:

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

	2021	2020
Property taxes	\$ 934,442	\$ 1,099,862
Amounts requisitioned and paid	\$ 934,442	\$ 1,099,862

3. Bank indebtedness:

The Town's financial agreement with its bank provides for an operating credit facility of up to \$1,000,000 to finance expenses, pending receipt of property taxes and other income. Interest on funds drawn is charged at the Bank of Montreal's prime rate. As at December 31, 2021, there was \$Nil (2020 - \$Nil) drawn on the facility.

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

4. Investment in Rideau St. Lawrence Holdings Inc.:

Rideau St. Lawrence Holdings Inc. ("RSL"), a government business enterprise, is accounted for on the modified equity basis by the Town for its proportionate share of ownership. The Town owns approximately 34.53% (2020 - 34.53%) of RSL. The principal business of RSL is to distribute electric power to four communities including the Town.

The following tables present condensed supplementary financial information for the Town's proportionate investment in RSL for the year ended December 31.

	2021	2020
Financial Position		
Current assets	\$ 1,283,618	\$ 1,388,472
Capital assets	3,127,755	2,871,207
Net regulatory assets	251,623	208,447
	4,662,996	4,468,126
Current liabilities	2,480,063	2,196,001
Long-term debt	191,398	284,672
	2,671,461	2,480,673
Net assets	\$ 1,991,535	\$ 1,987,453
Share capital	\$ 1,184,486	\$ 1,184,486
Accumulated earnings	813,927	806,923
Accumulated other comprehensive loss	(6,878)	(3,956)
Investment in government business enterprises	\$ 1,991,535	\$ 1,987,453
	2021	2020
Results of Operations		
Revenue	\$ 5,697,323	\$ 6,336,510
Operating expenses	(5,635,071)	(6,256,720)
Net earnings	62,252	79,790
Dividends paid during the year	(55,248)	—
	7,004	79,790
Accumulated earnings, beginning of year	806,923	727,133
Accumulated earnings, end of year	\$ 813,927	\$ 806,923

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

5. Employee future benefit obligations:

The Town provides life insurance premiums to employees who were previously employed by Prescott Public Utilities Commission. Beginning in 2006, the accrued benefit obligation has been recognized using a present value approach with a discount rate of 3%.

At December 31, 2021 the Town's accrued benefit liability for life insurance benefits is estimated at \$30,769 (2020 - \$32,738).

6. Deferred revenue:

(a) A requirement of the CPA Canada Public Sector Accounting Handbook is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve fund of the Town are:

	2021	2020
Balance, beginning of year	\$ 621,365	\$ 350,016
Revenue:		
Contributions from developers	48,742	12,723
Interest on Federal Gas Tax Funding	—	2,467
Federal Gas Tax Funding	—	256,159
	48,742	271,349
Utilization:		
Transfers for capital	(519,868)	—
Balance, end of year	\$ 150,239	\$ 621,365
Comprised as follows:		
	2021	2020
Development charges	\$ 150,239	\$ 101,497
Federal Gas Tax	—	519,868
Balance, end of year	\$ 150,239	\$ 621,365

(b) The Town has other deferred revenue related to fundraising activities of \$874,314 (2020 - \$405,179).

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

7. Long-term liabilities:

- (a) The balance of long-term liabilities reported on the consolidated statement of financial position is comprised of the following:

	2021	2020
Fixed rate bank loan with maturity date in 2021 and interest rate of 2.60%	\$ —	\$ 82,936
Ontario Project Infrastructure Corporation		
Maturity date 2023 and interest rate of 4.83%	56,756	92,398
Maturity date 2023 and interest rate of 3.26%	49,867	73,617
Maturity date 2024 and interest rate of 5.61%	149,997	194,717
Maturity date 2025 and interest rate of 4.71%	668,134	816,614
Maturity date 2027 and interest rate of 4.87%	300,120	346,833
Maturity date 2030 and interest rate of 1.51%	246,960	274,400
Maturity date 2037 and interest rate of 4.75%	3,573,897	3,741,954
Maturity date 2047 and interest rate of 3.70%	1,334,631	1,364,772
Maturity date 2050 and interest rate of 1.97%	3,777,778	3,911,111
Royal Bank of Canada, maturity 2022-2025, 0% interest	117,898	182,934
	\$ 10,276,038	\$ 11,082,286

- (b) Principal payments are due as follows:

	Principal	Interest	Total
2022	\$ 746,915	\$ 348,752	\$ 1,095,667
2023	719,315	320,930	1,040,245
2024	684,526	293,585	978,111
2025	635,733	266,957	902,690
2026	468,862	243,735	712,597
2027 and thereafter	7,020,687	1,905,069	8,925,756
	\$ 10,276,038	\$ 3,379,028	\$ 13,655,066

- (c) Interest expense on long term liabilities in 2021 amounted to \$367,076 (2020 - \$377,876).
- (d) These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

8. Temporary borrowings:

The Town had construction loans through the Ontario Infrastructure and Lands Corporation ("OILC") to finance the construction of fire hall replacement to a maximum value of \$5,000,000. The monthly interest payments on funds advanced will be based on a floating rate per annum as determined by OILC throughout the term of the loan until they are replaced by a debenture. Repayment terms of principal and interest will be determined upon completion of the capital project. This loan was closed out in 2020 and transferred to a serial debenture with a 30 year term at 1.97%. At December 31, 2021, \$Nil (2020 - \$Nil) of the facility was used.

9. Investments:

Investments, which consist primarily of Canadian equities, have a market value of \$1,559,299 at December 31, 2021 (2020 - \$1,292,750).

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

10. Municipal equity:

	2021	2020
Investment in tangible capital assets:		
Tangible capital assets	\$ 62,031,544	\$ 59,623,995
Long-term liabilities	(10,276,038)	(11,082,287)
	51,755,506	48,541,708
Unexpended Capital Financing (Unfinanced Capital) Projects:		
Road infrastructure	(617,253)	(617,253)
Industrial park	(262,401)	(252,568)
Public works addition	(237,114)	(237,114)
Streetlights	(664,756)	(657,905)
Dibble Street East Reconstruction	—	(27,670)
New arena	(2,360,039)	(399,901)
Edward Street Overpass	(26,707)	—
Active Transportation	(97,545)	—
Sidewalk plow	(163,223)	(163,223)
	(4,429,038)	(2,355,634)
Reserves set aside for specific purposes by Council:		
For capital expenses:		
Working capital	880,000	880,000
Business improvement	52,470	39,642
Elections	17,123	12,023
	949,593	931,665
For operating expenses:		
Fiscal policy	563,770	(81,815)
COVID-19 funding	—	107,000
General government	54,245	29,695
Infrastructure	423,957	227,051
Municipal modernization	370,918	572,483
Protection services	144,640	147,358
Transportation services	86,088	26,537
Health services	—	4,170
Recreation and cultural	251,640	127,364
Library	54,238	43,655
Museum	14,665	94,447
Cemetery	24,959	18,654
Planning and development	191,506	172,147
Water and sewer	5,036,427	5,411,113
	7,217,053	6,899,859
Total reserves	8,166,646	7,831,524
Investment in Government Business Enterprises (note 4)	1,991,535	1,987,453
Total accumulated municipal equity	\$ 57,484,649	\$ 56,005,051

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

11. Pension contributions:

The Town makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 30 members of its staff (2020 - 28). As a result, the Town does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2021. At that time, the plan reported a \$3.1 billion actuarial deficit (2020 - \$3.2 billion actuarial deficit).

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.

The amount contributed to OMERS for current service in 2021 was \$173,741 (2020 - \$170,206) and is included as an expense on the Consolidated Statement of Operations and Accumulated Municipal Equity.

12. Trust funds:

Trust funds administered by the Town amounting to \$118,630 (2020 - \$113,660) are presented in a separate financial statement of trust fund balances and operations. As such balances are held in trust by the Town for the benefit of others, they are not presented as part of the Town's financial position or financial activities.

13. Provincial Offences Administration (POA):

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

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

The Town's share of net revenues arising from operation of the POA office has been consolidated with these financial statements. The revenue of the court office consists of fines levied under Parts I and 111 (including delay penalties) for POA charges filed in the County court.

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

13. Provincial Offences Administration (POA) (continued):

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

The Town shares net POA revenues based on weighted assessment.

14. Contingent liabilities:

- (a) The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims at December 31, 2021, management believes that the Town has valid defences and appropriate insurance coverages in place. In the event any claims are successful, the amount of any potential liability is not determinable; therefore, no amount has been accrued in the consolidated financial statements.
- (b) In 1997, the Town assumed ownership of property that was identified as being contaminated. Phase I and Phase II environmental assessments have been carried out with a conclusion that the land was contaminated beyond a minimally acceptable level. A further assessment was carried out, including soil sampling, which revealed that the contamination did not present an immediate risk to human health or the environment. Based upon existing environmental regulations, the Town would be required to remediate this land subject to future development. The cost of such remediation is unknown. As at December 31, 2021, the Town has no plans to develop this land. Due to the uncertainty surrounding the timing and nature of the remediation, no liability has been recognized in the Town's consolidated financial statements.
- (c) The Town is contingently liable under a letter of credit issued by its bankers in regard to the requirement from the Town's agreement with the Canadian Actors' Equity Association. The aggregate borrowing is up to \$46,500.

As at December 31, 2021, there is no amount outstanding under the facility (2020 - \$Nil).

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

15. Commitments:

- (a) The Town has entered into an agreement with Ontario Clean Water Agency to manage the water treatment plant and the sewage treatment plant. The contract provides for a management fee for each plant plus the operating and capital costs of the two plants. The management fee is adjusted for inflation on an annual basis. The contract was renewed effective December 1, 2018. Payments for the water treatment plant were \$328,770 (2020 - \$355,481). Payments for the sewage treatment plant were \$574,360 (2020 - \$562,272).
- (b) The Town has negotiated a long-term contract with the Ontario Provincial Police for the provision of policing services. The contract ends December 31, 2024. Annual charges are determined based on the level of service and are reconciled to actual costs in the following year. During the year, the contract costs were \$1,202,916 (2020 - \$1,197,454).
- (c) The Town has negotiated a contract for waste collection with Limerick Environmental which expires in February 2025, with an option to extend for an additional two, one year consecutive terms, at the sole discretion of the Town. Fees are based on the residential household count and are adjusted annually for inflation plus the cost to drop the waste materials off at the depot based on tonnage. During the year, the contract costs were \$171,523 (2020 - \$157,888).
- (d) The Town has negotiated a contract for the collection and disposal of recycled materials, with Limerick Environmental which expires in February 2025, with an option to extend for an additional two, one year consecutive terms, at the sole discretion of the Town. Fees are based on population count and area adjusted annually for inflation plus the cost to drop off the recyclable matters at the depot based on tonnage. During the year, the contract costs were \$88,894 (2020 - \$83,331).
- (e) The estimated commitment to complete construction-in-progress and major equipment purchases for the new arena project at December 31, 2021 is approximately \$15,396,542 (2020 - \$Nil).
- (f) The estimated commitment to complete construction-in-progress and major equipment purchases for the completion of the reconstruction of Dibble Street East at December 31, 2021 is approximately \$1,112,141 (2020 - \$Nil).

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

16. Tangible capital assets :

Cost	Balance at December 31, 2020	Transfers and additions	Disposals and adjustments	Balance at December 31, 2021
Land	\$ 1,409,596	\$ —	\$ (46,832)	\$ 1,362,764
Land improvements	3,285,011	—	—	3,285,011
Buildings	41,969,541	169,247	(297,041)	41,841,747
Machinery and equipment	4,059,256	185,422	(354,551)	3,890,127
Vehicles	2,478,117	—	(150,931)	2,327,186
Linear assets	18,851,554	—	—	18,851,554
Sewer infrastructure	6,969,256	—	—	6,969,256
Water infrastructure	6,741,569	—	—	6,741,569
Construction-in-progress	1,241,791	4,087,837	—	5,329,628
Total	\$ 87,005,691	\$ 4,442,506	\$ (849,355)	\$ 90,598,842

Accumulated amortization	Balance at December 31, 2020	Amortization and adjustments	Transfers, and disposals	Balance at December 31, 2021
Land improvements	\$ 352,137	\$ 84,082	\$ —	\$ 436,219
Buildings	12,153,058	907,540	(271,225)	12,789,373
Machinery and equipment	2,052,101	234,963	(296,660)	1,990,404
Vehicles	1,390,279	128,965	(150,931)	1,368,313
Linear assets	7,039,021	364,265	—	7,403,286
Sewer infrastructure	2,148,800	86,948	—	2,235,748
Water infrastructure	2,246,300	97,655	—	2,343,955
Total	\$ 27,381,696	\$ 1,904,418	\$ (718,816)	\$ 28,567,298

	Net book value December 31, 2020	Net book value December 31, 2021
Land	\$ 1,409,596	\$ 1,362,764
Land improvements	2,932,874	2,848,792
Buildings	29,816,483	29,053,374
Machinery and equipment	2,007,155	1,899,722
Vehicles	1,087,838	958,873
Linear assets	11,812,533	11,448,268
Sewer infrastructure	4,820,456	4,733,508
Water infrastructure	4,495,269	4,397,614
Construction-in-progress	1,241,791	5,329,628
Total	\$ 59,623,995	\$ 62,031,544

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

17. Segmented information:

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

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

For each reported segment, expenditures 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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CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

17. Segmented information (continued):

2021	General Government	Environmental Services	Protection to Persons and Property	Health Services	Social and Family Services	Transportation Services	Recreation and Cultural Services	Planning & Development	Total
Revenue									
Taxation									
Property Taxation	\$ 5,651,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,651,216
Taxation other governments	357,515	-	-	-	-	-	-	-	357,515
User charges	4,997	2,756,691	56,703	-	6,600	3,137	221,065	-	3,049,193
Government transfers	1,708,335	34,859	33,100	-	171,454	292,026	12,048	39,399	2,291,221
Investment income	16,896	91,403	-	-	-	-	-	-	108,299
Licenses and permits	7,558	-	77,656	-	-	400	-	-	85,614
Net income Rideau St. Lawrence	59,329	-	-	-	-	-	-	-	59,329
Other	7,073	262,337	111,112	22,629	92,571	41,762	141,237	64,875	743,596
Gain on sale of tangible capital assets	-	-	-	-	-	-	27,619	324,706	352,325
Penalties and interest on taxes	76,840	-	-	-	-	-	-	-	76,840
Provincial offenses	-	-	24,862	-	-	-	-	-	24,862
Other									
Capital other	-	-	-	-	-	1,050,274	-	-	1,050,274
Total revenue	7,889,759	3,145,290	303,433	22,629	270,625	1,387,599	401,969	428,980	13,850,285
Expenses									
Salaries and wages	563,462	289,708	386,719	-	73,687	1,165,986	322,259	283,155	3,084,976
Operating materials and services	535,361	2,009,056	1,431,973	281,639	587,731	978,496	674,433	430,340	6,929,029
External transfers to other	-	-	-	85,188	-	-	-	-	85,188
Debt interest	-	174,405	81,370	-	44,127	17,002	50,172	-	367,076
Amortization	68,967	778,469	207,644	99,260	-	457,281	292,797	-	1,904,418
Total expenses	1,167,790	3,251,638	2,107,706	466,087	705,545	2,618,765	1,339,661	713,495	12,370,687
Excess of revenue over expenses									
(expenses over revenue) before taxation	\$ 6,721,969	\$ (106,348)	\$ (1,804,273)	\$ (443,458)	\$ (434,920)	\$ (1,231,166)	\$ (937,692)	\$ (284,515)	\$ 1,479,598

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

17. Segmented information (continued):

2020	General Government	Environmental Services	Protection to Persons and Property	Health Services	Social and Family Services	Transportation Services	Recreation and Cultural Services	Planning & Development	Total
Revenue									
Taxation									
Property Taxation	\$ 5,546,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,546,317
Taxation other governments	352,704	-	-	-	-	-	-	-	352,704
User charges	6,724	2,726,814	40,937	-	6,000	4,773	228,437	-	3,013,685
Government transfers	1,819,199	36,504	29,559	-	123,492	267,026	11,044	25,750	2,312,574
Investment income	2,772	79,174	-	-	-	-	-	-	81,946
Licenses and permits	5,001	-	59,213	-	-	5,075	-	-	69,289
Net income Rideau St. Lawrence	79,790	-	-	-	-	-	-	-	79,790
Other	12,093	247,086	52,263	20,683	-	102	152,955	112,766	597,948
Penalties and interest on taxes	96,175	-	-	-	-	-	-	-	96,175
Provincial offenses	-	-	12,653	-	-	-	-	-	12,653
Other									
Capital other	-	-	-	-	-	-	15,000	-	15,000
Total revenue	7,920,775	3,089,578	194,625	20,683	129,492	276,976	407,436	138,516	12,178,081
Expenses									
Salaries and wages	599,330	298,708	308,698	-	73,932	1,063,746	276,589	209,877	2,830,879
Operating materials and services	514,729	2,037,949	1,413,107	263,449	534,631	953,097	607,541	339,251	6,663,754
External transfers to other	-	-	-	85,188	-	-	-	-	85,188
Debenture interest	-	186,805	66,818	-	53,523	19,553	51,177	-	377,876
Loss on disposal	-	-	-	-	-	130,888	-	-	130,888
Amortization	66,501	547,543	201,808	44,867	-	679,910	205,266	-	1,745,895
Total expenses	1,180,560	3,071,005	1,990,431	393,504	662,086	2,847,194	1,140,573	549,128	11,834,481
Excess of revenue over expenses									
(expenses over revenue) before taxation	\$ 6,740,215	\$ 18,573	\$ (1,795,806)	\$ (372,821)	\$ (532,594)	\$ (2,570,218)	\$ (733,137)	\$ (410,612)	\$ 343,600

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

18. Budget figures:

Budget figures reported on the Consolidated Statement of Operations and Accumulated Municipal Equity are based on the 2021 municipal and other local board operating budgets as approved by Council on April 6, 2021.

Approved budget figures also include council approved budget estimates for Public Sector Accounting Board ("PSAB") reporting requirements. The chart below reconciles the approved Town operating budgets and PSAB budget estimates to the total consolidated budget figures as reported on the Consolidated Statement of Operations and Accumulated Municipal Equity.

	Budget 2021
Operational budget	
Revenue:	
Cash budget approved by Council	\$ 12,290,634
Less: Transfer from reserves	(137,000)
Less: Library funding consolidation	(160,888)
	\$ 11,992,746
Expenses:	
Cash budget approved by Council	\$ 12,290,634
Less: Transfers to reserves	(1,402,072)
Less: Library funding upon consolidation	(160,888)
Less: Principal payments	(806,206)
Add: Operational projects	275,500
Add: Amortization expense	1,903,700
Less: Capitalization of books budget	(12,000)
	\$ 12,088,668

CORPORATION OF THE TOWN OF PRESCOTT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

19. Impact of COVID-19 pandemic:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian, Ontario and municipal governments, enacting emergency measures to combat the spread of the virus. The pandemic has had significant operational and financial impacts as a result of social and market disruption.

The Town continues to experience impacts of the pandemic in the 2021 fiscal year.

Impacts have been mitigated by associated funding and other cost saving measures. The outcome and time frame for a recovery from the pandemic is unknown, and therefore it is not practicable to estimate and disclose its financial effect on future operations at this time.

20. Comparative information:

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

CORPORATION OF THE TOWN OF PRESCOTT

Schedule A: Business Improvement Area Committee

Statement of Revenue and Expenses and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Taxation	\$ 29,288	\$ 29,000
Expenses:		
Downtown	6,105	18,106
Contracted services	6,438	3,700
Advertising and promotion	3,679	2,220
Supplies	238	1,275
	16,460	25,301
Excess of revenue over expenses	12,828	3,699
Accumulated surplus, beginning of year	39,642	35,943
Accumulated surplus, end of year	\$ 52,470	\$ 39,642



		Date Req'd
Information Purposes		
Policy / Action Req'd	X	Oct. 17 '22
Strategic Plan		

STAFF REPORT TO COUNCIL

Report No. 102-2022

Date: October 17, 2022

From: Samantha Joudoin-Miller, Manager of Community Services

Re: Municipal Alcohol Policy

Recommendation:

That Council approve the Municipal Alcohol Policy and that it becomes effective as of October 18, 2022.

Background / Analysis:

The proposed Town of Prescott Municipal Alcohol Policy provides for responsible management practices at functions or events held at municipally owned facilities, parks, or areas where alcohol is available under the authority of a Special Occasion Permit (SOP) or Caterer's Endorsement. The intention is for all events held on municipally owned properties meet comply with the provincial *Liquor Licence Act* and this proposed policy.

The Town of Prescott has developed this proposed policy as a means of enhancing and promoting the social enjoyment and physical safety of everyone who uses these facilities and areas, while at the same time mitigating risks to public safety and the public interest.

A draft of the proposed Municipal Alcohol policy was brought to Council for review and feedback on September 20, 2022, with feedback being provided by October 3, 2022. One page has been removed as it was a duplicate. No further adjustments to the proposed policy have been made.

At the September 20, 2022 meeting, Council did inquire about the use of alcohol during events such as the Shakespeare Festival and a potential comeback of the Taste of Prescott. Events such as the ones questioned are covered in section 3.1 as "Municipally Run or Sponsored Events" which are permitted to take place at any municipally owned or



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leased facilities and within specific areas and under specific conditions are designated eligible to be considered for SOP or Caterer's Endorsement events.

Alternatives:

Council could choose not to approve the Municipal Alcohol Policy. Council could request a longer timeline to review and provide feedback regarding the proposed Municipal Alcohol Policy.

Financial Implications:

None

Environmental Implications:

None

Attachments:

Municipal Alcohol Policy

Submitted by:

Samantha Joudoin-Miller
Manager of Community Services



Town of Prescott

Municipal Alcohol Policy

Policy Statement

The Town of Prescott Municipal Alcohol Policy provides for responsible management practices at functions or events held at municipally owned facilities, parks, or areas where alcohol is available under the authority of a Special Occasion Permit (SOP) or Caterer's Endorsement.

The Town of Prescott has developed this policy as a means of enhancing and promoting the social enjoyment and physical safety of everyone who uses these facilities and areas, while at the same time mitigating risks to public safety and the public interest.

1. Objectives

- 1.1. To ensure proper operation and supervision of SOP or Caterer's Endorsement events by providing education in prevention and intervention techniques and in effective management procedures. This will lower the risk of liability to event organizers, participants, volunteers, the Town of Prescott and its staff.
- 1.2. To reinforce responsible drinking practices for consumers through appropriate operational procedures, controls, training and education.
- 1.3. To honour the decision of abstainers not to drink alcohol and to encourage their participation by providing alternative non-alcoholic beverages.
- 1.4. To designate municipally owned facilities which are and are not suitable for SOP or Caterer's Endorsement events.
- 1.5. To provide a balance of licensed and non-licensed programs to ensure that consumers, abstainers, adults, youth and families will be adequately serviced and protected.
- 1.6. To provide a balanced use of alcohol through SOP so that alcohol becomes a responsible part of a social function rather than the reason for it.
- 1.7. To comply with the provincial Liquor Licence Act and other applicable legislation.

2. Terms of Reference

- 2.1. **"Alcohol"** means spirits, wine, beer and any combination thereof and includes any product or fermentation or distillation in a form appropriate for human consumption as a beverage, alone or in combination with another matter.
- 2.2. **"AGCO"** means the Alcohol and Gaming Commission of Ontario.
- 2.3. **"Caterer's Endorsement"** A liquor sales licence authorizing the applicant to sell and serve liquor for an event held on premises other than the premises to which the liquor sales licence applies.
- 2.4. **"Low Alcohol Beverages"** means any alcohol beverage with:
 - a) less than 4.6% alcohol beer (lite);
 - b) less than 40% alcohol spirits;

c) less than 11% alcohol wine.

2.5. “MAP” means the Municipal Alcohol Policy of the Town of Prescott where alcohol is available under the authority of a Special Occasion Permit or a Caterer’s Endorsement.

2.6. “Municipal Facility” means all municipally-owned or municipally-leased facilities.

2.7. “Renter/Event Organizer” means an individual, a group of individuals or an organization seeking to hold events in municipal facilities which may involve the serving and consumption of alcohol.

2.8. “SOP” means the Special Occasion Permit issued by the Alcohol and Gaming Commission of Ontario.

2.9. “Town” means the Corporation of the Town of Prescott.

3. Municipally run or sponsored events

3.1. Events involving alcohol which are run by the Town or are sponsored by the Town are permitted to take place at any municipally owned or leased facilities and within specific areas and under specific conditions are designated eligible to be considered for SOP or Caterer’s Endorsement events

4. All Other Eligible Events

4.1. In order to be eligible for an SOP, events which are not conducted by a registered charity or not for profit entity must be designated as an event of municipal significance by the Town of Prescott.

4.2. The sale, consumption or service of alcohol at Town-owned facilities is prohibited without a permit issued by the Alcohol and Gaming Commission of Ontario and the Town of Prescott Facility User Agreement.

5. Event Approval

5.1. The request for use of any municipal public area (definition follows) for the purpose of holding a licensed event must be received, in writing, by the Manager of Community Services or designate for approval a minimum of 60 days prior to the event date.

5.2. The Town of Prescott reserves the right to reject the application of a SOP in a municipally owned facility of any user.

5.3. Consumption of alcohol at Town of Prescott events, or events sponsored by the Town of Prescott can occur at municipally owned properties.

6. Public/Private Events at Town of Prescott Facilities Involving Alcohol Eligible for SOP Events

6.1. The following municipally owned or leased facilities and within specific areas and under specific conditions have been designated eligible to be considered for SOP or Caterer’s Endorsement events:

Public Events	Private Events
----------------------	-----------------------

- Kinsmen Amphitheatre	- Fire Hall
- Fire Hall	- Town Hall
- Town Hall	- Leo Boivin Community Centre
- Leo Boivin Community Centre	- Seymour Recreation Complex
- Seymour Recreation Complex	
- Clock Tower Parking Lot	

6.2. The holder of the licence shall not sell, serve, or allow for the possession of liquor in the tiered seating section of any municipal facility.

7. Youth Admission to Special Occasion Permit Events

Each permit holder will be responsible to select a strategy on allowing youth to their event. In all cases the following guidelines must be adhered to:

7.1. Anyone who appears to be under the age of 25 years will be required to show photo I.D. before they are allowed into the licensed area for event/facility. As per the AGCO, acceptable forms of photo identification include:

7.1.1. Ontario Driver's Licence with a photo of the person to whom the licence is issued

7.1.2. A Canadian Passport

7.1.3. Canadian Citizenship Card with a photo of the person to whom the card is issued

7.1.4. Canadian Armed Forces Identification Card

7.1.5. A photo card issued by the Liquor Control Board of Ontario (LCBO), entitled Bring Your ID (BYID)

7.1.6. A Secure Indian Status Card issued by the Government of Canada

7.1.7. A Permanent Resident Card issued by the Government of Canada

7.1.8. A photo card issued under the *Photo Card Act, 2008*

7.2. Individuals under 19 years of age will not be allowed to consume alcoholic beverages. Anyone serving individuals under 19 years of age will be required to leave the event.

7.3. Events allowing youth to attend will be required to identify those persons 19 years of age or over. Sponsors shall choose either stamps or wristbands to identify persons age 19 years or over.

8. Signage

The following signs shall be prominently displayed in designated facility where alcohol is served.

The following statement will appear on signs measuring a minimum of twenty four (24) by thirty six (36) inches and be located in the bar areas:

1. Statement of Intoxication

All servers are required by law not to serve an intoxicated person or to serve anyone to the point of intoxication.

2. Identification

You must be 19 years of age or older to attend a special occasion permit event. The only acceptable proof of age is photo identification.

3. Warning sign — fetal alcohol spectrum disorder

A prescribed sign warning of the dangers of fetal alcohol spectrum disorder is displayed in accordance with the regulations.

Signs shall be provided by the Town to Renter/Event Organizers for display by them in the bar area of the licensed function. The Special Occasions Permit or licence must be displayed in a prominent manner. Signs stating “no alcohol beyond this point” must be displayed at all exits of the licensed area.

9. Server Training

It is required that at least one “Smart Serve” trained bartender be behind the bar at all times during any event involving a bar. In order to be eligible to rent a municipal facility, the Renter/Event Organizer must demonstrate to the satisfaction of the Town of Prescott that the event servers have successfully completed a municipally recognized and approved server training course.

It is also recommended that trained personnel be required to take refresher courses to remain current with the rules and regulation of the *Ontario Liquor Licence Act*. The municipality’s maximum requirements concerning the number of trained personnel is set at the following minimum and may be adjusted at the discretion of the Manager of Community Services. Self-serve bar events are not permitted.

Requirements

1. All personnel must be clearly identifiable (i.e. Name tags, t-shirts, ball cap, etc.)

Smart Serve Trained Staff	
Criteria	# of staff required
0-100 Expected patrons	2
200 Expected patrons	3
400 Expected patrons	4
600 Expected patrons	6

This is a general guide. If more exits exist than do supervisors the number of supervisors must increase to match the number of exits.

Security Door and Floor Supervisors

Criteria	# of staff required
0-100 Expected patrons	Minimum of 1
200 Expected patrons	2
400 Expected patrons	3
600 Expected patrons	5

This is a general guide. If

more exits exist than do supervisors the number of supervisors must increase to match the number of exits.

10. Controls

In order to be eligible to rent a municipal facility for a Special Occasion Permit event, the Renter/Event Organizer must demonstrate to the satisfaction of the Town of Prescott that the Municipal Alcohol Policy is understood, that the Regulations will be strictly observed, and that sufficient controls are in place which will assist in ensuring compliance to the Policy.

- 10.1.** The Renter/Event Organizer must obtain a Special Occasion Permit from the Alcohol and Gaming Commission of Ontario (AGCO) and show proof to the Manager of Community Services or designate at least fourteen (14) days prior to the event.
- 10.2.** The Renter/Event Organizer must comply with the Liquor Licence Act and this policy.
- 10.3.** In order to be eligible to rent a municipal facility, the Renter/Event Organizer must demonstrate to the satisfaction of the Town of Prescott that low-alcohol (i.e. 2.4%, 4%) and non-alcohol drinks will be available during the entire event. Non-alcohol drinks must be available at no charge or at a cost significantly lower than that of drinks containing alcohol. In addition, prepared foods must be available throughout the event.
- 10.4.** All drinks to be served in plastic or paper cups and all bottles to be retained in the bar area. Alcoholic and Non-Alcoholic drinks are to be served in different coloured cups.
- 10.5.** Permit Holders shall ensure that the price of liquor or a drink containing liquor is the same during all hours of operation of the event.
- 10.6.** Permit Holders shall not require a person to purchase a minimum number of drinks in order to gain entry to, or remain on, the premises to which the licence or permit applies.
- 10.7.** Permit Holders shall not permit contests on the premises to which the permit applies that involve the purchase or consumption of liquor.
- 10.8.** Permit Holders shall not permit free liquor to be offered or given as a prize in a contest.
- 10.9.** The person who signs the Special Occasion Permit and Rental Agreement must attend the event and be responsible for making decisions regarding the operation of the event.
- 10.10.** The Renter/Event Organizer is responsible for the event and therefore must refrain from consuming alcohol while the event is in progress.
- 10.11.** All event workers must refrain from consuming alcohol prior to and while on duty at the event.
- 10.12.** The municipality must ensure the physical setting is safe for drinkers and non-drinkers.
- 10.13.** The Renter/Event Organizer and the municipality will ensure that patrons do not

engage in activities that could harm themselves or others.

- 10.14.** All exits must be supervised. This is the responsibility of the Renter/Event Organizer.
- 10.15.** Tickets for alcohol must be purchased from designated ticket sellers and must be redeemed at the bar. When tickets are sold for alcoholic beverages, there will be a limit of four (4) per person sold at one time until 11:00 p.m. Maximum of two (2) sold per person at one time after 11:00 p.m. Ticket sales must stop at 12:45 p.m. Discounts will not be offered for volume purchase of tickets.
- 10.16.** Refunds for drink tickets should be available while the bar is open and 30 minutes after closing. Signage advising of the above shall be visibly posted at each sales location.
- 10.17.** When tickets are not being sold, each person will be limited to four drinks served at a time until 11:00 p.m. Maximum two drinks per person after 11:00 p.m.
- 10.18.** All bar areas must close at 1:00 a.m. regardless of if there are persons waiting to be served. There will be no "last call" All patrons will vacate the premises by 1:30 a.m.
- 10.18.1.** Note: the only exception to this rule shall be New Year's Eve where all time shall be extended one hour.
- 10.19.** A requirement of all SOP and Caterer's Endorsement events is that an adequate supply of food must be served/available to persons attending the event. Snacks are not acceptable as food under the AGCO. It is recommended that all event organizers take steps to encourage food consumption to help reduce the risk of intoxication.
- 10.20.** The organizer must complete and submit Appendix 'A' (Checklist for Liquor Licensed Renter/Event Organizers) and Appendix 'B' (Agreement Form for Special Occasion Permit (SOP) Holder) and submit to the Manager of Community Services or designate at least two (2) weeks prior to the event.

11. Alcohol Marketing Practices

- 11.1.** Marketing practices such as oversized drinks, double shots or spirits, drinking contests, volume discounts and unlimited free alcohol which encourages increased consumption, are not permitted.
- 11.2.** As indicated in the Liquor Licence Act, advertising and posters which promote the use of alcohol are prohibited in all municipal facilities, except in the case of a specific event sponsored by a Brewery/Winery/Distillery.
- 11.3.** Advertising and posters which promote the use of alcohol are prohibited in any and all youth events. Youth being any person under the legal drinking age.

12. Accountability

- 12.1.** It is mandatory that the person signing the application for the SOP or Caterer's Endorsement be present for the duration of the event.
- 12.2.** The Town of Prescott reserves the right to have a municipal representative attend any and all events held on Town owned property to protect the best interest of the Corporation. This person will have complete authority to close any event not complying with the Liquor Licence Act, the Town of Prescott Municipal Alcohol Policy, and/or Facility Permit Terms and Conditions.

- 12.3. The Town of Prescott reserves the right to request security or police paid duties to the satisfaction of the Town to be present at any event with costs for same being borne by event organizers.

13. Insurance & Indemnification

- 13.1. All events/activities on municipal property which will involve the consumption of alcohol must obtain a SOP or have a Caterer's Endorsement issued by the Alcohol and Gaming Commission of Ontario and ensure that all conditions associated with the issuance of that permit are met throughout the term of that activity.
- 13.2. In addition, the permit holder must provide proof, at **least fourteen (14) days prior** to the event, that the following forms of coverage have been bound for the full term of the activity:
- 13.2.1. Public liability and property damage insurance with an insurer satisfactory to the Town in an amount not less than **two million dollars (\$2,000,000.00)**. This insurance shall name the Town of Prescott as an additional insured and shall also state that coverage will respond to all claims relating to the A.G.C.O. licensed activities held on the premises and shall not exclude participants. The Town of Prescott reserves the right to request higher limits of insurance.
- 13.2.2. The permit holder agrees to indemnify and save the Town of Prescott, its elected officials, public officials, and employees, harmless from all claims, damages, losses and expenses which might arise as a result of this event taking place.
- 13.2.3. The insurance certificate shall include cross liability and severability of interest clauses.
- 13.2.4. Documentation confirming that required security or police paid duties are arranged and in place.

14. Safe Transportation

The Town of Prescott supports the "No Drinking & Driving" philosophy. The permit holder will be responsible for promoting safe transportation options for all the drinking participants and ensure that details of these options are made available to the events patrons (i.e., signs, announcements). These options can include driving intoxicated participants home, calling a friend, relative or taxi to assist the intoxicated participant, and/or having a designated driver provided by the sponsoring group.

15. Consequences for Failure to Comply

- 15.1. **First Infraction** – A registered letter from the Manager of Community Services or designate outlining the breach and its unacceptability.
- 15.2. **Second Infraction** – No further rentals for a period of 12-months for the individual and/or applicable group.
- 15.3. **Third Infraction** – No further rental to be permitted until proof of compliance can be given to the satisfaction of the Manager of Community Services.

- 15.4. Appeal** – A first, second or third infraction consequence may be appealed in writing to the Manager of Community Services. The appeal will be heard within two weeks of notification with a decision being made immediately.

16. Unauthorized Alcohol Consumption

Alcohol consumption without a SOP or Caterers Endorsement is prohibited at any municipally owned facility. Any persons under the legal drinking age are found to have consumed or to be consuming alcohol at SOP and Caterer's Endorsement events and non-SOP events, will be turned over to the police. The individual could be banned from attending any public function held in any municipal facility for a period of up to one year. A registered letter will be sent to parents/guardians.

In addition, any persons found in possession or bringing alcohol in an unlicensed area will be required to leave the premises immediately. The individual or group will be subject to the Consequences for Failure to Comply (see above) and/or may be subject to charges under the *Liquor Licence Act* or *Trespass to Property Act*.

In addition, if someone is intoxicated and disorderly, the problem should be reported to the permit holder. The permit holder should safely remove this person from the premises and must supply transportation for them. If a person refuses to leave the premises, security and/or police paid duties will be informed by the permit holder.

17. Policy Monitoring & Revisions

- 17.1.** The Municipal Alcohol Policy shall be reviewed annually by the Town Clerk based on updated legislative changes.

18. Implementation of Municipal Alcohol Policy

- 18.1.** The Town of Prescott will be implementing the Policy immediately, following Council approval.
- 18.2.** The Town of Prescott Municipal Alcohol Policy will:
- 18.2.1.** Be made available at the Manager of Community Services Office, the Clerk, and online
 - 18.2.2.** All Special Event Permit Holders will be given a copy upon signing their facility agreement.
 - 18.2.3.** Be given to the local Ontario Provincial Police
 - 18.2.4.** Be given to the LCBO retail outlet in the Town of Prescott
 - 18.2.5.** Be given to all organizations/individuals making bookings for use of the Town's recreational facilities



APPENDIX "A"

CHECKLIST FOR LIQUOR LICENSED EVENT ORGANIZERS

1. ☐ Name of Special Occasion Permit Holder: _____
2. ☐ Location of SOP Event: _____
3. ☐ Will persons under 19 years of age be attending this event? _____
4. ☐ How will event workers be identified? _____
5. ☐ Copy of Smart Serve Certificate provided no less 14 days prior to the event.
6. ☐ Proof of Insurance (as detailed under Insurance section of this Policy)
7. ☐ The safe transportation strategy(s) that will be used at this function are:

8. ☐ I have provided a sketch with dimensions of the licensed area of the event facility and copies of notification letters to police, fire, health unit, Manager of Community Services.
9. ☐ I understand all of the Policy requirements and will adhere to them.
10. ☐ I have been advised that if there is something that I do not understand with respect to this Policy, I will contact the Manager of Community Services.
11. ☐ Security and/or police paid duties have been agreed to in consultation with the Chief of Police and the Manager of Community Services.

I, _____, certify the above information is true, I understand my legal obligation as a permit holder and I have attained 19 years of age.

Signature SOP Permit Holder

Signature of Manager of Community Services or Delegate

Date

The personal information on this form is collected under the authority of the Municipal Freedom and Protection of Privacy Act, as amended.
The information is used for the purpose of processing the application. Questions regarding the collection of this information should be directed to the Town Clerk at 613-925-2812.

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REPORT TO COUNCIL

Report No. 103-2022

Date: October 17, 2022

From: Matthew Armstrong, Chief Administrative Officer & Treasurer

RE: Integrity Commissioner Appointment

Recommendation:

That Council direct Staff to prepare the By-law to appoint Tony Fleming as the Town of Prescott's Integrity Commission for consideration at the Council meeting of November 7, 2022.

Background:

Council appointed Andrew Tremayne as the Town's Integrity Commissioner on April 24, 2017. This appointment was for the balance of the 2014-2018 term of Council. On November 26, 2018, Council approved a resolution to continue with the appointment of Mr. Tremayne for the time being. On October 4, 2022, Andrew Tremayne informed the Town of his planned retirement as of November 22, 2022.

As noted on the Province of Ontario website the Role of the Integrity Commissioner is as follows.

Municipalities are required to provide access to an Integrity Commissioner. The Integrity Commissioner's role is to perform, in an independent manner, the functions assigned by council with respect to:

- *applying the local codes of conduct for members of council and certain local boards*
- *applying local procedures, rules, and policies governing the ethical behavior of members*
- *applying certain Municipal Conflict of Interest Act (MCIA) rules to members*
- *requests for advice from members of council and certain local boards respecting their obligations under:*

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- *the local code of conduct applicable to the member*
- *local procedures, rules or policies governing the ethical behavior of the members*
- *certain sections of the MCIA*
- *providing educational information to the public, the municipality and members of council and certain local boards about local codes of conduct for members and about the MCIA*

The Commissioner's functions also include conducting inquiries into requests from council or a local board, a member of council or a board, or a member of the public about whether a member of council or a local board has contravened the applicable code of conduct. If the Commissioner reports that, in their opinion, a member of the council or local board has contravened the code of conduct, the municipality may impose a penalty in the form of a reprimand or a suspension of pay for a period of up to 90 days. It is up to the municipality to decide how to proceed after an Integrity Commissioner's report. Some municipalities have considered measures that may be outside a code of conduct process, such as requesting an apology and/or removing the member from committees

See sections 223.1 to 223.24, and 239.2, and the legislation more generally, for more information about these topics.

Analysis

The Town of Prescott issued a Request for Proposal (RFP) for an Integrity Commissioner in 2017, resulting in the selection of Andrew Tremayne. The United Counties of Leeds and Grenville issued an RFP for a Joint Integrity Commissioner in 2019 which municipalities could use the results of if they so chose. Tony Fleming of Cunningham, Swan, Carty, Little & Bonham LLP was selected.

Mr. Fleming is well regarded as a Certified Specialist in Municipal Law (Local Government/Land Use Planning & Development). Cunningham, Swan, Carty, Little & Bonham LLP provides legal counsel to the Town of Prescott.

With the retirement of Mr. Tremayne, it is recommended that Mr. Fleming be appointed as the Integrity Commissioner.



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Cunningham, Swan, Carty, Little & Bonham LLP is currently appointed as the Integrity Commissioner for approximately 60 municipalities including locally.

- Town of Gananoque
- Town of Smiths Falls
- United Counties of Leeds and Grenville and many of its lower tier municipalities
- United Counties of Stormont, Dundas, and Glengarry and its lower tiers
- Lanark County and its lower tiers

Alternatives:

Council could decide to issue a Request for Tender (RFP) for Integrity Commissioner Services. This would likely take several weeks and in the meantime the municipality requires an Integrity Commissioner to be in place. If this is the chosen course of action it is still recommended that Tony Fleming be appointed the Integrity Commissioner for the Town of Prescott, while an RFP process is being conducted.

Financial Implications:

There is no annual retainer for the service and is billed on as required basis. Mr. Fleming uses associate lawyers whenever possible to keep costs down.

Environmental Implications:

None

Attachments:

None

Submitted by:

Matthew Armstrong
Chief Administrative Officer & Treasurer



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REPORT TO COUNCIL

Date: October 17, 2022

Report No. 104-2022

From: Matthew Armstrong, Chief Financial Officer & Treasurer

RE: Bill 3 – Strong Mayors, Building Homes Act, 2022 – Resolution

Recommendation:

That Council direct Staff to bring the resolution concerning Bill 3 – Strong Mayors, Building Homes Act, 2022 as outlined in Staff Report 104-2022 for consideration to the Council meeting of November 7, 2022.

Background/Analysis:

At the Council meeting of September 6, 2022, a resolution regarding Bill 3 – Strong Mayors, Building Homes Act from the Town of Wasaga Beach was included in the Information Package. Council requested that a report be brought to a future meeting for discussion. On October 3, 2022, additional information on Bill 3 – Strong Mayors, Building Homes Act – 2022 along with resolutions from the Town of Wasaga Beach, Town of Kingsville, Town of Plympton-Wyoming, Township of Lucan Biddulph, Municipality of Huron Shores, and Town of Gravenhurst was provided.

Staff was directed to prepare a resolution based on the prior resolutions noted above and bring it forward to the Council meeting of October 17, 2022, for consideration.

Suggested Resolution for Consideration

WHEREAS the Town of Prescott is in receipt of the resolution from the Town of Wasaga Beach on Bill 3 – Strong Mayors, Building Homes Act, along with the supporting resolutions from Town of Kingsville, Town of Plympton-Wyoming, Township of Lucan Biddulph, Municipality of Huron Shores, and Town of Gravenhurst;

THEREFORE BE IT RESOLVED THAT the Council of the Town of Prescott supports the resolution of the Town of Wasaga Beach that the “proposed changes will not demonstratively speed up the construction of housing and will erode the democratic process at the local level where members of Council have

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to work together to achieve priorities. What is needed to speed up construction of housing is greater authority for local municipalities to approve development without final clearances from outside agencies after they have been given reasonable time to provide such clearance.”; and

THAT a copy of this Motion be sent to the Honourable Doug Ford, Premier of Ontario, Honourable MPP Steve Clark, the Minister of Municipal Affairs and Housing, Association of Municipalities of Ontario (AMO), and all municipalities in Leeds and Grenville.

Alternatives

Council could decide to modify or not proceed with the resolution.

Financial Implications:

None

Environmental Implications:

None

Attachments:

None

Submitted by:

Matthew Armstrong
Chief Administrative Officer & Treasurer

**THE CORPORATION OF THE
TOWN OF PRESCOTT**

BY-LAW NO. 44-2022

**A BY-LAW TO AUTHORIZE THE SALE OF APPROXIMATELY 14.75 ACRES OF
LAND LEGALLY KNOWN AS PLAN 36 PART 1 PARCEL 1, AND PLAN 36 PT
PARCEL 1 RP;15R8332 PART 2, AND PLAN 19 PT LOT C, PT PEARSON TERRACE
PL 36 LYING W OF PR161267 AND PLAN 36 LOT E; BEING ALL OF PINS 68157-
0105 (LT), 68157-0095 (LT) AND 68157-0072 (R), PRESCOTT, ONTARIO, BY THE
CORPORATION OF THE TOWN OF PRESCOTT TO MADISON MULDER
ENTERPRISES.**

**A By-law to authorize the sale of approximately 14.75 acres of land legally know
as Plan 36 Part 1 Parcel 1, and Plan 36 PT Parcel 1 RP;15R8332 Part 2, and Plan
19 PT LOT C, PT Pearson Terrace PL 36 Lying W OF PR161267 and Plan 36 LOT
E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R),
Prescott Ontario, by the Corporation of the Town of Prescott to Madison Mulder
Enterprises.**

WHEREAS that pursuant to the Corporation of the Town of Prescott By-Law 16-1995, the Council of the Corporation of the Town of Prescott, declared the real property legally known as PLAN 36 PART 1 PARCEL 1, and PLAN 36 PT PARCEL 1 RP;15R8332 PART 2, and PLAN 19 PT LOT C, PT PEARSON TERRACE PL 36 LYING W OF PR161267 and PLAN 36 LOT E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R), Prescott Ontario; as surplus to the needs of the Corporation of the Town of Prescott; and

WHEREAS the Corporation of the Town of Prescott gave public notice of the intended sale of Surplus Land, as per By-Law 16-1995; and

WHEREAS the Corporation of the Town of Prescott has agreed to sell approximately 14.75 acres of land, those lands being the following property, namely: PLAN 36 PART 1 PARCEL 1, and PLAN 36 PT PARCEL 1 RP;15R8332 PART 2, and PLAN 19 PT LOT C, PT PEARSON TERRACE PL 36 LYING W OF PR161267 and PLAN 36 LOT E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R), Prescott Ontario; and

WHEREAS it is deemed desirable to sell the said lands to Madison Mulder Enterprises;

NOW THEREFORE the Council of the Corporation of the Town of Prescott enacts as follows:

1. That the Mayor and Clerk be authorized, on behalf of the Corporation of the Town of Prescott, to sell approximately 14.75 acres of land, those lands legally known as PLAN 36 PART 1 PARCEL 1, and PLAN 36 PT PARCEL 1 RP;15R8332 PART 2, and PLAN 19 PT LOT C, PT PEARSON TERRACE PL 36 LYING W OF PR161267 and PLAN 36 LOT E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R), Prescott Ontario, to Madison Mulder Enterprises.
2. That the Agreement of Purchase and Sale dated October 17, 2022, between Madison Mulder Enterprises and the Corporation of the Town of Prescott, and all related amendments, Notices of Fulfillment of Condition, and Waivers are hereby ratified and approved, and authorized to be signed by the Clerk.
3. That the Mayor and Clerk are hereby authorized to sign any and all other documents required to complete the sale transaction.
4. This by-law shall come into force and take effect upon final passage.
5. That any other By-Laws, resolutions or actions of the Council of the Corporation of the Town of Prescott that are inconsistent with the provisions of this By-Law are hereby rescinded.

READ AND PASSED, SIGNED AND SEALED THE 17th DAY OF OCTOBER, 2022.

Mayor

Clerk

TOWN OF PRESCOTT LANDS
AGREEMENT OF PURCHASE AND SALE

BETWEEN:

MADISON MULDER ENTERPRISES

(the "Purchaser")

OF THE FIRST PART

AND:

THE CORPORATION OF THE TOWN OF PRESCOTT

(the Town")

OF THE SECOND PART

1.1 STANDARD FORM AGREEMENT

- 1.1.1 The Purchaser acknowledges that this is the Town's standard form of agreement of purchase and sale for industrial land. Any addition, deletion or alteration made to this agreement by the Purchaser shall be clearly shown by highlighting or strikeout and initialed by the Purchaser, failing which this agreement shall be read as though such addition, deletion or alteration had not been made.

1.2 DEFINITIONS

1.2.1 In this agreement,

"Additional Terms" shall mean those additional terms to this Agreement as set out on Schedule "C" to this Agreement and that shall form a part of this Agreement;

"Closing Date" shall mean the date more particularly described in the Table of Critical Dates on which the purchase and sale of the Lands is to be completed;

"Deposit" shall mean the sum more particularly described in Schedule "A" to be tendered with this offer on account of the Purchase Price;

"Irrevocable Date" shall mean the date more particularly described in the Table of Critical Dates until this offer to purchase is open for acceptance by the Town;

"Lands" shall mean those lands owned by the Town more particularly described in Schedule "A";

"Option to Repurchase Agreement" means the agreement between the Purchaser and Town in the form of agreement more particularly described in the Schedule "D";

“Permitted Encumbrances” means those agreements, easements, rights of way, or other restrictions, limitations, conditions or encumbrances affecting title to the Lands more particularly described in Schedule “A” that are now or will be at the Closing Date registered against title to the Lands;

“Purchase Price” shall mean the price to be paid by the Purchaser for the Lands as more particularly described in Schedule “A”;

“Purchaser’s Conditions” means those conditions as more particularly set out in Schedule “B” inserted in this agreement for the sole benefit of the Purchaser;

“Schedules” means Schedules “A”, “B”, “C” and “D” to this agreement that are to be read with and form a part hereof;

“Table of Critical Dates” means the following table of dates:

EVENT	TIMING	SECTION
Irrevocable Date	October 1, 2022	Section 1.4.1
Town delivers copy of any existing studies within its possession i.e. environmental assessment, archaeological, geotechnical studies	No later than 14 days from the date this Agreement is executed by the Purchaser	Section 1.10.1
Purchaser commences construction	Maximum 36 months after Closing	Section 1.7.1
Purchaser waives Purchaser’s conditions	180 days after acceptance	Schedule “B”
Date for examining title	14 days prior to Closing date	Section 1.13.2
Closing Date	Within 30 days following the purchasers waiving of conditions	Section 1.14

1.3 OFFER TO PURCHASE

- 1.3.1 The Purchaser hereby offers to purchase the Lands from the Town for the Purchase Price.

1.4 IRREVOCABLE OFFER

- 1.4.1 This offer to purchase shall be irrevocable by the Purchaser and remain open for acceptance by the Town until 4:00 p.m. on the Irrevocable Date
- 1.4.2 If this offer to purchase is not accepted by the Town on or before 4:00 p.m. on the Irrevocable Date, it shall immediately terminate and the Purchaser shall be entitled to the return of the Deposit in full without interest or deduction.

1.5 PAYMENT OF PURCHASE PRICE

- 1.5.1 The Purchaser shall pay the Purchase Price as follows:
- (a) the Deposit shall be tendered with this offer to purchase and shall be credited on account of the Purchase Price on the Closing Date; and
 - (b) the balance of the Purchase Price shall be paid on the Closing Date, subject to all usual and proper adjustments, with the day of closing apportioned to the Purchaser.
- 1.5.2 All payments on account of the Purchase Price shall be made in lawful money of Canada, payable to the Town, or as it may otherwise direct in writing, and shall be by bank draft or cheque certified by a chartered bank, trust company, Province of Ontario Savings Office, credit union or caisse populaire.

1.6 HARMONIZED SALES TAX ("HST")

- 1.6.1 The Purchaser acknowledges that this transaction is subject to HST and that such tax and any other type of value-added or sales tax payable in connection therewith shall be in addition to the Purchase Price and shall be paid by the Purchaser.
- 1.6.2 The Town will not collect HST if the Purchaser provides to the Town on the Closing Date a warranty that the Purchaser is registered under the Excise Tax Act ("ETA"), together with a copy of the Purchaser's ETA registration, a warranty that the Purchaser shall self-assess, remit the HST payable and file the prescribed form, and shall indemnify the Town in respect of any HST payable. The foregoing warranties shall not merge but shall survive the completion of the transaction.

1.7 CONSTRUCTION COMMENCES

- 1.7.1 The purchaser agrees to commence construction 36 months after the Closing Date. For clarity, construction will have been considered commences once Site Plan approval, Building Permit issuance, and the pouring of footings has started for a minimum of thirty (30) residential units.
- 1.7.2 If this provision is not satisfied within the time or times prescribed on the Table of Critical Dates and if both parties do not agree in writing to an extension, the Town's Option to Re-Purchase as set out in section 1.12.1 and Schedule "D" shall be triggered; provided that the Town may agree to such reasonable requests from the Purchaser for extensions to the times prescribed above if the Town, acting reasonably, determines that the Purchaser is making a diligent effort to satisfy the condition and has been delayed for reasons beyond the Purchaser's control. This condition shall survive the completion of this transaction and cannot be waived by either party.
- 1.7.3 The Purchaser shall have the right at any time or times prior to the Closing Date to enter on the Lands, by itself or with its contractors or agents, to conduct at its own expense and risk such further investigations or assessments of the Lands as the Purchaser deems necessary, provided the Purchaser restores the Lands to their original condition upon completion of such investigations.
- 1.7.4 This provision does not merge and shall survive closing.

1.8 PURCHASER'S CONDITIONS

- 1.8.1 This Agreement shall be conditional on the Purchaser's Conditions being satisfied within the time and in the manner described therein. The Purchaser's Conditions are inserted for the sole benefit of the Purchaser and may be waived by the Purchaser in writing at any time. If the Purchaser fails or refuses to waive the Purchaser's Conditions approval within the time prescribed on the Table of Critical Dates, this agreement shall be at an end and the Purchaser shall be entitled to the return of the Deposit without interest or deduction and neither the Purchaser nor the Town shall have any further obligations under it.

1.9 ADDITIONAL TERMS

1.9.1 The Additional Terms set out on Schedule "C" to this Agreement shall form part of this Agreement and shall be enforceable by the parties in accordance with the terms and conditions set out therein.

1.9.2 The Town acknowledges that the Purchaser may require zoning amendments in order to complete its intended development.

1.10 TOWN'S REPRESENTATIONS AND WARRANTIES

1.10.1 The Town represents and warrants to the Purchaser as follows:

- (a) The Town has the lawful authority to sell the Lands and all Council approvals have been given and all corporate authority exists for the Town to complete the transaction in accordance with its terms;
- (b) The Town to the best of the Seller's knowledge and belief that during the period of his ownership of the property, that all environmental laws and regulations have been complied with, no hazardous conditions or substances exist on the land, no limitations or restrictions affecting the continued use of the property exist, other than those specifically provided for herein, no pending litigation respecting Environmental matters, no outstanding Ministry of Environment Orders, investigations, charges or prosecutions regarding Environmental matters exist, there has been no prior use as a waste disposal site, and all applicable licenses are in force. The Seller agrees to provide to the Buyer upon request, all documents, records, and reports relating to environmental matters that are in the possession of the Seller. The Seller further authorizes the Ministry of Environment and Climate Change, to release to the Buyer, the Buyer's Agent, or Solicitor, any and all information that may be on record in the Ministry office with respect to the said property. The Parties agree that this representation and warranty shall form an integral part of this Agreement and survive the completion of this transaction, but apply only to circumstances existing at completion of this transaction.
- (c) The Town will proceed in a timely and diligent manner in processing requests and applications from the Purchaser in its proposed developments.

All of the Town's representations and warranties shall survive closing.

1.11 PURCHASER'S REPRESENTATIONS AND WARRANTIES

1.11.1 The Purchaser represents and warrants to the Town as follows:

- (a) The Purchaser has inspected the Lands and agrees that upon acceptance of this offer there shall be a binding agreement of purchase and sale between Purchaser and Town;

- (b) The Purchaser has made such inquiries and conducted such investigations as the Purchaser deems necessary and is satisfied that:
 - (i) the Purchaser's intended use of the Lands is a permitted use under the current zoning of the Lands;
 - (ii) there are now or will be at such time as the Purchaser requires them such services available to the Lands having sufficient capacity as needed for the Purchaser's intended use of the Lands;
- (c) The Purchaser will be solely responsible for any present and/or future costs required to install/construct/modify services as may be required to satisfy the Purchaser's particular needs. Further, the Purchaser expressly acknowledges that the Town shall have no obligation to improve and/or extend municipal services to the Lands and that any future installation or extension of municipal services in the area shall be determined solely at the discretion of the municipality;
- (d) The Purchaser will be solely responsible for the cost of installing/constructing/connecting any and all services related to the development of the Lands and to any subsequent building(s) constructed on the Lands;
- (e) The Purchaser will be responsible for obtaining the approval of any other utility needed to service the Lands;
- (f) Prior to obtaining an occupancy permit for the building or buildings, the Purchaser shall not transfer the Lands or any part thereof to any third person without the prior written consent of the Town, which consent may be arbitrarily refused unless such transfer is for the purpose of securing the Lands in favour of a *bona fide* commercial lender in connection with a builder's mortgage; and
- (g) The Purchaser shall not transfer any portion of the Lands unencumbered by a building to any third person prior to the 10-year anniversary of the date of registration of the Transfer for the Lands without the prior written consent of the Town, which consent may be arbitrarily refused.

1.11.2 All of the Purchaser's representations and warranties shall survive closing.

1.12 OPTION TO REPURCHASE AGREEMENT

1.12.1 This agreement shall be conditional on the Purchaser and Town entering into the Option to Repurchase Agreement prior to the Closing Date and the Option to Repurchase Agreement being registered against title to the Lands immediately following registration of the Transfer for the Lands from the Town to the Purchaser with no intervening registrations or the creation of any intervening rights in the

Lands. This condition is inserted for the sole benefit of the Town and may be waived by it in writing at any time prior to the Closing Date.

1.13 TITLE TO THE LANDS

1.13.1 Title to the Lands as at the Closing Date shall be good and marketable and free from encumbrances of every nature or kind, except for:

- (a) any restrictions, limitations or conditions contained in the original grant from the Crown;
- (b) any restrictions, limitations or conditions imposed by any applicable building and zoning by-laws;
- (c) any minor easements for hydro, gas, telephone or like services to the Lands;
- (d) the Option to Repurchase Agreement; and
- (e) the Permitted Encumbrances.

1.13.2 The Purchaser shall have until 4:00 p.m. on the date for examining title to the lands as prescribed on the Table of Critical Dates within which to examine the title of the Lands and to submit requisitions with respect thereto. If the Town is unable or unwilling to remove or remedy any requisition, and if the Purchaser will not waive the requisition, then this agreement, despite any intermediate acts or negotiations in respect of any such objections, shall be at an end and the Deposit shall be returned to the Purchaser without interest or deduction and neither the Town nor the Purchaser shall be liable to the other for any matter in connection with this agreement. Save as to any valid objection made within the times above limited, and except for any objection going to the root of the title of the Town, the Purchaser shall be conclusively deemed to have accepted the Town's title to the Lands.

1.13.3 The Purchaser shall not call for the production of any title deed, abstract of title, proof or evidence of title, or survey, except as may be expressly permitted or required under the terms of this agreement.

1.14 CLOSING

1.14.1 This transaction shall be completed by no later than 4:00 p.m. on the Closing Date, provided that if on such day the Registry or Land Titles Office is not open, closing shall occur on the next day thereafter on which such office is open. Upon completion, vacant possession of the Lands shall be given to the Purchaser unless otherwise provided in this agreement.

1.15 TENDER

1.15.1 Any tender of documents or money required by this agreement may be made upon either of the parties or their respective solicitors on the Closing Date.

1.16 DOCUMENT PREPARATION

1.16.1 The Transfer shall be prepared in registerable form by and at the expense of the Town. The Purchaser at the Purchaser's expense shall prepare the land transfer tax affidavit. Unless any reasonable objection to doing so is made by the Town or Town's solicitor, the Town and Town's solicitor shall complete, at the request of the Purchaser, the statements contemplated by Section 50(22) of the *Planning Act*, R.S.O. 1990, as it may be amended and renumbered from time to time.

1.17 NOTICE

1.17.1 Any notice required by or permitted to be given under this agreement shall be in writing. Any notice to the Purchaser shall be given to the Purchaser at the address or facsimile number hereafter set forth, and any notice to the Town shall be given to the Town's solicitor at the address or facsimile number hereafter set forth.

1.17.2 Any notice forwarded by mail shall, if posted in Ontario, be deemed to have been received on the fourth day, excluding Saturdays, Sundays and statutory holidays, after its post mark and any notice forwarded by facsimile shall be subject to actual receipt by the party to whom it is directed, with evidence of confirmation of transmission by the sender of such notice being sufficient evidence of receipt by the party to whom it is addressed. If transmission is completed on a Saturday, Sunday or statutory holiday, or after 5:00 P.M. on any other day, it shall be deemed to have been received on the next day which is not a Saturday, Sunday or statutory holiday.

1.18 TIME OF THE ESSENCE

1.18.1 Time shall be of the essence of this agreement provided that any day established by or pursuant to this agreement for the doing of an act by any party or by which a condition is to be satisfied which falls on a Saturday, Sunday or statutory holiday shall be extended to the next day thereafter which is not a Saturday, Sunday or statutory holiday.

1.19 PLANNING ACT

1.19.1 This Agreement shall be effective to create an interest in the property only if Town complies with the subdivision control provisions of the Planning Act by completion and Town covenants to proceed diligently at his expense to obtain any necessary consent by completion.

1.20 ENTIRE AGREEMENT

1.20.1 The parties agree that there is no representation, warranty, collateral agreement or condition affecting this agreement or the Lands or other assets referred to herein nor is there any such representation, warranty, collateral agreement or condition which induced the Purchaser to enter into this agreement, other than expressed herein in writing. Severability.

1.21 SEVERABILITY

1.21.1 Any Article, Section, Subsection or other subdivision of this Agreement or any other provision of this Agreement which is, or becomes, illegal, invalid or unenforceable shall be severed from this Agreement and be ineffective to the extent of such illegality, invalidity or unenforceability and shall not affect or impair the remaining provisions hereof or thereof.

1.22.0 AMENDMENTS

1.22.1 This Agreement may only be amended, modified or supplemented by a written agreement signed by all the parties to such agreement.

1.23.0 ASSIGNMENT

1.23.1 The Purchaser shall have the right to assign this agreement to another entity, (the "Assignee"). Upon assigning this Agreement and upon giving notice to the Town of such assignment, the Assignee shall be entitled to the benefits and subject to the liabilities of the Purchaser under this Agreement as if it were the original party executing the Agreement. The Purchaser acknowledges that it shall not be released from the Purchaser's obligations hereunder.

1.24.0 WAIVER

1.24.1 No waiver of any of the provisions of this Agreement shall be deemed to constitute a waiver of any other provision (whether or not similar), nor shall such waiver constitute a waiver or continuing waiver unless otherwise expressly provided in writing duly executed by the party to be bound thereby.

1.25.0 ENUREMENT

1.25.1 This agreement shall enure to the benefit of and be binding upon the parties hereto and their respective personal representatives, successors and assigns.

Executed under seal by the Purchaser at _____, Ontario on the _____ day of _____, 20__

MADISON MULDER ENTERPRISES

Name -

Title -

I have authority to bind the corporation

The Town accepts this offer by executing the same under seal at Prescott, Ontario on the day of _____, 20__.

**THE CORPORATION OF THE TOWN OF
PRESCOTT**

Per:

Name: Brett Todd

Officer: Mayor

Name: Lindsey Veltkamp

Officer: Clerk

We have authority to bind the Corporation.

ADDRESSES FOR NOTICES

Purchaser:

MADISON MULDER ENTERPRISES

Mr. Matthew Armstrong
Chief Administrative Officer
The Corporation of the Town of Prescott
360 Dibble Street West
Prescott, ON
K0E 1T0
Telephone No: 613-925-2812 ext. 6220
Facsimile No: 613-925-4381

Telephone No:

Facsimile No:

Purchaser Solicitor:

Town Solicitor:

Noah Potechin

Merovtiz Potechin LLP

300-1565 Carling Ave

Ottawa, ON, K4M1J3

Facsimile No: 613-563-4577

David C. Munday
Cunningham, Swan,
Smith Robinson Building
Suite 300 – 27 Princess Street
Kingston Ontario K7L 1A3
Facsimile No: 542-9814

SCHEDULE "A"

Lands:

Frontage: _____ metres more or less

Depth: _____ metres more or less

Area: 14.75 acres more or less

Municipal Street:

Legal Description: PLAN 36 PART 1 PARCEL 1, and PLAN 36 PT PARCEL 1 RP;15R8332 PART 2, and PLAN 19 PT LOT C, PT PEARSON TERRACE PL 36 LYING W OF PR161267 and PLAN 36 LOT E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R)

As shown highlighted on Schedule A1 to this Agreement and to be confirmed by Reference Plan of Survey, subject to such adjustments to the location of the boundaries as the Town may, acting reasonably, require.

Purchase Price: Twenty-five thousand dollars per acre (\$25,000 per acre).

Deposit: Five Thousand Dollars (\$5,000.00), which the Purchaser acknowledges will be non-refundable, unless otherwise noted as part of this Agreement, if the Purchaser fails to complete this transaction for any reason whatsoever.

Permitted Encumbrances: *list other agreements, easements, rights of way, or other restrictions, limitations, conditions or encumbrances affecting title and surviving closing*

1. Option to Repurchase Agreement;
2. Any municipal utility easements required as a condition of site plan approval;

SCHEDULE "A1"

Property Highlighted Below



SCHEDULE “B”

Purchaser's Conditions

This Agreement is conditional on the following conditions being satisfied within the applicable time prescribed on the Table of Critical Dates:

1. General due diligence that includes but is not limited to:
 - Economic feasibility study of the project
 - Permission to rezone
 - Permission to subdivide the property
 - Soil testing
 - Tree study
2. Exploring options for partial or complete relocation of the hydro line
3. Ability to obtain a site plan agreement

For the purpose of the Purchaser satisfying itself in respect of the foregoing Purchaser's Conditions, the Town shall provide the Purchaser, its officers, employees, contractors and agents, with reasonable access to the Lands.

These conditions are inserted for the sole benefit of the Purchaser and may be waived by the Purchaser at any time.

If the Purchaser fails or refuses to waive the Purchaser's Conditions within the time prescribed on the Table of Critical Dates, this agreement shall be at an end and the Purchaser shall be entitled to the return of the Deposit without interest or deduction and neither the Purchaser nor the Town shall have any further obligations under it.

SCHEDULE "C"
ADDITIONAL TERMS

None

SCHEDULE "D"

Option to Repurchase Agreement

(For information purposes only)

THIS OPTION TO REPURCHASE AGREEMENT made this ____ day of _____, 20__

BETWEEN:

MADISON MULDER ENTERPRISES

(the "Optionor")

OF THE FIRST PART

AND:

THE CORPORATION OF THE TOWN OF PRESCOTT

(the Town")

OF THE SECOND PART

WHEREAS the Optionor purchased from the Town those industrial lands more particularly described in Schedules "A" and "A1" to this Agreement (the "Lands");

AND WHEREAS for the purpose of selling the Lands, the Town relied on representations made by the Optionor that:

- (i) the Optionor would begin construction of a minimum of thirty (30) residential units within 36 months of closing; (construction will have been considered commences once Site Plan approval, Building Permit issuance and the pouring of footings for thirty (30) residential units has started);
- (ii) the Optionor would not sell, transfer or otherwise dispose of all or any part of the Lands prior to completion of the building or buildings without the prior written consent of the Town, except for the purpose of securing the Lands in favour of a *bona fide* commercial lender in connection with a builder's mortgage;

AND WHEREAS for the purpose of securing its obligations, the Optionor has agreed to grant an option to repurchase the Lands to the Town in accordance with the terms of this agreement.

NOW THEREFORE in consideration of the mutual covenants and agreements contained herein and other good and valuable consideration, the parties agree each with the other as follows:

In this agreement,

1. The Optionor hereby grants to the Town an option to repurchase the Lands (the "Option").
2. The Town may exercise the Option if:
 - (a) the Optionor has not commenced construction of a minimum of thirty (30) residential units within 36 months of Closing; (construction will have been considered commences once Site Plan approval, Building Permit issuance and the pouring of footings has started)
 - (b) Prior to beginning construction of a building (construction will have been considered commenced once Site Plan approval, Building Permit issuance and the pouring of footings has started) the time frame noted in subparagraphs (a), the Purchaser sells, transfers or otherwise disposes of the Lands or any part thereof to any third person without the prior written consent of the Town, except for the purpose of securing the Lands in favour of a *bona fide* commercial lender in connection with a builder's mortgage.
3. If the Town has the right to exercise the Option in accordance with Clause 2 above, it may exercise its right by written notice delivered to the Optionor and any other person who may appear from the abstract of title for the Lands to have an interest in the Lands as follows:
 - (a) If the Optionor has failed to begin construction of a building (beginning the construction of a building means the pouring of the footings) as required in sub-clause 2(a) above, at any time prior to the earlier of
 - i. the date on which construction of a building began (construction will have been considered commences once Site Plan approval, Building Permit issuance and the pouring of footings has started) is occurs; or
 - ii. the ten (10) year anniversary of the date of registration of the Transfer for the Lands to the Optionor; or
 - (b) In the case of a sale, transfer or other disposition of the Lands contrary to sub clause 2(d) above, at any time within 60 days from the date on which the Town is notified in writing that the Optionor has sold, transferred or otherwise disposed of the Lands.
4. The purchase price to be paid by the Town if it exercises the Option shall be an amount equal to ninety percent (90%) of the purchase price paid by the Optionor to originally acquire the Lands from the Town, pro-rated based upon the amount of acreage then remaining.
5. The purchase transaction shall close 30 days following the date the Town delivers notice exercising the Option (the "Closing Date").

6. The Town shall have the right, subsequent to delivery of notice exercising the Option to enter onto the Lands, by itself or by its agents or contractors, to conduct such environmental assessment of the Lands as the Town may, at its cost, determine necessary or prudent and, if dissatisfied with the results of such assessment, the Town shall have the right to not proceed with the purchase of the Lands.
7. The Optionor shall indemnify and save harmless the Town from any and all claims of every nature and kind which may be made against the Town whether for damages or otherwise as a result of the Lands containing as at the Closing Date any contaminant or pollutant within the meaning of the *Environmental Protection Act* (Ontario), or any other substances which may be considered hazardous or dangerous to the health of persons or to the environment under any other legislation of the Province of Ontario or Canada applicable therein. Without limiting the obligation of the Optionor aforesaid, such obligation to indemnify shall exist with respect to claims against the Town for damages to persons or property or for the costs of complying with any orders for clean-up of the Lands which may be issued under any legislation or by any Court of competent jurisdiction in respect of any contamination existing at the Closing Date. This obligation of the Optionor to indemnify the Town shall survive the Closing Date.
8. The Town shall take title to the Lands at the time of closing free of all mortgages, liens and encumbrances existing against the Lands that were registered subsequent to the registration of this Option to Repurchase Agreement; provided that the Town shall pay the Option Price,
 - (a) Firstly, on account of any unpaid property taxes, interest and penalties for the Lands
 - (b) Secondly, to all persons, other than the Optionor, having an interest in the Lands according to their priority at law; and
 - (c) Thirdly, to the Optionor.
9. The Transfer of Land shall, except for the Land Transfer Tax Affidavit, be prepared in registerable form by and at the expense of the Optionor.
10. If the Town tenders the Option Price on the Closing Date and the Optionor fails or refuses for any reason to deliver to the Town a deed to the Lands in registerable form, the Town may deposit the Option Price with the solicitors for the Town for and on behalf of and in the name of the Optionor. Upon the deposit being made, the Town shall be deemed conclusively to be the owner of the land, and the Optionor hereby irrevocably constitutes and appoints the Chief Administrative Officer of the Town as its lawful attorney to execute all deeds and other documents necessary to complete the purchase and sale of the Lands.
11. It is the intention of the parties that the foregoing rights to re-purchase in favour of the Town shall create an interest in the Lands and, despite any decision by the

Town to not exercise its right at a particular time, shall continue and be binding on all subsequent owners of the land until the rights expire at the prescribed time.

12. This agreement shall enure to the benefit of and be binding upon the parties hereto and their respective personal representatives, successors and assigns.

IN WITNESS WHEREOF the parties hereto have entered into this agreement as at the date first set out above.

SIGNED, SEALED AND DELIVERED

in the presence of :

MADISON MULDER ENTERPRISES

**THE CORPORATION OF THE TOWN OF
PRESCOTT**

Brett Todd - Mayor

Lindsey Veltkamp - Clerk

SCHEDULE "A"

Lands:

Frontage: _____ **metres more or less**

Depth: _____ **metres more or less**

Area: 14.75 acres **more or less**

Municipal Street:

Legal Description: PLAN 36 PART 1 PARCEL 1, and PLAN 36 PT PARCEL 1 RP;15R8332 PART 2, and PLAN 19 PT LOT C, PT PEARSON TERRACE PL 36 LYING W OF PR161267 and PLAN 36 LOT E; Being all of PINS 68157-0105 (LT), 68157-0095 (LT) and 68157-0072 (R)

As shown highlighted on Schedule A1 to this Agreement and to be confirmed by Reference Plan of Survey, subject to such adjustments to the location of the boundaries as the Town may, acting reasonably, require.

SCHEDULE "A1"

Property Highlighted Below



**THE CORPORATION OF THE
TOWN OF PRESCOTT**

BY-LAW NO. 45-2022

**A BY-LAW TO ADOPT THE PROCEEDINGS OF THE COUNCIL
MEETING HELD ON OCTOBER 17, 2022**

WHEREAS, Section 5(3) of *the Municipal Act, 2001 S.O. 2001, c.25, as amended*, provides that Council's powers shall be exercised by by-law; and

WHEREAS certain actions of Council do not require the enactment of a specific by-law;

NOW THEREFORE BE IT RESOLVED THAT, the Council of the Corporation of the Town of Prescott enacts as follows:

1. Subject to Paragraph 3 of this by-law, the proceedings of the above-referenced Council meeting, including all Resolutions, By-laws, Recommendations, Adoptions of Committee Reports, and all other motions and matters decided in the said Council Meeting are hereby adopted and confirmed, and shall have the same force and effect, as if such proceedings were expressly embodied in this by-law.
2. The Mayor and Clerk are hereby authorized to execute all such documents, and to direct other officials of the Town to take all other action, that may be required to give effect to the proceedings of the Council Meeting referred to in Paragraph 1 of this by-law.
3. Nothing in this by-law has the effect of conferring the status of a by-law upon any of the proceedings of the Council Meeting referred to in Paragraph 1 of this by-law where any legal prerequisite to the enactment of a specific by-law has not been satisfied.
4. Any member of Council who complied with the provisions of Section 5 of the Municipal Conflict of Interest Act, R.S.O. 1990, Chapter M.50 respecting the proceedings of the Council Meeting referred to in Paragraph 1 of this by-law shall be deemed to have complied with said provisions in respect of this by-law.

READ AND PASSED, SIGNED AND SEALED THE 17th DAY OF OCTOBER, 2022.

Mayor

Clerk