



COUNCIL MEETING AGENDA

Thursday, June 13, 2024 at 7:00 pm

W & M Edelbrock Centre, 30 Centre Street, Orangeville

The meeting will be live streamed on YouTube at the following link:

<http://www.youtube.com/@DufferinOne>

1. ROLL CALL

Verbal roll call by the Clerk.

2. APPROVAL OF THE AGENDA

THAT the Agenda and any Addendum distributed for the June 13, 2024 meeting of Council, be approved.

3. DECLARATION OF INTEREST BY MEMBERS

Members of Council are required to state any pecuniary interest in accordance with the Municipal Conflict of Interest Act.

4. APPROVAL OF MINUTES OF THE PREVIOUS MEETING

THAT the minutes of the regular meeting of Council on May 9, 2024, be adopted.

5. PROCLAMATIONS, DELEGATIONS AND PRESENTATIONS

5.1. Presentation: BDO Canada LLP

Angela Nichol and Traci Smith, BDO Canada LLP, to present the County of Dufferin 2023 Financial Statements.

THAT the 2023 Financial Statements as presented by BDO Canada LLP, be approved.

6. PUBLIC QUESTION PERIOD

Members of the Public in attendance are able to ask a question. If you are unable to attend and would like to submit a question, please contact us at info@dufferincounty.ca or 519-941-2816 ext. 2500 by 4:30 pm the day before the meeting.

7. PRESENTATION AND CONSIDERATIONS OF REPORTS

7.1. Infrastructure and Environmental Services Minutes – May 23, 2024

THAT the minutes of the Infrastructure and Environmental Services meeting held on May 23, 2024, and the recommendations set out, be adopted.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #3
2023 Climate Action Report Card

THAT the report, 2023 Climate Action Report Card, dated May 23, 2024, from the Director of Public Works/County Engineer, be received.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #4
2024 Road Needs Study – Authorization to Award

THAT the report of the Director of Public Works/County Engineer, dated May 23, 2024, Roads Needs Study – Authorization to Award, be received;

AND THAT the 2024 Road Needs Study be awarded in the amount of \$108,744 (excluding tax);

AND THAT the 2024 Road Needs Study be funded from the Rate Stabilization Reserve.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #5
Road Safety Discussion

THAT staff investigate potential solutions to address the road safety concerns and report back to the Committee in August.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #6
Capital Workplan Update

THAT the Capital Workplan Results report, dated May 23, 2024, from the Manager of Corporate Finance, Treasurer, be received;

AND THAT the 2024 capital workplan be adjusted by \$1,370,000 per the table below:

Project	Funding Source	2024 Workplan Adjustment
004-2507 – Culvert No 2507	Structures Capital Asset Fund	\$25,000

Project	Funding Source	2024 Workplan Adjustment
004-2508 – Culvert No 2508	Structures Capital Asset Fund	\$25,000
Dufferin Road 124	Roads Capital Asset Fund	\$150,000
Dufferin Road 21	Roads Capital Asset Fund	\$650,000
Dufferin Road 21	Roads Capital Asset Fund	\$55,000
ATV Trailer	County Forest Reserve Fund	\$15,000
004-0007 – Walkers Creek Culvert	Roads Capital Asset Fund	\$450,000

7.2. Health and Human Services Minutes – May 23, 2024

THAT the minutes of the Health and Human Services meeting held on May 23, 2024, and the recommendations set out, be adopted.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #1
Quarterly Community Services Activity Report – First Quarter 2024

THAT the report of the Director, Community Services, titled Quarterly Community Services Activity Report – First Quarter 2024, dated May 23, 2024, be received.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #2
Community Services Annual Review 2023

THAT the report Community Services Annual Review, dated May 23, 2024, from the Director of Community Services, be received.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #3
Homelessness Prevention Program Update 2024-2025

THAT the report titled Homelessness Prevention Program Update 2024/25, dated May 23, 2024, from the Director, Community Services, be received.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #4
National Housing Strategy – Housing Advocacy

THAT the report titled National Housing Strategy – Housing Advocacy, dated, May 23, 2024, from the Director of Community Services, be received;

AND THAT Council supports a motion to ask for the resolution of the current conflict between the Federal Government and the Government of Ontario to support the timely continuation of funding:

WHEREAS there is an unprecedented national housing affordability crisis;

WHEREAS there is no for-profit supply-only trickle-down solution to ending the national housing affordability crisis;

WHEREAS substantial investments in ensuring the use of housing for homes are required to help end the national housing affordability crisis;

WHEREAS substantial investments in new affordable social housing are required to help end the national housing affordability crisis;

WHEREAS substantial investments in revitalizing existing affordable social housing are required to help end the national housing affordability crisis;

WHEREAS substantial investments in social support expansions are required to prevent families choosing between housing and other basic necessities of life to help end the national housing affordability crisis;

WHEREAS the national housing affordability crisis is most acute in Ontario;

WHEREAS unlike most Provinces and Territories in Canada, 47 Service Managers and District Social Service Administration Boards (SM/DSSAB) are responsible for delivering social supports, including housing affordability supports in Ontario;

WHEREAS these 47 SM/DSSABs in Ontario lack the revenue and policy tools and powers of the Provincial and Federal governments to end the housing affordability crisis; and

WHEREAS any reductions in funding from the Federal and Provincial governments risks the termination of critically needed housing and social supports for some of the most vulnerable across Ontario;

THEREFORE, BE IT RESOLVED THAT:

1. The Warden advocate to the Federal and Provincial governments that the funding dispute must be resolved to limit mounting harms to some of Ontario's most vulnerable families;
2. The Warden send urgent correspondence to the Provincial and Federal Ministers of Housing to confirm that financial support will continue for vulnerable households across Ontario currently in receipt of the Canada-Ontario Housing Benefit and Ontario Housing Priorities Housing Initiative;
3. The Warden advocate to the Federal and Provincial governments to continue to fund Service Managers an amount equivalent to the monies under the CMHC-Ontario Bilateral agreement in the National Housing Strategy until a new funding agreement can be reached;
4. The Warden advocate to the Federal and Provincial governments to establish a trilateral table including the SMs/DSSABs, to negotiate the final 3-year tranche of funding under the National Housing Strategy;
5. AND FURTHER THAT a copy of this motion be sent to the to the Provincial and Federal Ministers of Housing, the Housing Services Corporation, the Association of Municipalities of Ontario, the Ontario Municipal Social Services Association, the Western Ontario Wardens Caucus, and the Eastern Ontario Wardens Caucus.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #5
2023 – 2024 Dufferin Oaks Quality Services Report

THAT the report regarding the Dufferin Oaks 2024 Quality Services Report, dated May 23, 2024, from the Administrator of Dufferin Oaks, be received.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #6
Dufferin County Community Support Services Declaration of Compliance

THAT the report regarding the Declaration of Compliance, dated May 23, 2024, from the Administrator of Dufferin Oaks, be received;

AND THAT Council authorizes the Warden to sign the Declaration on behalf of Council for submission to Ontario Health – Central Region.

HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #8
Township of Amaranth

THAT Council support the resolution from the Township of Amaranth, dated May 16, 2024, regarding the phasing out of free private drinking water testing services.

7.3. Community Development & Tourism Minutes – May 23, 2024

THAT the minutes of the Community Development and Tourism meeting held on May 23, 2024, and the recommendations set out, be adopted.
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COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #2
County Owned Land 195594 and 195620 Amaranth-Grand Valley Townline – Considerations

THAT the Community Pasture proposal be further explored with staff working with the Dufferin Grey Pasture Committee to prepare a proposal;

AND THAT staff investigate if the property could be used for other purposes in conjunction with a community pasture.

THAT the report, County Owned Land 195594 and 195620 Amaranth-Grand Valley Townline – Considerations, dated May 23, 2024, from the Chief Administrative Officer, be received.

COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #3
Dismantled Log Cabins Removal

THAT the report of the Museum Services Manager, “Dismantled Log Cabins Removal”, dated May 23, 2024, be received;

AND THAT the objects identified in the “Dismantled Log Cabins Removal” be removed in accordance with the Museum of Dufferin's Collections Management Policy.

COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #4
Corbetton Church Mould Remediation

THAT the report of the Museum Services Manager, “Corbetton Church Mould Remediation”, dated May 23, 2024, be received;

AND THAT the amount of \$23,933.40 be allocated from the Rate Stabilization Reserve to fund the mould remediation work outlined in the report.

COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #6
Town of Orangeville

THAT the resolution from the Town of Orangeville, dated May 1, 2024, regarding amendments to the Ontario Heritage Act, be supported.

7.4. County-Wide Transit Ad-Hoc Committee Minutes – May 29, 2024

Minutes from the County-Wide Transit Ad-Hoc Committee on May 29, 2024.

THAT the minutes from the County-Wide Transit Ad-Hoc Committee on May 29, 2024, be adopted.

7.5. Chief Administrative Officer’s Report – Monthly Update from Outside Boards

A report from the Chief Administrative Officer, dated June 13, 2024, to provide Council with an update of activities from outside boards and agencies.

THAT the report of the Chief Administrative Officer, dated June 13, 2024, with respect to Reports from Outside Boards, be received.

7.6. Senior Planner’s Report –Transportation Master Plan Update

A report from the Senior Planner, deferred from the May 9, 2024 Council meeting, to seek endorsement for a specific Shelburne by-pass route to advance the project.

A verbal update will be provided by Warden White.

8. STRATEGIC PLAN UPDATE

A report from the Chief Administrative Officer, dated June 13, 2024, to provide an update on the County’s Strategic Plan implementation.

THAT the report of the Chief Administrative Officer, dated June 13, 2024, with respect to Strategic Plan Update #6, be received.

9. CORRESPONDENCE

10. NOTICE OF MOTIONS

11. MOTIONS

11.1. Community Safety Zone – Hockley Road

Moved by Councillor Creelman

WHEREAS Little Sprouts School located at 308618 Hockley Road in the heart of Hockley Village is expanding to provide badly needed daycare spaces to the community;

AND WHEREAS the speed limit approaching Hockley Village is reduced on Hockley Road;

AND WHEREAS it is desirous to encourage responsible driving in the vicinity of a school (daycare), a community hall, general store and hamlet;

THEREFORE BE IT RESOLVED the County of Dufferin investigates creating a Community Safety Zone on Hockley Road to mirror the already existing reduced speed zone.

11.2. Automated Speed Enforcement

Moved by Councillor Creelman

WHEREAS many Ontario municipalities are experiencing road safety issue including speeding;

AND WHEREAS Dufferin County and over 20 municipalities have endorsed Mono's declaration of a 'Road Safety Emergency';

AND WHEREAS Automated Speed Enforcement (ASE) is an effective tool that penalized egregious speeding;

AND WHEREAS notwithstanding the limitations of current Provincial mandated rules that militate against the best deployment of this technology;

BE IT RESOLVED that County Council requests the preparation of a staff report to recommend a process to identify a provider of ASE technology with the view to its deployment on County Road such as Dufferin Rd. 18, also known as Airport Rd., and potentially other locations where speeding is a chronic problem.

11.3. AMO Board of Director Nomination

Motion brought forward by Councillor Gerrits as the nomination period closes June 24, 2024.

BE IT RESOLVED THAT Dufferin County Council nominate Chris Gerrits for the position of member of County Caucus on the AMO Board of Directors for the 2024-2026 term.

12. CLOSED SESSION

12.1. Closed Session Minutes – Municipal Act, Section 239 (2)(c) potential acquisition or disposition of land by the municipality

Closed Session minutes from the May 9, 2024 meeting of Council.

THAT the Closed Session minutes of the May 9, 2024 meeting of Council, be adopted.

13. BY-LAWS

2024-26 A by-law to ratify the actions of the Warden and the Clerk for executing an agreement between the Corporation of the County of Dufferin and the Corporation of the County of Grey. (Boundary Road Agreement)
Authorization: Infrastructure & Environmental Services – September 27, 2018

THAT By-Law 2024-26 be read a first, second and third time and enacted.

14. OTHER BUSINESS

15. CONFIRMATORY BY-LAW

2024-xx A by-law to confirm the proceedings of the Council of the Corporation of the County of Dufferin at its meeting held on June 13, 2024.

THAT By-Law 2024-xx be read a first, second and third time and enacted.

16. ADJOURNMENT

THAT the meeting adjourn.



DUFFERIN COUNTY COUNCIL MINUTES

Thursday, May 9, 2024 at 7:00 pm

W & M Edelbrock Centre, 30 Centre Street, Orangeville ON

Council Members Present:

Warden Darren White (Melancthon)
Councillor John Creelman (Mono)
Councillor Guy Gardhouse (East Garafraxa)
Councillor Chris Gerrits (Amaranth)
Councillor Shane Hall (Shelburne)
Councillor Earl Hawkins (Mulmur)
Councillor Janet Horner (Mulmur)
Councillor Gail Little (Amaranth)
Councillor Wade Mills (Shelburne)
Councillor Fred Nix (Mono)
Councillor Lisa Post (Orangeville)
Councillor Philip Rentsch (Grand Valley)
Councillor Steve Soloman (Grand Valley)
Councillor Todd Taylor (Orangeville)

Council Members Absent:

Councillor James McLean (Melancthon)(prior notice)

Alternate Council Members Present:

Councillor Bill Neilson (Melancthon)

Staff Present:

Sonya Pritchard, Chief Administrative Officer
Michelle Dunne, Clerk
Rebecca Whelan, Deputy Clerk
Aimee Raves, Manager of Corporate Finance, Treasurer
Scott Burns, Director of Public Works/County Engineer
Anna McGregor, Director of Community Services
Rohan Thompson, Director of People & Equity
Brenda Wagner, Administrator of Dufferin Oaks

Warden White called the meeting to order at 7:00 pm.

Warden White announced that the meeting is being live streamed and publicly broadcast.

The recording of this meeting will also be available on our website in the future.

Upcoming committee meetings will be held in the Dufferin Room at 30 Centre St, Orangeville on Thursday, May 23, 2024 at the following times:

Infrastructure and Environmental Services – 9:00 am

General Government Services Committee – 11:00 am

Health & Human Services Committee – 1:00 pm

Community Development & Tourism Committee – 3:00 pm

1. **LAND ACKNOWLEDGEMENT STATEMENT**

Warden White shared the Land Acknowledgement Statement.

2. **ROLL CALL**

The Clerk verbally took a roll call of the Councillors in attendance.

3. **APPROVAL OF THE AGENDA**

Moved by Councillor Taylor, seconded by Councillor Nix

THAT the Agenda and any Addendum distributed for the May 9, 2024 meeting of Council, be approved.

-Carried-

4. **DECLARATION OF INTEREST BY MEMBERS**

Members of Council are required to state any pecuniary interest in accordance with the Municipal Conflict of Interest Act.

5. **APPROVAL OF MINUTES OF THE PREVIOUS MEETING**

Moved by Councillor Mills, seconded by Councillor Horner

THAT the minutes of the regular meeting of Council on April 11, 2024, be adopted.

-Carried-

PROCLAMATIONS, DELEGATIONS AND PRESENTATIONS

6. **Proclamation: Multiple Sclerosis Awareness Month – May 2024**

Warden White declared May 2024 as Multiple Sclerosis Awareness Month in the County of Dufferin. James Jackson, MS Ambassador Dufferin/Caledon, was in attendance and accepted the proclamation.

7. **Proclamation: Sexual Violence Prevention Month – May 2024**

Warden White declared the month of May 2024 as Sexual Violence Prevention Month in the County of Dufferin. Lynnette Pole-Langdon, Family Transition Place, accepted the proclamation.

8. **PUBLIC QUESTION PERIOD**

Rick Ugolini, an Orangeville resident, stated that he has difficulty hearing what is being discussed by Council during the meeting due to the room set up and the white noise. Warden White stated that Council is aware that the room is not ideal, and staff will be looking into potential solutions to improve the acoustics.

PRESENTATION AND CONSIDERATIONS OF REPORTS

9. **General Government Services Minutes – April 25, 2024**

Moved by Councillor Mills, seconded by Councillor Hawkins

THAT the minutes of the General Government Services meeting held on April 26, 2024, and the recommendations set out, be adopted.

-Carried-

10. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #1
Access Dufferin Minutes

THAT the minutes from the Special Meeting of the Access Dufferin Committee on April 3, 2024, be adopted.

11. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #2
IT & GIS Update Report

THAT the report from the Acting Manager of Information Technology & Geographic Information Systems, dated April 25, 2024, titled IT & GIS Status Report, be received.

12. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #3
Creed and the Accommodation of Spiritual and Religious Observances Policy

THAT the motion be deferred to the next meeting of the General Government Services Committee.

- 13. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #4
Accommodation for Persons with Disability Policy

THAT the report of the Director People & Equity, titled Accommodation for Persons with Disability Policy, dated April 25, 2024, be received;

AND THAT the draft Accommodation for Persons with Disability Policy be approved.

- 14. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #5
Annual Report on Long Term Debt Capacity

THAT the report on Annual Report on Long Term Debt Capacity, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

- 15. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #6
Annual Development Charges Report

THAT the report on Annual Development Charges Report, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

- 16. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #7
First Quarter Financial Results

THAT the report on First Quarter Financial Results, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

- 17. **Health & Human Services Minutes – April 25, 2024**

Moved by Councillor Little, seconded by Councillor Nix

THAT the minutes of the Health and Human Services meeting held on April 25, 2024, be adopted.

-Carried-

- 18. HEALTH & HUMAN SERVICES – April 25, 2024 – ITEM #1
Community Services Mid Year Staffing Update

THAT the report of the Director, Community Services, Community Services Mid Year Staffing Update, dated April 25, 2024, be received;

AND THAT the additional part-time EarlyON Program Facilitator position be approved.

- 19. HEALTH & HUMAN SERVICES – April 25, 2024 – ITEM #2
First Quarter Financial Results

THAT the report on First Quarter Financial Results, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

- 20. **Community Development and Tourism Minutes – April 25, 2024**

Moved by Councillor Post, seconded by Councillor Little

THAT the minutes of the Community Development and Tourism meeting held on April 25, 2024, be adopted.

-Carried-

- 21. COMMUNITY DEVELOPMENT & TOURISM – April 25, 2024 – ITEM #1
Legislative & Regulatory Changes Affecting Conservation Authorities Review & Development Permitting

THAT the Legislative and Regulatory Changes Affecting Conservation Authorities (CAs) Review and Development Permitting, dated April 25, 2024, be received.

- 22. COMMUNITY DEVELOPMENT & TOURISM – April 25, 2024 – ITEM #2
Community Insight Workshop Series: Dufferin County Economic Development Strategy

THAT the report of the Manager of Economic Development, Community Insights Workshop Series: Dufferin County Economic Development Strategy, dated April 25, 2024, be received.

- 23. COMMUNITY DEVELOPMENT & TOURISM – April 25, 2024 – ITEM #3
Museum Event & Rental Policy

THAT the report of the Acting Museum Services Manager, “Museum Event & Rental Policy”, dated April 25, 2024, be received;

AND THAT The Museum Event & Rental Policy be approved.

- 24. COMMUNITY DEVELOPMENT & TOURISM – April 25, 2024 – ITEM #4
Museum Deaccession Report – April 2024

THAT the report of the Acting Museum Services Manager, “Museum Deaccession Report”, dated April 25, 2024, be received;

AND THAT the objects identified in the Museum Deaccession Report be deaccessioned in accordance with the Museum of Dufferin's Collections Management Policy.

25. **COMMUNITY DEVELOPMENT & TOURISM – April 25, 2024 – ITEM #5**
First Quarter Financial Results

THAT the report on First Quarter Financial Results, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

26. **Director of Public Works/County Engineer's Report – Dufferin Road 109/2nd Line Amaranth Temporary Intersection Improvements – Speed Limit Change**

A report from the Director of Public Works/County Engineer, dated May 9, 2024, to seek direction to implement a speed limit change to accommodate temporary intersection signalization.

Moved by Councillor Post, seconded by Councillor Taylor

THAT the Report, Dufferin Road 109/2nd Line Amaranth Temporary Intersection Improvements – Speed Limit Change, dated May 9, 2024, from the Director of Public Works/County Engineer, be received;

AND THAT staff be directed to revise the posted speed limit of Dufferin Road 109 east and west of the existing Dufferin 109/2nd Line Amaranth intersection from 80 km/hr to 60 km/hr;

AND THAT Schedule G of the Consolidated Traffic By-Law 2005-32 be revised to include the following:

County Road Number	From	To
109	Riddell Road	A point situated 600 metres east of the east limit of Dufferin Road 11

-Carried-

27. **Senior Planner's Report – Transportation Master Plan Update**

A report from the Senior Planner, dated May 9, 2024, to seek endorsement for a specific Shelburne by-pass route to advance the project.

Two items were circulated on desk:

- Comments from Grand River Conservation Authority, dated November 24, 2023
- Resolution from Township of Amaranth, dated May 8, 2024

Moved by Councillor Nix, seconded by Councillor Post

THAT the matter be deferred until the June Council meeting.

-Carried-

28. **Senior Planner's Report – Bill 185, Cutting Red Tape to Build More Homes Act, 2024 & the Proposed Provincial Planning Statement, 2024**

A report from the Senior Planner, dated May 9, 2024, to provide Council with an overview and analysis of Bill 185, Cutting Red Tape to Build More Homes Act, 2024, and the Proposed Provincial Planning Statement (PPS), 2024.

Councillor Gardhouse left the meeting at 8:08 pm.

Moved by Councillor Horner, seconded by Councillor Hall

THAT the report of Senior Planner, Development and Tourism, titled "Bill 185, the Cutting Red Tape to Build More Homes Act, 2024, and the Proposed Provincial Planning Statement, 2024", dated May 9, 2024, be received.

-Carried-

Moved by Councillor Post, seconded by Councillor Nix

THAT staff be directed to submit the comments prepared by the Chief Administrative Officer to the Environmental Registry of Ontario.

-Carried-

Councillor Gardhouse returned at 8:16 pm.

29. **Chief Administrative Officer's Report – County-Wide Transit Ad Hoc Committee – Terms of Reference**

A report from the Chief Administrative Officer, dated May 9, 2024, to provide a Terms of Reference regarding the creation of a County-Wide Transit Ad Hoc Committee, adopted by Council during the regular meeting on April 11, 2024.

Moved by Councillor Taylor, seconded by Councillor Post

THAT the Chief Administrative Officer's report titled "County-Wide Transit Ad Hoc Committee – Terms of Reference", be received;

AND THAT the attached Terms of Reference be adopted;

AND THAT the following Council members be appointed:

Councillor John Creelman

Councillor Chris Gerrits

Councillor James McLean

Councillor Todd Taylor.

-Carried-

30. **Chief Administrative Officer's Report – Monthly Update from Outside Boards**

A report from the Chief Administrative Officer, dated May 9, 2024, to provide Council with an update of activities from outside boards and agencies.

Moved by Councillor Hawkins, seconded by Councillor Little

THAT the report of the Chief Administrative Officer, dated May 9, 2024, with respect to Reports from Outside Boards, be received.

-Carried-

31. **STRATEGIC PLAN UPDATE**

There was no strategic plan update.

32. **CORRESPONDENCE**

NOTICE OF MOTIONS

33. **Moved by Councillor Creelman**

WHEREAS Little Sprouts School located at 308618 Hockley Road in the heart of Hockley Village is expanding to provide badly needed daycare spaces to the community;

AND WHEREAS the speed limit approaching Hockley Village is reduced on Hockley Road;

AND WHEREAS it is desirous to encourage responsible driving in the vicinity of a school (daycare), a community hall, general store and hamlet;

THEREFORE BE IT RESOLVED the County of Dufferin investigates creating a Community Safety Zone on Hockley Road to mirror the already existing reduced speed zone.

34. **Moved by Councillor Creelman**

WHEREAS many Ontario municipalities are experiencing road safety issue including speeding;

AND WHEREAS Dufferin County and over 20 municipalities have endorsed Mono's declaration of a 'Road Safety Emergency';

AND WHEREAS Automated Speed Enforcement (ASE) is an effective tool that penalized egregious speeding;

AND WHEREAS notwithstanding the limitations of current Provincial mandated rules that militate against the best deployment of this technology;

BE IT RESOLVED that County Council requests the preparation of a staff report to recommend a process to identify a provider of ASE technology with the view to its deployment on County Road such as Dufferin Rd. 18, also known as Airport Rd., and potentially other locations where speeding is a chronic problem.

Councillor Gardhouse left the meeting at 8:20 pm.

35. **MOTIONS**

36. **CLOSED SESSION**

Moved by Councillor Mills, seconded by Councillor Nix

THAT Council moved into Closed Session (8:20 pm) in accordance with the Municipal Act Section 239 (2)(c) – potential acquisition or disposition of land by the municipality.

-Carried-

While in Closed Session, Council received a verbal report from the Chief Administrative Officer with respect to potential acquisition of a property.

Moved by Councillor Hawkins, seconded by Councillor Nix

THAT Council move into open session (8:28 pm).

-Carried-

37. **BUSINESS ARISING FROM CLOSED SESSION**

Moved by Councillor Post, seconded by Councillor Mills

THAT staff proceed as directed in Closed Session.

-Carried-

38. **BY-LAWS**

2024-21 A by-law to ratify the actions of the Warden and the Clerk for executing an agreement between the Corporation of the County of Dufferin and Upper Grand District School Board. (Lease Agreement – Mel Lloyd Centre)

Authorization: Council – May 9, 2024

2024-22 A by-law to adopt a policy for delegation of authority.

Authorization: General Government Services – March 28, 2024

2024-23 A by-law to ratify the actions of the Warden and the Clerk for executing an agreement between the Corporation of the County of Dufferin and His Majesty the King in Right of Canada as represented by the Ministry of Natural Resources. (Zero Emission Vehicle Awareness Initiative Non-Repayable Contribution Agreement)

Authorization: Council – May 9, 2024

2024-24 A by-law to amend By-Law 2005-32, Schedule "G", to regulate traffic on roads under the jurisdiction of the County of Dufferin. (Reduce speed to 60 km/h – Dufferin Road 109)

Authorization: Council – May 9, 2024

Moved by Councillor Hawkins, seconded by Councillor Taylor

THAT By-Law 2024-21 through to By-Law 2024-24, inclusive, be read a first, second and third time and enacted.

-Carried-

39. **OTHER BUSINESS**

Warden White noted there will be a Pride flag raising and proclamation on June 3, 2024 at 11:00 am at 55 Zina St, Orangeville.

Warden White advised staff are working to find a date for the continuation of the County owned properties workshop. Staff will send a doodle poll to Councillors with potential dates.

Councillor Nix inquired about the status of the governance framework. The Chief Administrative Office stated that as the first step, interviews were being conducted with Council. There are a few outstanding interviews and once those have been completed, the consultant will compile the results and look for common themes.

Councillor Gardhouse returned at 8:33 pm.

Warden White stated that he and Councillor McLean met with the Mennonite community to discuss issues such as planning, additional residential units, and road safety. The Mennonite community is interested in continuing the conversation about road safety.

Councillors Nix and Post attended the opening of the Brave Canoe. The Brave Canoe will be reaching out to staff as they are hoping to host training session for local organizations in September.

40. **CONFIRMATORY BY-LAW**

2024-25 A by-law to confirm the proceedings of the Council of the Corporation of the County of Dufferin at its meeting held on May 11, 2024.

Moved by Councillor Little, seconded by Councillor Hall

THAT By-Law 2024-25 be read a first, second and third time and enacted.

-Carried-

41. **ADJOURNMENT**

Moved by Councillor Gardhouse, seconded by Councillor Neilson

THAT the meeting adjourn.

-Carried-

The meeting adjourned at 8:36 pm.

Next meeting: Thursday, June 13, 2024
 Edelbrock Centre, 30 Centre Street, Orangeville ON

Darren White, Warden

Michelle Dunne, Clerk

On the left side of the slide, there is a decorative graphic. It features a vertical stack of blue circles of varying sizes, with the largest circle at the top. To the right of these circles are several vertical lines of varying heights and shades of blue, creating a modern, abstract design.

COUNTY OF DUFFERIN 2023 FINANCIAL STATEMENT PRESENTATION

Presented By:

Traci Smith, CPA, CGA

Angela Nichol, CPA, CA

OUTLINE

- Review of significant financial statement elements including:
 - Statement of financial position
 - Statement of operations
 - Statement of changes in net financial assets
 - Accumulated surplus note
 - Reserves and Reserve funds note
- Highlights of the County's performance
- Final Letter to Council
- Questions?

Independent Auditor's Report

To the Members of Council
of the Corporation of the County of Dufferin

Opinion

We have audited the consolidated financial statements of the Corporation of the County of Dufferin (the municipality), which comprise the consolidated statement of financial position as at December 31, 2023 and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets, consolidated statement of remeasurement gains and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the County of Dufferin as at December 31, 2023 and its consolidated results of operations, its consolidated change in net financial assets, its consolidated remeasurement gains and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Municipality'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 municipality or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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 municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

STATEMENT OF FINANCIAL POSITION

- Statement of financial position is a snapshot of the municipality at a point in time.
- It highlights the following:
 - Cash resources
 - Net financial asset position
 - Non-financial assets
 - Accumulated surplus or deficit, which is comprised of:
 - Accumulated Operating Surplus
 - Accumulated Remeasurement Gains

STATEMENT OF FINANCIAL POSITION

The Corporation of the County of Dufferin
Consolidated Statement of Financial Position

December 31	2023	2022 (Restated) (Note 2)
Financial assets		
Cash (Note 3)	\$29,868,911	\$ 29,122,354
Trade and other receivables	5,292,407	5,850,627
Investments (Note 4)	45,882,662	40,090,178
	<u>81,043,980</u>	<u>75,063,159</u>
Liabilities		
Accounts payable and accrued liabilities	16,790,679	13,935,001
Asset retirement obligation (Note 7)	1,155,421	1,112,051
Post-employment and WSIB future benefits (Note 6)	1,755,516	1,741,639
Deferred revenue (Page 38)	10,364,309	10,324,579
Long-term liabilities (Note 8)	9,938,877	10,922,840
	<u>40,004,802</u>	<u>38,036,110</u>
Net financial assets	41,039,178	37,027,049
Non financial assets		
Inventory of supplies	270,000	182,000
Prepaid expenses	327,217	248,287
Tangible capital assets (Note 5)	155,742,752	154,586,193
	<u>156,339,969</u>	<u>155,016,480</u>
Accumulated surplus (Note 10)	\$ 197,379,147	\$ 192,043,529
Accumulated surplus is comprised of:		
Accumulated operating surplus (Page 6)	\$ 197,365,957	\$ 192,043,529
Accumulated remeasurement gains (Page 8)	13,190	-
	<u>\$ 197,379,147</u>	<u>\$ 192,043,529</u>

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

- Reports the revenues and expenses of the municipality for the year.
- Total revenue less costs (expenses) gives annual surplus
- It highlights the following
 - Actual vs. budget vs. prior year results
 - Annual surplus
 - Accumulated surplus

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

The Corporation of the County of Dufferin
Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated) (Note 2)
Revenue			
Taxation	\$ 45,254,518	\$45,407,975	\$ 42,986,081
Fees and user charges	4,143,000	4,365,381	3,966,512
Government contributions (Note 15)	46,213,777	51,415,452	49,964,780
Other income (Note 12)	10,353,868	10,377,438	10,457,413
	<u>105,965,163</u>	<u>111,566,246</u>	<u>107,374,786</u>
Expenses			
General government	12,102,881	11,231,877	10,710,341
Protection services	2,013,760	1,842,304	2,109,782
Transportation services	12,819,676	11,797,446	11,980,530
Environmental services	6,716,580	6,426,425	6,812,244
Health services	16,630,797	17,770,324	17,247,035
Social and family services	42,663,459	44,879,410	37,660,364
Social Housing	9,897,813	9,449,172	9,941,488
Recreation and cultural services	1,641,125	1,420,345	1,323,749
Planning and development	2,205,860	1,396,080	997,584
	<u>106,691,951</u>	<u>106,213,383</u>	<u>98,783,117</u>
Opening surplus adjustment (Note 14)	-	(30,435)	-
Annual surplus (deficit) (Note 13)	(726,788)	5,322,428	8,591,669
Accumulated surplus, beginning of year	192,043,529	192,043,529	184,447,931
Change in accounting policy (Note 2)	-	-	(996,071)
Accumulated surplus, end of year	\$ 191,316,741	\$ 197,365,957	\$ 192,043,529

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

- Takes annual surplus from statement of operations and removes activity in non-financial assets to get change in net debt for the year that agrees to statement of financial position
- It highlights the following:
 - Changes in capital assets for the year
 - Change in net debt/net financial assets
 - Change in accounting policy



STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

The Corporation of the County of Dufferin Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated) (Note 2)
Annual surplus (deficit) (Page 6)	\$ (726,788)	\$ 5,322,428	\$ 8,591,669
Acquisition of tangible capital assets	(21,258,408)	(11,286,043)	(13,459,223)
Amortization of tangible capital assets	9,555,860	10,042,390	10,132,272
(Gain) loss on sale of tangible capital assets	-	7,692	(70,706)
Proceeds on disposal of tangible capital assets	-	79,402	73,656
	<u>(11,702,548)</u>	<u>(1,156,559)</u>	<u>(3,324,001)</u>
Change in prepaid expenses	-	(78,930)	210,487
Change in inventory of supplies	-	(88,000)	32,000
	<u>-</u>	<u>(166,930)</u>	<u>242,487</u>
(Increase) decrease in net financial assets excluding net remeasurement gains	(12,429,336)	3,998,939	5,510,155
Net remeasurement gains			
Portfolio investments (Page 7)	-	13,190	-
(Increase) decrease in net financial assets	<u>(12,429,336)</u>	<u>4,012,129</u>	<u>5,510,155</u>
Net financial assets, beginning of the year, as previously stated	37,027,049	37,027,049	32,587,203
Change in accounting policy (Note 2)	<u>-</u>	<u>-</u>	<u>(1,070,309)</u>
Net financial assets, beginning of the year, restated	<u>37,027,049</u>	<u>37,027,049</u>	<u>31,516,894</u>
Net financial assets, end of the year	<u>\$24,597,713</u>	<u>\$41,039,178</u>	<u>\$ 37,027,049</u>

STATEMENT OF REMEASUREMENT GAINS

- Reports unrealized gains and losses attributable to the County's financial instruments reported at fair value
- It highlights the following:
 - Adjustment to beginning accumulated remeasurement gains due to new financial instrument handbook section
 - Unrealized gains/losses attributable to portfolio investments for the year

STATEMENT OF REMEASUREMENT GAINS

The Corporation of the County of Dufferin Consolidated Statement of Remeasurement Gains

For the year ended December 31

	2023 Budget	2023 Actual	2022 Actual
Accumulated remeasurement gains, beginning of the year	\$ -	\$ -	-
Adjustment to beginning accumulated remeasurement gains (Note 2)	-	17,099	-
Unrealized gains (losses) attributable to: Portfolio investments	-	(3,909)	-
Accumulated remeasurement gains, end of the year	\$ -	\$ 13,190	\$ -

ACCUMULATED SURPLUS NOTE

- Provides a breakdown of the accumulated surplus balance found on the Statement of Financial Position and Statement of Operations and Accumulated Surplus
- Includes details of:
 - Amount invested in capital assets
 - General surplus (Accumulated Operating Surpluses/Deficits)
 - Capital assets to be financed in the future
 - Unfunded liabilities including long term liabilities and post-employment benefits

ACCUMULATED SURPLUS NOTE

10. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2023	2022
Invested in tangible capital assets		
County's tangible capital assets at cost less amortization	\$ 151,614,443	\$ 150,231,706
WDGPH's tangible capital assets at cost less amortization	4,128,309	4,354,487
County's capital assets financed by long-term liabilities and to be funded in future years	(9,938,877)	(10,922,840)
Total invested in capital assets	145,803,875	143,663,353
County's unfunded post-employment and WSIB benefits	(1,462,622)	(1,413,581)
General surplus (Note 13)	2,697,692	2,211,543
Unfinanced asset retirement obligation	(1,155,421)	(1,112,051)
	145,883,524	143,349,264
Reserves and reserve funds (Note 11)	51,482,433	48,694,265
	197,365,957	192,043,529
Remeasurement gains	13,190	-
Accumulated surplus	\$ 197,379,147	\$ 192,043,529

BUDGET NOTE

- Shows a reconciliation of PSAB budget to cash based budget
- Removes significant items from Annual Surplus including:
 - Transfers to/from reserves
 - Amortization, Capital acquisition
 - Proceeds from new debt and debt principal payments

BUDGET NOTE

13. Budgets

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statement of operations and accumulated surplus and changes in net financial assets for comparative purposes. Management prepares a reconciliation of the budget approved by Council on a cash basis to the budget under Public Sector Accounting Standards. The following is a reconciliation of the budget approved by Council.

	2023 Budget	2023 Actual	2022 Actual
Annual surplus (deficit) (Page 6)	\$ (726,788)	\$ 5,322,428	\$ 8,591,669
Amortization of tangible capital assets	9,555,860	10,042,390	10,132,272
Change in unfunded liabilities	-	92,411	80,745
Change in other surpluses	-	-	(16,638)
	8,829,072	15,457,229	18,788,048
Net transfers (to) from reserves	13,369,056	(560,136)	(3,794,636)
Capital acquisitions, disposals and write-down	(21,258,408)	(11,198,949)	(13,456,273)
Prior year capital projects (funded) expended	-	-	1,642,737
Debt principal repayments	(939,720)	(983,963)	(967,612)
	-	2,714,181	2,212,264
Prior year general surplus	-	2,211,543	2,180,531
Surplus before transfers to reserves	-	4,925,724	4,392,795
Transfer prior year surplus to reserve per resolution	-	(2,228,032)	(2,181,252)
General surplus (Note 10)	\$ -	\$ 2,697,692	\$ 2,211,543

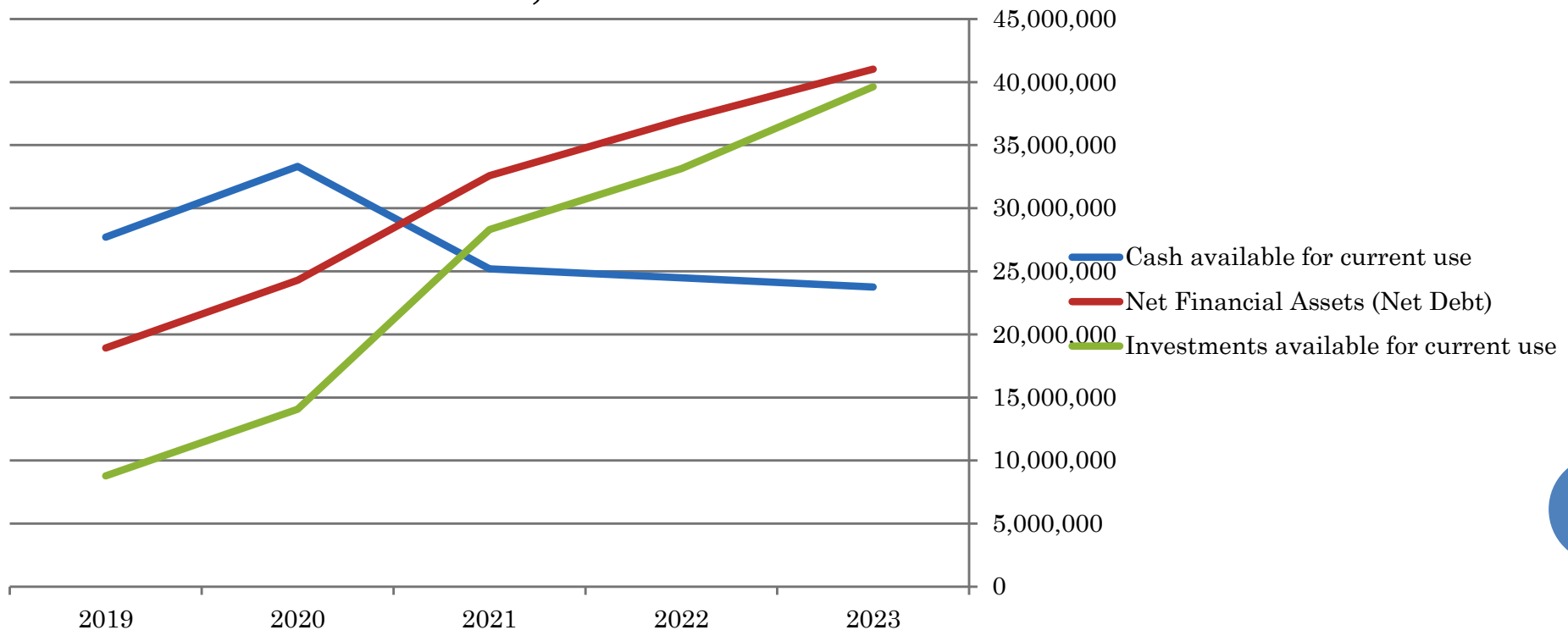


HIGHLIGHTS OF THE COUNTY'S FINANCIAL PERFORMANCE

HIGHLIGHTS OF COUNTY PERFORMANCE – CASH AND NET FINANCIAL ASSETS

- Cash has stayed relatively consistent year over year
- Investments has increased every year since 2019
- Steady improvement in net debt/financial asset balance each year

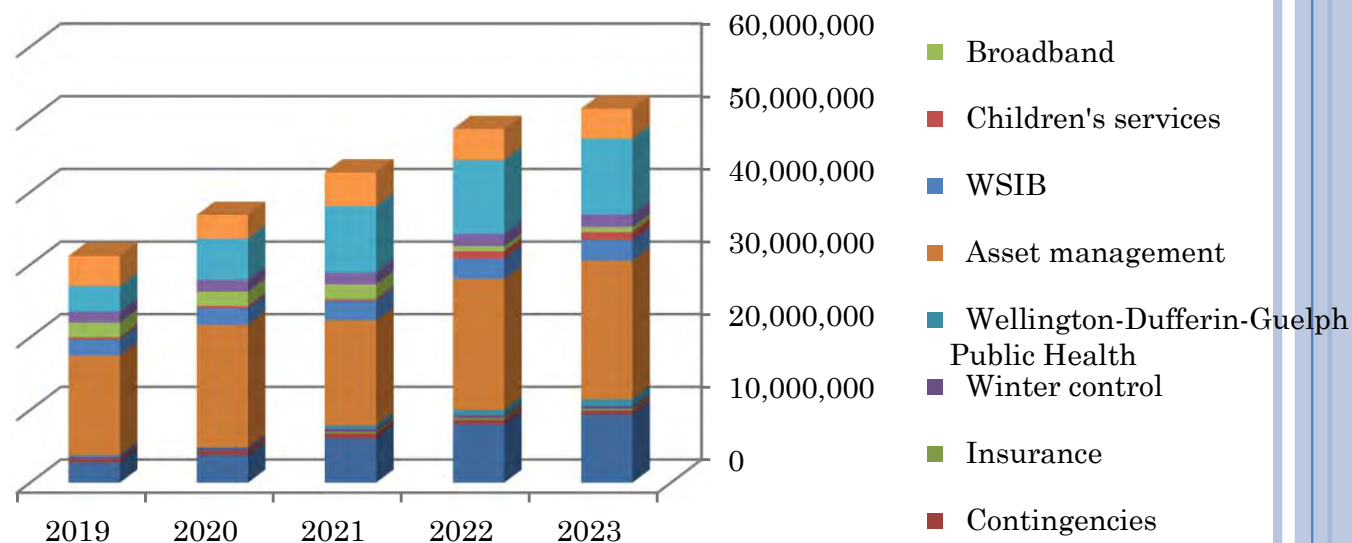
Cash, Investments and Net Financial Assets



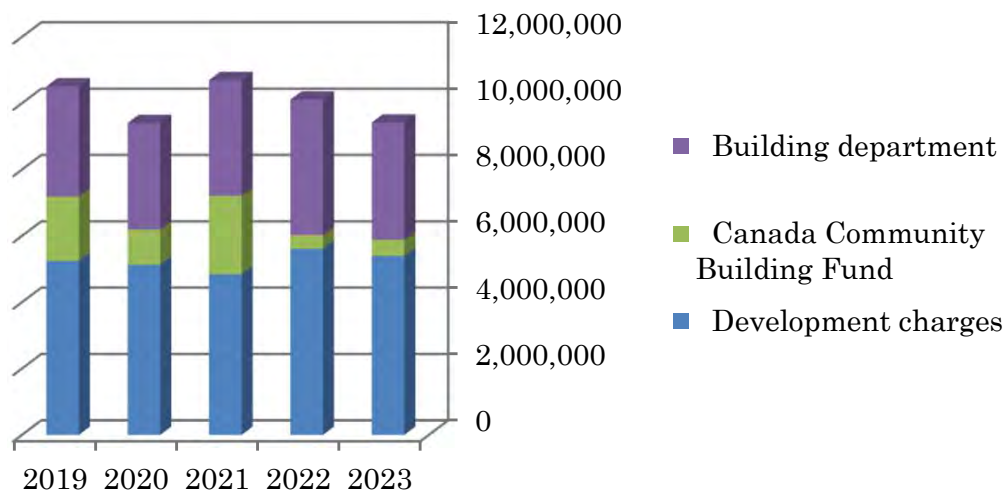
HIGHLIGHTS OF COUNTY PERFORMANCE – RESERVE BALANCES

Reserves and Discretionary Reserve Funds

- Steady increase in discretionary reserves over the past few years
- Obligatory reserve funds have remained relatively consistent year over year with a small decline in 2022 and 2023.



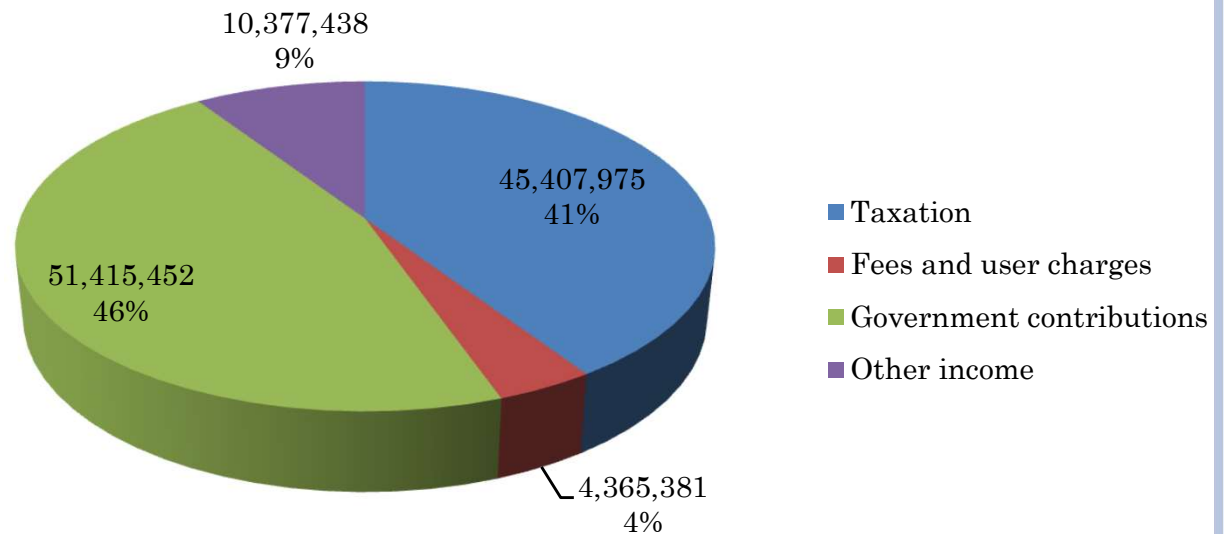
Obligatory Reserve Funds



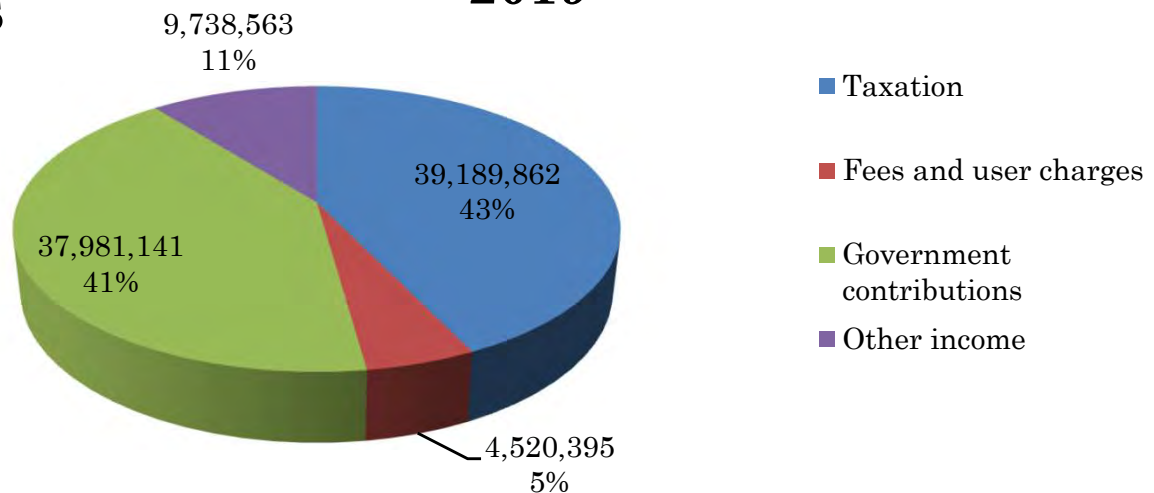
HIGHLIGHTS OF COUNTY PERFORMANCE – REVENUES

- In 2023, government contributions now make up a larger percentage than taxation
- Revenue sources are relatively consistent between 2019 and 2023

2023



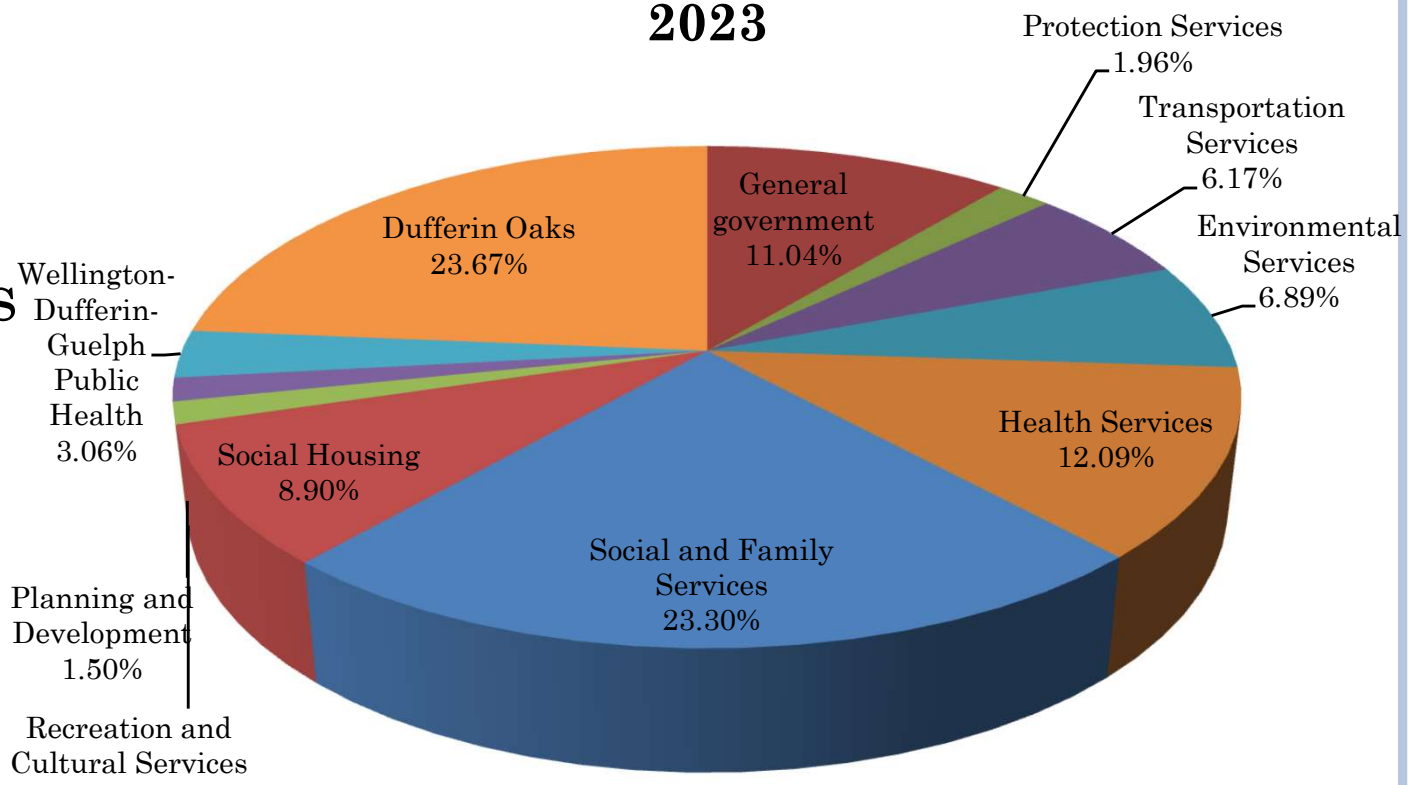
2019



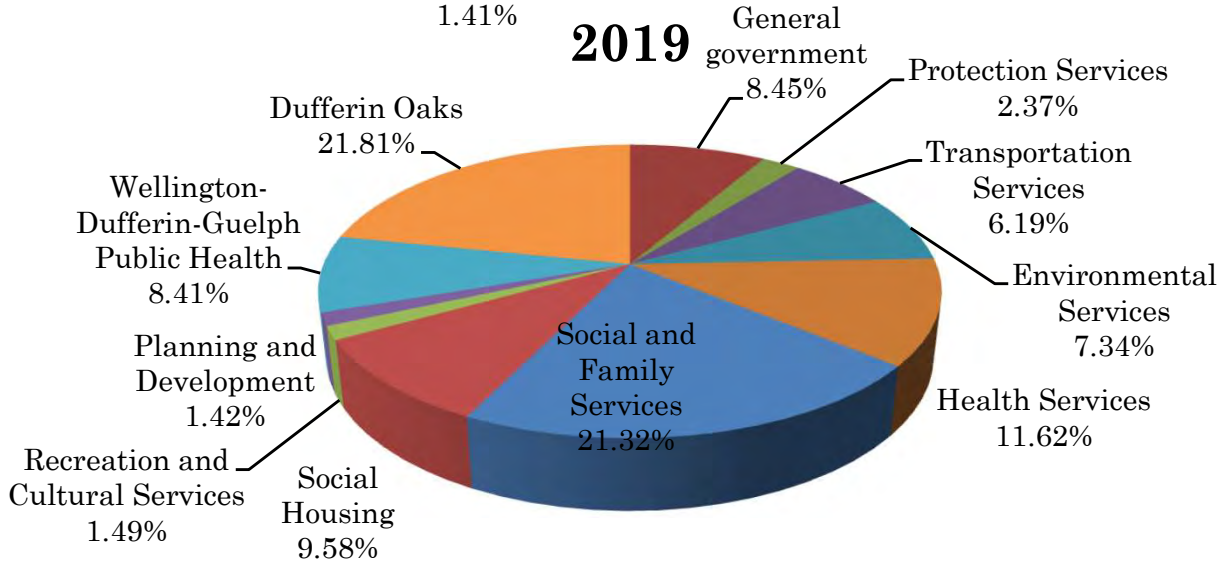
HIGHLIGHTS OF COUNTY PERFORMANCE – EXPENSES

- Dufferin Oaks and social and family services are largest expense in both periods

2023

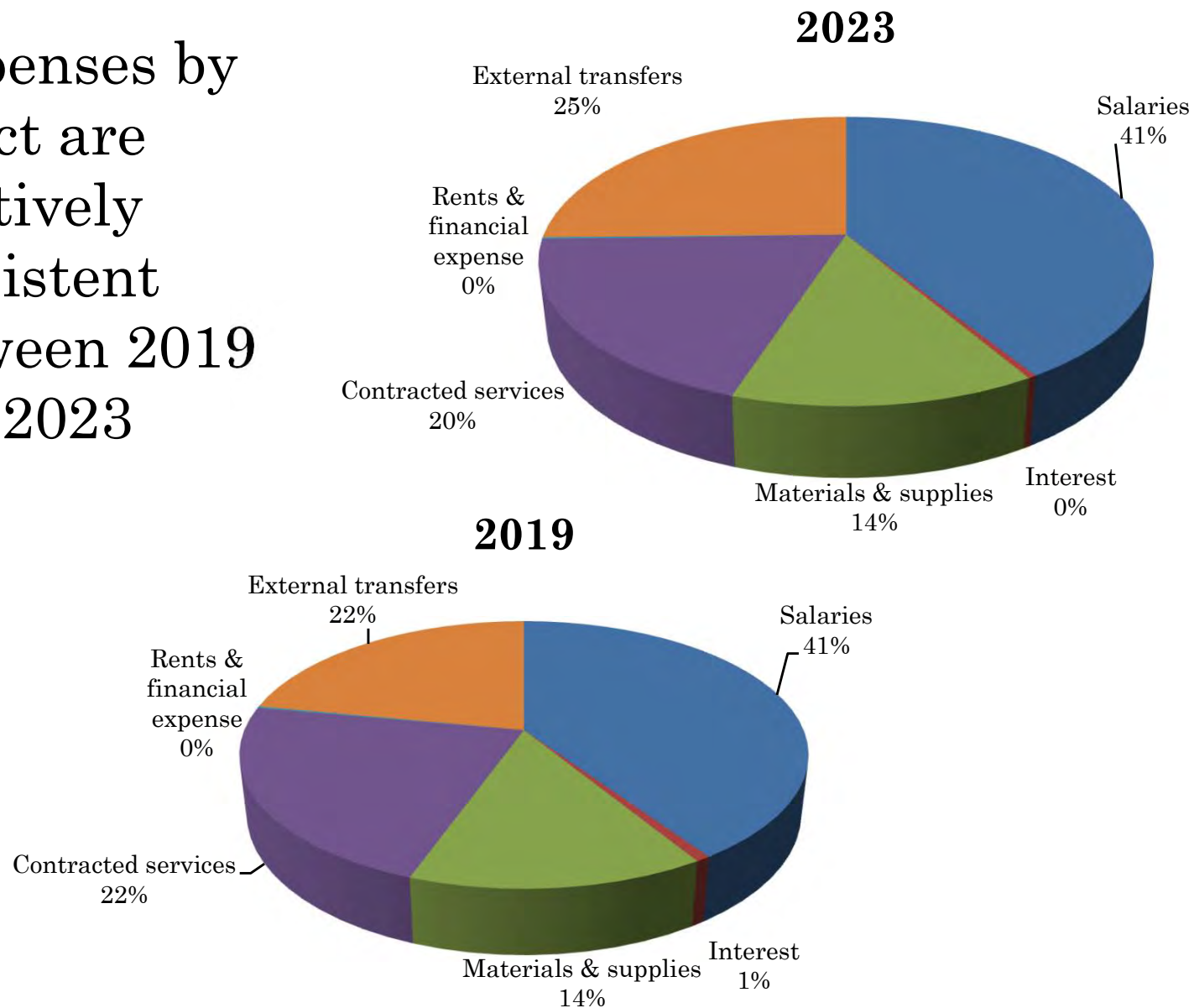


2019



HIGHLIGHTS OF COUNTY PERFORMANCE – EXPENSES

- Expenses by object are relatively consistent between 2019 and 2023



HIGHLIGHTS OF COUNTY'S PERFORMANCE – OVERALL COMMENTS

- Operating surplus totaled over \$2,600,000 in the current year
- Invested \$11.2 million in capital infrastructure during the year
- Continue to maintain and grow reserves and reserve funds. Over \$19 million in the asset management reserve for future capital projects

FINAL LETTER TO COUNCIL

- Status of audit
- Independence
- Materiality
- Audit Findings
 - Significant accounting estimates
 - Unadjusted differences

QUESTIONS?



COUNTY OF DUFFERIN

**Audit final communication to the Members of Council
for the year ended December 31, 2023**



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163 First Street
Orangeville, ON L9W 3J8 Canada

To the Members of Council of County of Dufferin

We are pleased to provide you with the results of our audit of County of Dufferin (the "Municipality") consolidated financial statements for the year ended December 31, 2023.

The enclosed final communication includes our approach to your audit, including: significant risks identified and the nature, extent, and results of our audit work. We also report any significant internal control deficiencies (if any) identified during our audit and reconfirm our independence.

During the course of our audit, management made certain representations to us, in discussions and in writing. We documented these representations in the audit working papers.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

June 13, 2024

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AUDIT AT A GLANCE

Status of the Audit

We have substantially completed our audit of the year ended December 31, 2023 consolidated financial statements pending the completion of the following items:

- ▶ Approval of consolidated financial statements by the Council
- ▶ Receipt of signed management representation letter dated as of the final report date
- ▶ Subsequent events review through to financial statement approval date

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See Appendix A for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Communication to the Members of Council dated February 22, 2024.

Independence

We have identified relationships between County of Dufferin and our Firm that may reasonably be thought to have influenced our independence. These are further discussed in [Appendix B](#).

Materiality

Preliminary materiality was \$2,400,000. Final materiality remained unchanged from our preliminary assessment.

Fraud Discussion

We are not aware of any fraud affecting the Municipality. If you have become aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud since our discussions held at planning, please let us know.

AUDIT FINDINGS

Our audit strategy and procedures focused on the risks specific to your Municipality and key accounts as outlined in our planning communication to the Members of Council. There were no changes to our planning procedures. No additional risks were identified during the audit.

Significant Risks of Material Misstatement	Audit Findings
Management Override of Control	To address this risk, we developed criteria for unusual journal entries, determined the population of unusual journal entries and obtained corroborating evidence of these journal entries from management as to why the journal entries were made. No inappropriate journal entries were noted. No management override of controls noted in the current period.
Revenue Recognition of Grant Revenue	To address this risk, we reconciled significant government transfers to their various government funding agreements and letters, reviewed funding agreements for deferred grants and reviewed minutes to ensure grant revenue listed was complete. No issues were noted in regard to grant revenue during our testing.
Capital Project Continuity	To address this risk, we verified a sample of construction-in-progress at invoices and amounts paid. Holdbacks noted on invoices were verified to the appropriate accrual made. No issues were noted regarding capital project continuity during our testing.
Non-Routine Transactions	To address this risk, we reviewed the minutes for material transactions not in the ordinary course of business and had discussions with management. No material transactions not in the ordinary course of business were noted in the current period.

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Municipality’s accounting practices, including accounting policies, accounting estimates and financial statement disclosures. A summary of the key discussion points are as follows:

Significant Financial Statement Disclosures	Audit Findings
Accumulated Surplus	A breakdown of the Municipality’s accumulated surplus is included in Note 10. This includes the amount invested in capital assets, unfunded liabilities, reserves and reserve funds. The general surplus for 2023 of \$2,697,692 was transferred to reserve as per resolution.
Commitments	Significant capital commitments are disclosed in Note 19.
Financial Instruments	We have discussed with management to ensure all financial instruments were identified and reviewed management’s accounting policy to ensure they are appropriately recorded at amortized cost or fair market value, where applicable. See the Significant Accounting Policy for Financial Instruments and further disclosures in Note 2.

Management is responsible for determining the significant accounting policies. ***Significant accounting policies have been disclosed in the consolidated financial statements.*** The choice between accounting policy alternatives can have a significant effect on the financial position and results of the Municipality. The application of those policies often involves significant estimates and judgments by management. Based on the audit work that we have performed, it is our opinion that the estimates are in accordance with the requirements of Canadian public sector accounting standards and have been consistently applied.

Significant Estimates and Judgements	Audit Findings
Taxation Revenue Estimate	In accordance with PS 3510, amounts have been estimated for taxable events that have occurred but have not yet been assessed. The estimate was based on trend analysis by year for supplemental taxation billings and write-offs for the last 3 years; examination of building permits issued in the last two years; and knowledge of potential reassessments. Management determined this amount is not significant and therefore no liability is recognized.
Post-Employment Benefits	The Municipality provides post-employment health and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management’s best estimate of expected benefit costs and are expensed as services are rendered. In order to help estimate the liability for post-employment benefits, the Municipality engaged the services of an actuary.
WSIB Future Benefit and Commitment	Previously the Municipality was an employer included under Schedule 2 of the Workplace Safety and Insurance Act, it self-ensured the entire risk of its own WSIB claims and it’s individually liable for reimbursing the WSIB for all costs relating to its workers WSIB claims.

Significant Estimates and Judgements	Audit Findings
<p>Asset Retirement Obligations</p>	<p>Management reviewed all capital assets owned by the Municipality or where the Municipality has a responsibility for an asset to determine if there is a legal obligation associated with the retirement of any of the capital assets.</p> <p>Management identified an asset retirement obligation. In order to help identify and estimate the liability, the Municipality engaged the services of consultants to perform an assessment of designated substances, review of applicable legislation and the services of engineers and other professionals to estimate the abatement, removal and remediation costs.</p>

INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Municipality's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.
- ▶ We considered the results of these procedures in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit (if any). A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

The audit expresses an opinion on the Municipality's consolidated financial statements. As a result, it does not cover every aspect of internal control - only those relevant to preparing the consolidated financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

During the audit we did not find any deficiencies in the design and implementation of the internal controls that were tested during the audit.

ADJUSTED AND UNADJUSTED DIFFERENCES

We are required to disclose, in writing, all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement. Each of these items, (if any), are discussed with management and we encourage management to correct any misstatements identified throughout the audit process. Adjusted differences are included in the representation letter in Appendix C that will be approved by management.

We did not identify any unadjusted differences or disclosure omissions over the course of the audit.

APPENDIX A: INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report

To the Members of Council
of the Corporation of the County of Dufferin

Opinion

We have audited the consolidated financial statements of the Corporation of the County of Dufferin (the municipality), which comprise the consolidated statement of financial position as at December 31, 2023 and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets, consolidated statement of remeasurement gains and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the County of Dufferin as at December 31, 2023 and its consolidated results of operations, its consolidated change in net financial assets, its consolidated remeasurement gains and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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 municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants, Licensed Public Accountants
Orangeville, Ontario
June 13, 2024

APPENDIX B: INDEPENDENCE UPDATE



Tel: (519) 941-0681
Fax: +1 (519) 941-8272

BDO Canada LLP
163 First Street
Orangeville, Ontario
L9W 3J8

June 13, 2024

Members of the Members of Council
Corporation of the County of Dufferin

Dear Members of the Members of Council:

We have been engaged to audit the consolidated financial statements of Corporation of the County of Dufferin (the "Municipality") for the year ended December 31, 2023.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the Municipality and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider independence rules and interpretations of the CPA profession and relevant legislation.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since February 22, 2024, the date of our last letter.

We are aware of the following relationships between the Municipality and us that, in our professional judgment, may reasonably be thought to have influenced our independence. The following relationships represent matters that have occurred from February 22, 2024 to June 13, 2024.

- We have provided advice and comments to management regarding several financial statement measurement, presentation and disclosure matters.
- We have provided assistance in the preparation of the consolidated financial statements, including adjusting journal entries and/or bookkeeping services. These services created a self-review threat to our independence since we subsequently expressed an opinion on whether the consolidated financial statements presented fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian Public Sector Accounting Standards.
- We, therefore, required that the following safeguards be put in place related to the above:
 - Management provided us with a trial balance prior to completion of our audit.
 - Management created the source data for all the accounting entries.
 - Management reviewed advice and comments provided and undertook their own analysis considering the Municipality's circumstances and generally accepted accounting principles.
 - Management reviewed and approved all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
 - Someone other than the preparer reviewed the proposed journal entries and consolidated financial statements.



This letter is intended solely for the use of the Members of Council, management and those charged with governance of the Municipality and should not be used for any other purpose.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

APPENDIX C: REPRESENTATION LETTER

Corporation of the County of Dufferin
30 Centre Street
Orangeville, Ontario
L9W 2X1

June 13, 2024

BDO Canada LLP
Chartered Professional Accountants
163 First Street
Orangeville Ontario
L9W 3J8

This representation letter is provided in connection with your audit of the financial statements of Corporation of the County of Dufferin for the year ended December 31, 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

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

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated November 7, 2023, for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian Public Sector Accounting Standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
- All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. No material unadjusted misstatements were identified.
- We have reviewed and approved all journal entries recommended by the practitioners during the audit. A list of the journal entries is attached to the representation letter.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

General Representations

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate

will change in the near term and the effect of the change could be material to the financial statements.

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. When applicable, these litigation and claims have been accounted for and disclosed in the financial statements.

Yours truly,

Signature

Position

Signature

Position

County of Dufferin

Year End: December 31, 2023

Journal Entries

Date: 2023-01-01 To 2023-12-31

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	2023-12-31	Land	01-01140-0000-0460	U.02	202,772.69			
1	2023-12-31	Land Improvement Accum Deprec	01-01140-0000-0463	U.02		202,772.69		
		To reclassify the amortization of land improvements.						
2	2023-12-31	Reserve Contribution	22-31600-3400-7210	SS.06		80,402.00		
2	2023-12-31	Provincial Subsidy	22-31725-3338-7242	SS.06	80,402.00			
		To adjust for reserve fund transfer from OCIF reserve.						
3	2023-12-31	Program Cost	14-45691-0000-3600	EE.02. L		46,392.38		
3	2023-12-31	Transfer to Capital	14-45691-0000-9440	EE.02. L	46,392.38			
		To reverse transfer from program cost to reserve.						
4	2023-12-31	Donations	14-41100-0000-8650	SS.06		100.00		
4	2023-12-31	Transfer to Reserve	14-41100-0000-9400	SS.06	100.00			
		To record revenue related to paramedic reserve fund.						
5	2023-12-31	Reserve for Rate Stabilization	02-01310-0000-0718	SS.05	45,000.00			
5	2023-12-31	Reserve for Dufferin Oaks Capital	02-01310-0000-0725	SS.05		45,000.00		
		To adjust transfer to dufferin oaks reserve.						
6	2023-12-31	Discr RF change in fund balance	51-91000-03-9999	PY	660.35			
6	2023-12-31	Due from Reserve Fund	01-01120-0000-0290	PY		660.35		
6	2023-12-31	Transfer to Reserve	11-20000-0000-9400	PY	660.35			
6	2023-12-31	Obligatory Reserve Fund Revenue	51-91004-0003-7650	PY		660.35		
		To reclassify discretionary reserve funds.						
7	2023-12-31	PSAB adj to cash surplus	02-01390-0000-0890		44,252.25			
7	2023-12-31	Rent	15-50000-0000-5200			44,252.25		
		To reallocate capital lease payments.						
8	2023-12-31	Short Term Investments	01-01130-0000-0350	B.15	17,099.00			
8	2023-12-31	Short Term Investments	01-01130-0000-0350	B.15		3,909.06		
8	2023-12-31	Unrealized g/l - Portfolio investments	60-95400-0002-7821	B.15		10,189.94		
8	2023-12-31	Unrealized g/l - Portfolio investments	60-95400-0002-7821	B.15		3,000.00		
		To record the unrealized gain/loss and change for new financial instruments standard for principal protected notes.						

Prepared by	Detail Rev	Gen Rev	Quality Rev
ST 2024-05-24	AN 2024-05-30		

APPENDIX D: OUR AUDIT PROCESS

How we audit financial statements - Our six step audit process

IDENTIFY AND ASSESS RISK

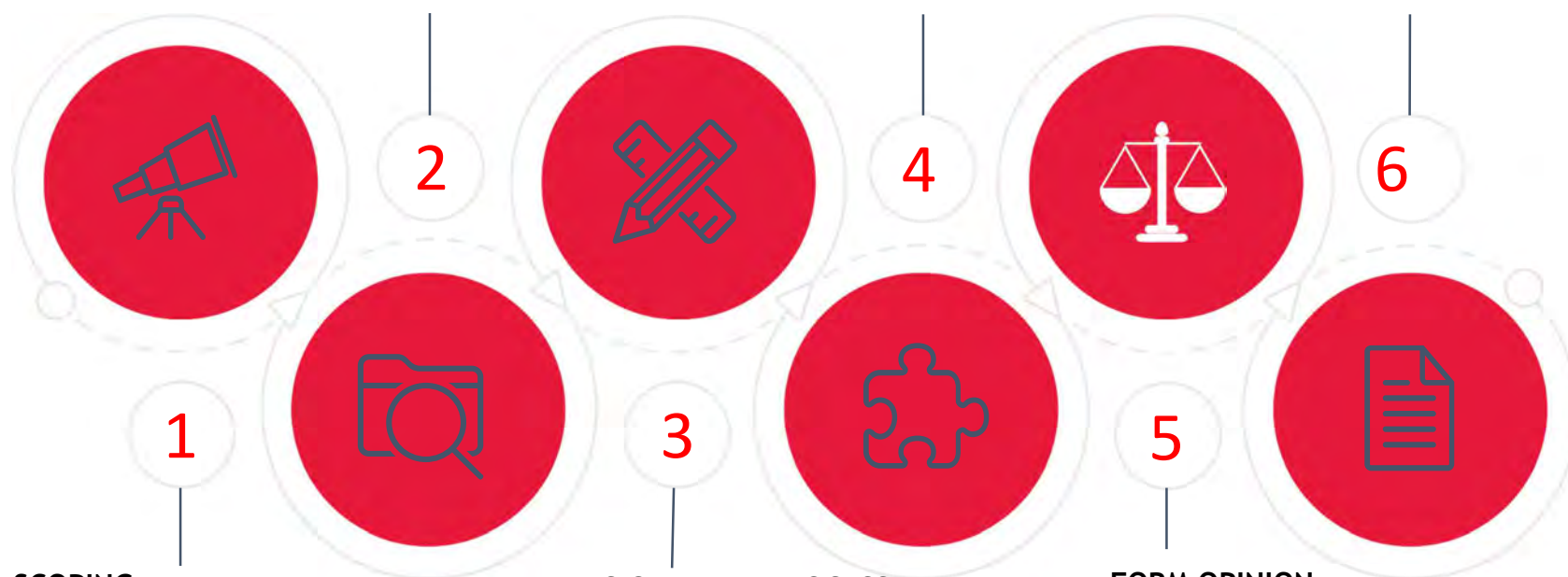
Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

REPORT

Communicate our opinion and details of matters on which we are required to report



SCOPING

Complete a preliminary review to plan the audit, determine the materiality level, and define the audit scope

DESIGN AUDIT PROCESS

Design an appropriate audit strategy to obtain sufficient assurance and enable us to report on the financial statements

FORM OPINION

Evaluate whether we have enough evidence to conclude that the financial statements are free from material misstatement, and consider the effect of any potential misstatements found

Our System of Quality Management

The firm's system of quality management complies with the requirements set out in Canadian Standard on Quality Management 1 - Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (CSQM-1) as issued by the Auditing and Assurance Standards Board (AASB).

In addition to the requirements set out in CSQM 1, we have identified additional quality objectives and potential quality risks and have designed further policies and procedures to respond to these.

Taken together our system of quality management supports consistent performance of audit engagements by focusing on eight components that operate in an iterative and integrated manner. These include:



APPENDIX E: RESOURCES

Significant New Accounting Standards for 2023

Public Section Accounting Standards Update 2023

Important 2023 updates affecting year-ends now and future updates for 2024 and 2027 as well as Exposure Drafts in the discussion phase.

[Accounting standards update 2023 | BDO Canada](#)



New Section PS 3280, Asset Retirement Obligations

A practical guide for how to account for and report a liability for asset retirement obligations (ARO's).

[Asset Retirement Obligations \(ARO\): A Practical Approach to Section PS 3280 | BDO Canada](#)



New Section PS 3450, Financial Instruments

This standard establishes how to account for and report all types of financial instruments including financial assets, liabilities and equity instruments.

[A Guide to Accounting for Financial Instruments in the Public Sector | BDO Canada](#)



New Section PS 1201, Financial Statement Presentation

Guidance on the new structure and layout of financial statements prepared under PSAS including general reporting principles.

[Section PS 1201 - Financial Statement Presentation | BDO Canada](#)



BDO resources for public sector entities

Sector insights to shape your Municipality:

At BDO, we help governments create efficient ways of working to achieve better outcomes for their citizens and public servants. From technology-based solutions to program development, advisory and audit, our team can guide you through critical strategic decisions to ensure you deliver on your vision, goals, and accountability expectations.

[Accounting & Advisory - Public Sector | BDO Canada](#)



Trending Topics

As a community of advisors with the best interests of our clients in mind, we keep our ear to the ground to bring insights and perspectives related to key business trends to you.

[Insight on current business issues and trends | BDO Canada](#)



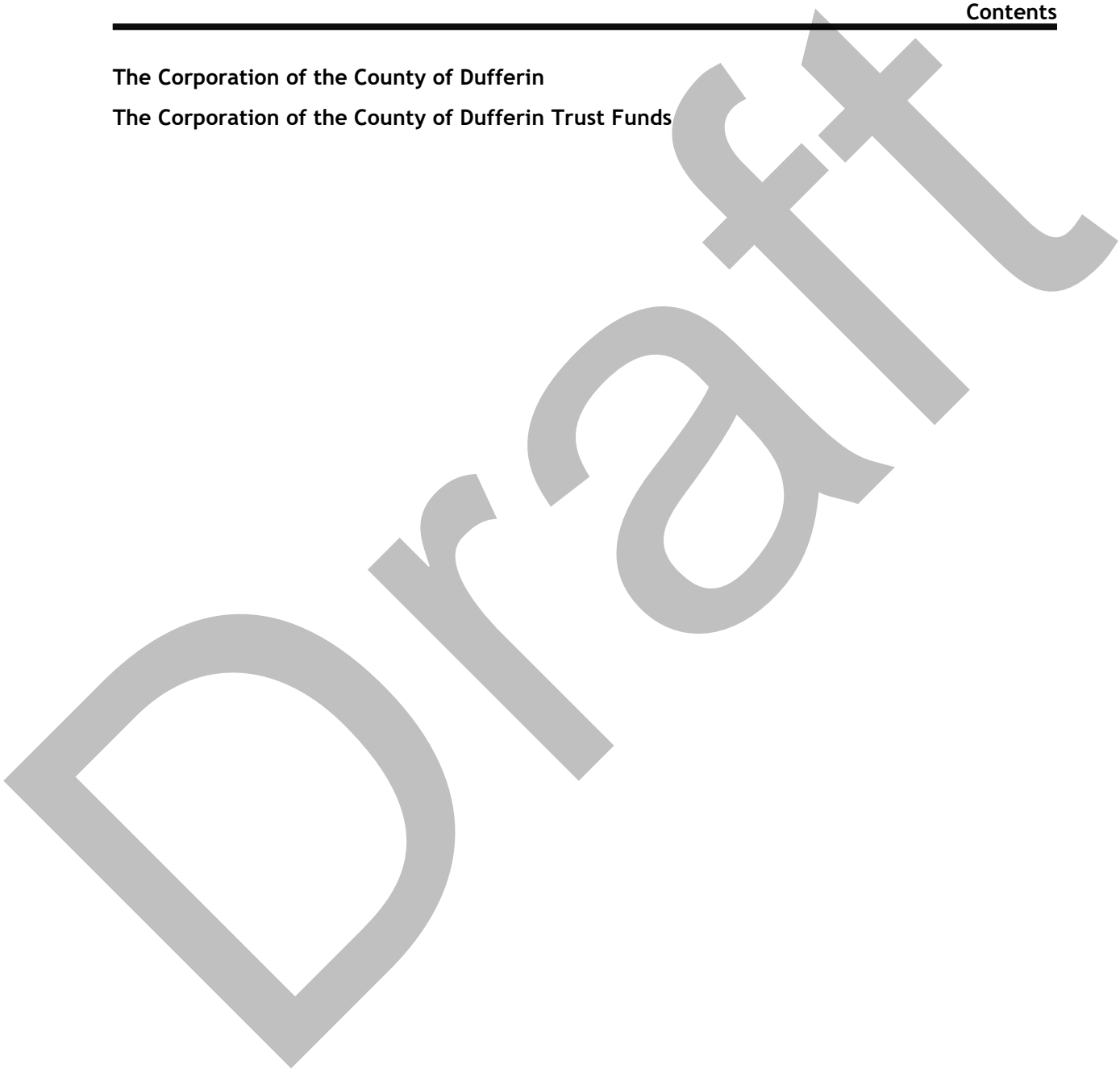
**The Corporation of the
County of Dufferin
Financial Information
For the year ended December 31, 2023**

DRAFT

The Corporation of the County of Dufferin
Financial Information
For the year ended December 31, 2023

Contents

The Corporation of the County of Dufferin
The Corporation of the County of Dufferin Trust Funds



**The Corporation of the
County of Dufferin
Financial Statements
For the year ended December 31, 2023**

DRAFT

The Corporation of the County of Dufferin
Financial Statements
For the year ended December 31, 2023

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Independent Auditor's Report

To the Members of Council
of the Corporation of the County of Dufferin

Opinion

We have audited the consolidated financial statements of the Corporation of the County of Dufferin (the municipality), which comprise the consolidated statement of financial position as at December 31, 2023 and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets, consolidated statement of remeasurement gains and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the County of Dufferin as at December 31, 2023 and its consolidated results of operations, its consolidated change in net financial assets, its consolidated remeasurement gains and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Municipality'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 municipality or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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 municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants, Licensed Public Accountants
Orangeville, Ontario
June 13, 2024

The Corporation of the County of Dufferin
Consolidated Statement of Financial Position

December 31	2023	2022 (Restated) (Note 2)
Financial assets		
Cash (Note 3)	\$29,868,911	\$ 29,122,354
Trade and other receivables	5,292,407	5,850,627
Investments (Note 4)	45,882,662	40,090,178
	<u>81,043,980</u>	<u>75,063,159</u>
Liabilities		
Accounts payable and accrued liabilities	16,790,679	13,935,001
Asset retirement obligation (Note 7)	1,155,421	1,112,051
Post-employment and WSIB future benefits (Note 6)	1,755,516	1,741,639
Deferred revenue (Page 38)	10,364,309	10,324,579
Long-term liabilities (Note 8)	9,938,877	10,922,840
	<u>40,004,802</u>	<u>38,036,110</u>
Net financial assets	41,039,178	37,027,049
Non financial assets		
Inventory of supplies	270,000	182,000
Prepaid expenses	327,217	248,287
Tangible capital assets (Note 5)	155,742,752	154,586,193
	<u>156,339,969</u>	<u>155,016,480</u>
Accumulated surplus (Note 10)	\$ 197,379,147	\$ 192,043,529
Accumulated surplus is comprised of:		
Accumulated operating surplus (Page 6)	\$ 197,365,957	\$ 192,043,529
Accumulated rereasurement gains (Page 8)	13,190	-
	<u>\$ 197,379,147</u>	<u>\$ 192,043,529</u>

The Corporation of the County of Dufferin
Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31	2023	2023	2022
	Budget (Note 13)	Actual	Actual (Restated) (Note 2)
Revenue			
Taxation	\$ 45,254,518	\$45,407,975	\$ 42,986,081
Fees and user charges	4,143,000	4,365,381	3,966,512
Government contributions (Note 15)	46,213,777	51,415,452	49,964,780
Other income (Note 12)	10,353,868	10,377,438	10,457,413
	<u>105,965,163</u>	<u>111,566,246</u>	<u>107,374,786</u>
Expenses			
General government	12,102,881	11,231,877	10,710,341
Protection services	2,013,760	1,842,304	2,109,782
Transportation services	12,819,676	11,797,446	11,980,530
Environmental services	6,716,580	6,426,425	6,812,244
Health services	16,630,797	17,770,324	17,247,035
Social and family services	42,663,459	44,879,410	37,660,364
Social Housing	9,897,813	9,449,172	9,941,488
Recreation and cultural services	1,641,125	1,420,345	1,323,749
Planning and development	2,205,860	1,396,080	997,584
	<u>106,691,951</u>	<u>106,213,383</u>	<u>98,783,117</u>
Opening surplus adjustment (Note 14)	-	(30,435)	-
Annual surplus (deficit) (Note 13)	(726,788)	5,322,428	8,591,669
Accumulated surplus, beginning of year	192,043,529	192,043,529	184,447,931
Change in accounting policy (Note 2)	-	-	(996,071)
Accumulated surplus, end of year	<u>\$ 191,316,741</u>	<u>\$ 197,365,957</u>	<u>\$ 192,043,529</u>

The Corporation of the County of Dufferin
Consolidated Statement of Changes in Net Financial Assets

<u>For the year ended December 31</u>	2023	2023	2022
	Budget (Note 13)	Actual	Actual (Restated) (Note 2)
Annual surplus (deficit) (Page 6)	\$ (726,788)	\$ 5,322,428	\$ 8,591,669
Acquisition of tangible capital assets	(21,258,408)	(11,286,043)	(13,459,223)
Amortization of tangible capital assets	9,555,860	10,042,390	10,132,272
(Gain) loss on sale of tangible capital assets	-	7,692	(70,706)
Proceeds on disposal of tangible capital assets	-	79,402	73,656
	<u>(11,702,548)</u>	<u>(1,156,559)</u>	<u>(3,324,001)</u>
Change in prepaid expenses	-	(78,930)	210,487
Change in inventory of supplies	-	(88,000)	32,000
	<u>-</u>	<u>(166,930)</u>	<u>242,487</u>
(Increase) decrease in net financial assets excluding net remeasurement gains	(12,429,336)	3,998,939	5,510,155
Net remeasurement gains			
Portfolio investments (Page 7)	-	13,190	-
(Increase) decrease in net financial assets	<u>(12,429,336)</u>	<u>4,012,129</u>	<u>5,510,155</u>
Net financial assets, beginning of the year, as previously stated	37,027,049	37,027,049	32,587,203
Change in accounting policy (Note 2)	-	-	(1,070,309)
Net financial assets, beginning of the year, restated	<u>37,027,049</u>	<u>37,027,049</u>	<u>31,516,894</u>
Net financial assets, end of the year	<u>\$24,597,713</u>	<u>\$41,039,178</u>	<u>\$ 37,027,049</u>

**The Corporation of the County of Dufferin
Consolidated Statement of Remeasurement Gains**

<u>For the year ended December 31</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	Budget	Actual	Actual
Accumulated remeasurement gains, beginning of the year	\$ -	\$ -	-
Adjustment to beginning accumulated remeasurement gains (Note 2)	-	17,099	-
Unrealized gains (losses) attributable to: Portfolio investments	-	(3,909)	-
Accumulated remeasurement gains, end of the year	\$ -	\$ 13,190	\$ -

The Corporation of the County of Dufferin
Consolidated Statement of Cash Flows

For the year ended December 31	2023	2022 (Restated) (Note 2)
Cash provided by (used in)		
Operating activities		
Annual surplus	5,322,428	8,591,669
Items not involving cash		
Asset retirement obligation accretion	43,370	41,742
Change in post-employment and WSIB future benefits	13,877	33,405
Amortization of tangible capital assets	10,042,390	10,132,272
Deferred revenue recognized	(3,914,723)	(6,358,264)
(Gain) loss on sale of tangible capital assets	7,692	(70,706)
	<u>11,515,034</u>	<u>12,370,118</u>
Changes in non-cash working capital balances		
Trade and other receivables	558,220	(179,805)
Accounts payable and accrued liabilities	2,855,678	1,843,339
Deferred revenue received	3,954,453	4,780,946
Prepaid expenses	(78,930)	210,487
Inventory of supplies	(88,000)	32,000
	<u>7,201,421</u>	<u>6,686,967</u>
	<u>18,716,455</u>	<u>19,057,085</u>
Capital transactions		
Cash used to acquire tangible capital assets	(11,286,043)	(13,459,223)
Proceeds on sale of tangible capital assets	79,402	73,656
	<u>(11,206,641)</u>	<u>(13,385,567)</u>
Investing activities		
Change in investments	(5,779,294)	(6,337,696)
	<u>(5,779,294)</u>	<u>(6,337,696)</u>
Financing activities		
Repayment of long-term liabilities	(983,963)	(967,612)
Net change in cash and cash equivalents	746,557	(1,633,790)
Cash, beginning of year	<u>29,122,354</u>	<u>30,756,144</u>
Cash, end of year	\$ 29,868,911	\$ 29,122,354

The Corporation of the County of Dufferin

Notes to Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies

Management Responsibility

The management of the Corporation of the County of Dufferin has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these consolidated financial statements. The Council reviews and approves the consolidated financial statements.

Basis of Accounting

The consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

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

Basis of Consolidation

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

The following entities and organizations are controlled by Council and have been consolidated:

Dufferin Oaks Home for the Aged
Museum of Dufferin

A government partnership exists where the municipality has shared control over the board or entity. The municipality's pro-rata share of the assets, liabilities, revenues and expenses are reflected in the financial statements using the proportionate consolidation method. The municipality's proportionate interest of the following government partnerships are reflected in the consolidated financial statements:

Wellington-Dufferin-Guelph Public Health Unit 21.56%
(2022 - 21.7%)

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies - (continued)

Revenue Recognition

Revenues are recognized as follows:

- a) Assessments and the related property taxes are subject to appeal. Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of allowance for anticipated uncollectable amounts.

As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized.

- b) Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as stipulation liabilities are settled.
- c) Other revenues are recorded upon sale of goods or provision of service when collection is reasonably assured.
- d) Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is recorded directly to deferred revenue.
- e) Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the consolidated statement of financial position. The revenue is reported on the consolidated statement of operations in the year in which it is used for the specified purpose.
- f) Fines and donations are recognized when collected.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies - (continued)

Cash and Cash Equivalents

Cash and cash equivalents include all cash balances and short term highly liquid investments that are readily convertible into cash.

Inventory of Supplies

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost.

Financial Instruments

Cash is measured at fair value. The County has also elected to measure principal protected notes at fair value. All other financial instruments, guaranteed investment certificates, step-up bonds, trade and other receivables, accounts payable and accrued liabilities, and long-term debt are measured at cost or amortized cost.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies - (continued)

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets, using the straight-line method. The useful life of the assets is based on estimates made by Council. The following rates are used:

Buildings	10 - 50 years
Equipment	5 - 20 years
Roads	16 - 50 years
Bridges and Culverts	20 - 75 years
Vehicles	4.5 - 10 years
Other	5 - 30 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue. Construction in progress is not amortized until the capital asset is substantially complete and ready for use.

Intangible Assets

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

Post-Employment Benefits

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

The actuarial gain or loss is amortized over the expected average remaining life expectancy of the members of the employee group.

The contributions to the Ontario Municipal Employers Retirement System ('OMERS'), a multi-employer defined benefit plan are expensed when contributions are due.

WSIB Future Benefits

The County is an employer included under Schedule 2 of the Workplace Safety and Insurance Act. It self-ensures the entire risk of its own WSIB claims and is individually liable for reimbursing the WSIB for all costs relating to its workers' WSIB claims. The cost of the claims are determined using management's best estimates and are expensed as incidents occur.

The Corporation of the County of Dufferin

Notes to Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies - (continued)

Asset Retirement Obligations

A liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

Provincial Subsidies

Subsidies from the Province of Ontario are subject to review of year-end settlement forms and adjustments by the Province. Adjustments to funding, if any, are recorded in the year in which they occur.

Liability for Contaminated Sites

A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the County is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attribute to remediation activities including post remediation operations, maintenance and monitoring. Management is not aware of any contaminated sites for which a liability needs to be recognized.

Trust Funds

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

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies - (continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items such as accrued grant receivables, useful lives of tangible capital assets, asset retirement obligations, accrued liabilities, and post-employment and WSIB future benefits. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

2. Change in Accounting Policy

Effective January 1, 2023, the County adopted new Public Sector Accounting Handbook Standard 3280: Asset Retirement Obligations. The standard requires that the County evaluate their assets for any potential asset retirement obligations. This change in accounting policy has been made in accordance with the modified retrospective approach of the standard. Under this method, the asset retirement obligation liability, adjusted for accumulated accretion to date, was measured as of January 1, 2022 with a corresponding adjustment to capital assets, accumulated amortization and net assets. The impact of adoption of this standard at January 1, 2022 was as follows:

Increase in capital assets	\$ 74,238
Increase in asset retirement obligation	\$ 1,070,309
Decrease in accumulated surplus	\$ 996,071

The impact of adoption of this standard at December 31, 2022 was as follows:

Increase in amortization	\$ 3,262
Increase in accretion expense	\$ 41,742
Decrease in annual surplus	\$ 45,004
Decrease in accumulated surplus	\$ 1,041,075
Increase in asset retirement obligation	\$ 1,112,051
Increase in capital assets	\$ 70,976

On January 1, 2023 the County adopted PS 3450 Financial instruments which establishes standards for recognizing and measuring financial assets, financial liabilities and derivatives. This standard is required to be adopted prospectively, therefore comparative figures have not been restated. Unrealized gains and losses on portfolio investments are shown on a new statement, the statement of remeasurement gains and losses. There is a transitional adjustment for the adoption of this new standard in the amount of \$17,099 which represents the unrealized gain on the portfolio investments as at January 1, 2023.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

3. Cash

	2023	2022
Bank accounts	29,848,995	23,103,446
ONE Investment - High Interest Savings Account	19,916	18,922
Scotiabank - High Interest Savings Account	-	5,999,986
	\$ 29,868,911	\$ 29,122,354

Included in cash are externally restricted funds that are segregated and will be used only for specific purposes totaling \$6,110,186 (2022 - \$3,756,767).

4. Investments

Investments include the following:

	2023	2022
At cost or amortized cost		
ONE Investment, Canadian equity fund	\$ 7,352,179	\$ 7,028,116
ONE Investment, Canadian corporate bond fund	6,468,160	6,318,332
Cash and Credit Union shares	1,140	1,140
Guaranteed Investment Certificates, 1.5% to 6.46%, due March 2024 to November 2026	25,055,193	21,392,790
Bank notes and step-up bonds, 1.6% to 1.85%, maturing January 2024 to March 2026	3,225,000	3,225,000
	42,101,672	37,965,378
At fair value		
Principal protected notes, due September 2024 to May 2030	3,780,990	2,124,800
	\$ 45,882,662	\$ 40,090,178

Included in investments are externally restricted funds that are segregated and will be used only for specific purposes totaling \$6,241,306 (2022 - \$6,950,473).

The principal protected notes were previously held at book value and as a result of the PS 3450 Financial Instruments, they are now held at fair value.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

5. Tangible Capital Assets

	2023								
	Land	Buildings	Equipment	Roads	Bridges and Culverts	Vehicles	Other	Assets under Construction	Total
Cost, beginning of year	\$ 10,366,130	\$ 96,364,565	\$ 14,009,809	\$ 107,747,082	\$ 32,770,758	\$ 8,970,828	\$ 7,606,024	\$ 13,577,102	\$ 291,412,298
Additions		1,366,573	712,001	318,223	44,181	973,412	52,664	7,818,989	11,286,043
Disposals	(1,430)	(1,788,117)	(957,885)	-	(184,437)	(923,377)	(111,615)	-	(3,966,861)
Transfers	-	1,187,586	-	6,914,134	1,395,907	485,309	-	(9,982,936)	-
Cost, end of year	<u>10,364,700</u>	<u>97,130,607</u>	<u>13,763,925</u>	<u>114,979,439</u>	<u>34,026,409</u>	<u>9,506,172</u>	<u>7,547,073</u>	<u>11,413,155</u>	<u>298,731,480</u>
Accumulated amortization, beginning of year	-	51,603,918	9,048,141	57,720,515	8,642,504	4,674,367	5,136,660	-	136,826,105
Amortization	-	2,828,854	982,932	4,714,254	521,387	787,510	207,453	-	10,042,390
Disposals	-	(1,762,922)	(953,923)	-	(184,447)	(871,402)	(107,073)	-	(3,879,767)
Accumulated amortization, end of year	<u>-</u>	<u>52,669,850</u>	<u>9,077,150</u>	<u>62,434,769</u>	<u>8,979,444</u>	<u>4,590,475</u>	<u>5,237,040</u>	<u>-</u>	<u>142,988,728</u>
Net carrying amount, end of year	<u>\$ 10,364,700</u>	<u>\$ 44,460,757</u>	<u>\$ 4,686,775</u>	<u>\$ 52,544,670</u>	<u>\$ 25,046,965</u>	<u>\$ 4,915,697</u>	<u>\$ 2,310,033</u>	<u>\$ 11,413,155</u>	<u>\$ 155,742,752</u>

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

5. Tangible Capital Assets - (continued)

									2022
									<i>(Restated - Note 2)</i>
	Land	Buildings	Equipment	Roads	Bridges and Culverts	Vehicles	Other	Assets under Construction	Total
Cost, beginning of year	\$ 10,366,130	\$ 95,056,995	\$ 13,452,860	\$ 107,661,203	\$ 32,770,758	\$ 8,773,377	\$ 7,149,898	\$ 4,241,759	\$ 279,472,980
Additions	-	2,346,064	807,319	85,879	-	428,492	456,126	9,335,343	13,459,223
Disposals	-	(1,038,494)	(250,370)	-	-	(231,041)	-	-	(1,519,905)
Transfers	-	-	-	-	-	-	-	-	-
Cost, end of year	10,366,130	96,364,565	14,009,809	107,747,082	32,770,758	8,970,828	7,606,024	13,577,102	291,412,298
Accumulated amortization, beginning of year	-	49,664,079	8,400,020	52,986,232	8,121,117	4,138,365	4,900,975	-	128,210,788
Amortization	-	2,975,383	898,491	4,734,283	521,387	767,043	235,685	-	10,132,272
Disposals	-	(1,035,544)	(250,370)	-	-	(231,041)	-	-	(1,516,955)
Accumulated amortization, end of year	-	51,603,918	9,048,141	57,720,515	8,642,504	4,674,367	5,136,660	-	136,826,105
Net carrying amount, end of year	\$ 10,366,130	\$ 44,760,647	\$ 4,961,668	\$ 50,026,567	\$ 24,128,254	\$ 4,296,461	\$ 2,469,364	\$ 13,577,102	\$ 154,586,193

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

5. Tangible Capital Assets - (continued)

The net book value of tangible capital assets not being amortized because they are under construction (or development) is \$11,413,155 (2022 - \$13,577,102).

The municipality holds various works of art and historical treasures including buildings, artifacts, paintings and sculptures located at County sites and public displays. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits associated with such property cannot be made.

Included in other assets are land improvements, leasehold improvements and sewer infrastructure.

6. Post-employment and WSIB Future Benefits

The post-employment and WSIB future benefits at December 31 includes the following components:

	<u>2023</u>	<u>2022</u>
Retirement Benefits	\$ 980,503	\$ 960,575
Wellington-Dufferin-Guelph Public Health Unit	<u>292,894</u>	<u>328,058</u>
	1,273,397	1,288,633
Workplace Safety and Insurance Board Obligations	<u>482,119</u>	<u>453,006</u>
	<u>\$ 1,755,516</u>	<u>\$ 1,741,639</u>

Actuarial valuations for accounting purposes are performed using the projected benefit method, pro-rated on services. The most recent actuarial report was prepared as at December 31, 2020.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, discount rates, medical inflation rates, wage increases, employee turnover, remaining service life and mortality rates.

The County has established a Workplace safety and insurance reserve fund in the amount of \$2,850,047 (2022 - \$2,786,160) to mitigate the future impact of these obligations.

Retirement Benefits

The County sponsors a defined benefit plan for retirement benefits other than pensions for all non-union employees. The plan provides extended health and dental benefits to qualified employees. The County recognizes post-employment costs in the period in which the employees render the services.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

6. Post-employment and WSIB Future Benefits - continued

The assumptions used reflect management's best estimates. The post-employment benefit liability was determined using a discount rate of 3.00% (2022 - 3.00%). For extended health care costs, a 3.75% (2022 - 3.75%) annual rate of decrease was assumed for 2020, decreasing to an ultimate rate of 3.75% per year up until 2030. For dental costs, a 3.75% annual rate was assumed.

	2023	2022
Current period benefit cost	\$ 42,371	\$ 40,330
Amortization of actuarial gain/(loss)	8,289	8,289
Retirement benefit expense	50,660	48,619
Interest costs	30,002	29,785
Total expense for the year	\$ 80,662	\$ 78,404

Total benefit payments paid by the County on behalf of retirees during the year were \$65,920 (2022 - \$70,829).

WSIB

The County is a schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for financing its workplace safety insurance costs. The accrued obligation represents the actuarial valuation of claims to be insured based on the history of claims with County employees.

The assumptions used reflect management's best estimates. The post-employment benefit liability was determined using a discount rate of 2.75% (2022 - 2.75%). For compensation costs, which include loss of earnings benefits, health care cost and non-economic loss awards, a 2.25% to 6.0% annual rate of increase was assumed for 2020, depending on the benefit type.

	2023	2022
Current period benefit cost	\$ 103,846	\$ 100,857
Amortization of actuarial loss	(14,826)	(14,826)
Retirement benefit expense	89,020	86,031
Interest costs	18,761	17,588
Total expense for the year	\$ 107,781	\$ 103,619

Total benefit payments paid by the County for WSIB during the year were \$103,880 (2022 - \$97,616).

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

7. Asset Retirement Obligation

The County adopted the new Section PS 3280 on January 1, 2023 using the modified retroactive method with restatement. Asset retirement obligations were recognized related to remediation required for three underground storage tanks and asbestos present in ten buildings. The related asset retirement costs are being amortized on a straight line basis. As at year end, an obligation of \$1,155,421 has been accrued on the consolidated statement of financial position. This amount was determined based on total undiscounted expenditures of \$1,895,711 using a net present value technique with a discount rate of 3.90%. The expenditures are expected to be incurred and liability settled over the next 9 to 65 years.

Payment to settle the asset retirement obligations will occur at the end of their life in full.

Balance, January 1, 2022	\$ 1,070,309
Accretion expense	41,742
Balance, December 31, 2022	1,112,051
Accretion expense	<u>43,370</u>
Balance, December 31, 2023	<u>\$ 1,155,421</u>

The modified retroactive transitional approach requires a full restatement using assumptions and discount rates that are current as of January 1, 2023 to calculate the adjustments. As a result of this application, The County recorded an adjustment to opening accumulated surplus of \$996,071 at January 1, 2022.

Significant estimates and assumptions are made in determining the asset retirement costs as there are numerous factors that will affect the amount ultimately payable. Those uncertainties may result in future actual expenditures that are different than the amounts currently recorded. At each reporting date, as more information and experience is obtained as it relates to these asset retirement obligations, the estimates of the timing, the undiscounted cash flows and the discount rates may change. Adjustments to these factors are accounted for as an adjustment to the asset retirement obligation and the related tangible capital asset in the current period on a prospective basis.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

8. Long-Term Liabilities

The balance of long-term liabilities reported on the consolidated statement of financial position is made up of the following:

	<u>2023</u>	<u>2022</u>
Amortizing debenture, 2.37%, repayable in semi-annual principal of \$60,000 plus interest payments, due July 2029	\$ 720,003	\$ 840,003
Amortizing debenture, 4.46%, repayable in blended semi-annual principal and interest payments of \$142,674, due January 2031	1,802,094	2,000,414
Amortizing debenture, 4.40%, repayable in semi-annual principal of \$162,500 plus interest payments, due March 2033	3,087,506	3,412,506
Amortizing debenture, 3.10%, repayable in blended semi-annual principal and interest payments of \$106,934, due June 2035	2,055,612	2,202,335
Bank loan, 4.10%, repayable in blended monthly principal and interest payments of \$19,866, due October 2024	2,082,503	2,232,171
Capital lease, 3.10%, repayable in blended semi-annual principal and interest payments of \$50,000, due January 2027	<u>191,159</u>	<u>235,411</u>
	<u>\$ 9,938,877</u>	<u>\$ 10,922,840</u>

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

8. Long-Term Liabilities - (continued)

The gross interest paid relating to the above long-term liabilities was \$369,738 (2022 - \$403,250).

Principal payments for the next 5 fiscal years and thereafter are as follows:

2024	\$ 2,931,693
2025	864,678
2026	880,779
2027	897,518
2028	863,371
Thereafter	<u>3,500,838</u>
	<u>\$ 9,938,877</u>

9. Pension Agreements

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 412 members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The employer amount contributed to OMERS for 2023 by the County of Dufferin was \$2,246,693 (2022 - \$1,763,187). The contribution rate for 2023 was 9.0% to 15.8% depending on age and income level (2022 - 9.0% to 15.8%).

OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2023. At that time the plan reported a \$4.20 billion actuarial deficit (2022 - \$6.68 billion actuarial deficit), based on actuarial liabilities of \$134.57 billion (2022 - \$128.79 billion) and actuarial assets of \$130.37 billion (2022 - \$122.11 billion). Ongoing adequacy of the current contribution rates will need to be monitored as declines in the financial markets may lead to increased future funding requirements.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

10. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2023	2022
Invested in tangible capital assets		
County's tangible capital assets at cost less amortization	\$ 151,614,443	\$ 150,231,706
WDGPH's tangible capital assets at cost less amortization	4,128,309	4,354,487
County's capital assets financed by long-term liabilities and to be funded in future years	(9,938,877)	(10,922,840)
Total invested in capital assets	145,803,875	143,663,353
County's unfunded post-employment and WSIB benefits	(1,462,622)	(1,413,581)
General surplus (Note 13)	2,697,692	2,211,543
Unfinanced asset retirement obligation	(1,155,421)	(1,112,051)
	145,883,524	143,349,264
Reserves and reserve funds (Note 11)	51,482,433	48,694,265
	197,365,957	192,043,529
Remeasurement gains	13,190	-
Accumulated surplus	\$ 197,379,147	\$ 192,043,529

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

11. Reserves and Reserve Funds Set Aside for Specific Purpose by Council

	2023	2022
Reserves		
Rate stabilization	\$ 9,380,694	\$ 8,042,625
Contingencies	550,415	614,629
Insurance	237,436	237,436
Winter control	349,902	349,902
Wellington-Dufferin-Guelph Public Health	986,555	827,658
Other current purposes	6,823,313	7,377,154
Asset management	19,062,846	17,986,384
Broadband	717,704	717,704
Other capital purposes	3,673,195	3,783,916
	41,782,060	39,937,408
Reserve funds		
WSIB	2,850,047	2,786,160
Children's services	1,071,143	994,962
Bank loan retirement	1,723,540	1,650,338
Other current purposes	3,598,767	2,836,381
Other capital purposes	456,876	489,016
	9,700,373	8,756,857
Reserves and reserve funds set aside for specific purpose by Council	\$ 51,482,433	\$ 48,694,265

12. Other Income

	2023 Budget	2023 Actual	2022 Actual
Development charges and contributions	\$ 2,147,495	\$ 1,868,565	\$ 1,344,251
Investment income	781,417	2,545,728	1,261,116
Licenses, permits and rents	5,148,613	4,426,715	5,348,826
Donations	46,750	44,286	87,481
Recycling rebate	450,000	394,157	1,132,169
Sale of publications, equipment, etc.	107,500	244,794	140,408
Gain (loss) on disposal of capital assets	-	(7,692)	70,706
Other contributions	1,672,093	860,885	1,072,456
	\$ 10,353,868	\$ 10,377,438	\$ 10,457,413

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

13. Budgets

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statement of operations and accumulated surplus and changes in net financial assets for comparative purposes. Management prepares a reconciliation of the budget approved by Council on a cash basis to the budget under Public Sector Accounting Standards. The following is a reconciliation of the budget approved by Council.

	2023 Budget	2023 Actual	2022 Actual
Annual surplus (deficit) (Page 6)	\$ (726,788)	\$ 5,322,428	\$ 8,591,669
Amortization of tangible capital assets	9,555,860	10,042,390	10,132,272
Change in unfunded liabilities	-	92,411	80,745
Change in other surpluses	-	-	(16,638)
	8,829,072	15,457,229	18,788,048
Net transfers (to) from reserves	13,369,056	(560,136)	(3,794,636)
Capital acquisitions, disposals and write-down	(21,258,408)	(11,198,949)	(13,456,273)
Prior year capital projects (funded) expended	-	-	1,642,737
Debt principal repayments	(939,720)	(983,963)	(967,612)
	-	2,714,181	2,212,264
Prior year general surplus	-	2,211,543	2,180,531
Surplus before transfers to reserves	-	4,925,724	4,392,795
Transfer prior year surplus to reserve per resolution	-	(2,228,032)	(2,181,252)
General surplus (Note 10)	\$ -	\$ 2,697,692	\$ 2,211,543

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

14. Government Partnerships

The following summarizes the financial position and operations of the government partnerships which have been reported in these financial statements using the proportionate consolidation method:

Wellington-Dufferin-Guelph Public Health

Wellington-Dufferin-Guelph Public Health is a joint board under the shared control of the Corporation of the County of Dufferin, the Corporation of the County of Wellington and the Corporation of the City of Guelph. The consolidated financial statements include the municipality's 21.56% (2022 - 21.7%) proportionate interest of the following:

	2023	2022
Financial assets	\$ 7,329,231	\$ 9,850,359
Liabilities	3,718,997	8,235,262
Net debt	3,610,234	1,615,097
Non-financial assets	19,198,050	20,124,144
Accumulated surplus	\$ 22,808,284	\$ 21,739,241
Revenues	\$ 30,347,801	\$ 33,834,294
Expenses	29,278,758	32,037,915
Annual surplus	\$ 1,069,043	\$ 1,796,379

In the current year, the County's percentage share of operations of Wellington-Dufferin-Guelph Public Health decreased to 21.56% (2022 - 21.7%). As a result of the decrease in percentage, there has been a change in opening accumulated surplus. Opening accumulated surplus decreased by \$30,435.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

15. Government Contributions

	Budget	2023	2022
Operating			
Province of Ontario			
Social and family services	\$ 29,085,878	\$ 33,628,203	\$ 28,272,101
Social housing	1,282,471	1,727,965	2,570,287
Other	8,999,108	9,527,744	10,445,580
	<u>39,367,457</u>	<u>44,883,912</u>	<u>41,287,968</u>
Government of Canada			
Social and family services	2,000	-	2,625
Social housing	1,581,252	1,577,476	1,451,836
Transportation	-	-	2,625
Other	-	-	112,668
	<u>1,583,252</u>	<u>1,577,476</u>	<u>1,569,754</u>
Other Municipalities			
Transportation	50,000	112,974	57,462
Other	1,683,005	1,969,216	1,727,644
	<u>1,733,005</u>	<u>2,082,190</u>	<u>1,785,106</u>
Total operating government contributions	\$ 42,683,714	\$48,543,578	\$ 44,642,828
Tangible Capital Asset			
Province of Ontario			
Social and family services	\$ 220,000	\$ -	\$ -
Transportation	855,000	774,598	1,336,634
Other	12,000	54,213	-
	<u>1,087,000</u>	<u>828,811</u>	<u>1,336,634</u>
Government of Canada			
Federal Gas Tax	2,443,063	2,043,063	3,985,318
Total tangible capital asset government contributions	3,530,063	2,871,874	5,321,952
Total government contributions	\$ 46,213,777	\$ 51,415,452	\$ 49,964,780

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

16. Social Housing Obligation

As part of the Provincial Local Services Realignment Program, the Ontario Housing Corporation (OHC) is still responsible for the servicing of the debentures used to finance the public housing projects transferred to the County of Dufferin under authority of the Social Housing Reform Act, 2000.

Information received from the OHC as at December 31, 2023 indicates the following.

	2023
Principal payments	\$ 229,776
Interest payments	17,360
Total	\$ 247,136
Debentures outstanding at year end	\$ 49,828

The principal and interest repayments are recovered at source from Federal Social Housing funding provided to the Province and the balance is flowed to or recovered from the Consolidated Municipal Service Manager (County of Dufferin). The County of Dufferin is showing the revenues from the Federal Social Housing funding at gross and recording a transfer to the Province for the recovered amount.

17. Trust Funds

The trust funds administered by the municipality amounting to \$1,370,877 (2022 - \$1,233,680) have not been included in the consolidated statement of financial position nor have the operations been included in the consolidated statement of operations. At December 31, 2023, the trust fund balances are as follows:

	2023	2022
Entrance Permit Deposits Trust	\$ 54,189	\$ 54,189
Dufferin Oaks and Residents' Trust	393,942	313,931
Other	9,187	8,614
Museum Trust	913,559	856,946
	\$ 1,370,877	\$ 1,233,680

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

18. Financial Instruments

Financial Instrument Fair Value Measurement

The following table provides an analysis of financial instruments that are measured at fair value, using a fair value hierarchy of levels 1, 2 and 3. The levels reflect the significance of the inputs used in making the fair value measurements, as described below:

- **Level 1** - Quoted prices (unadjusted) in active markets for identical assets or liabilities
- **Level 2** - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- **Level 3** - Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

	2023			
	Level 1	Level 2	Level 3	Total
Cash	\$29,868,911	\$ -	\$ -	\$29,868,911
Principal protected notes	-	4,137,990	-	4,137,990
	\$29,868,911	\$ 4,137,990	\$ -	\$34,006,901

Financial Instrument Risk Management

The County is exposed to credit risk, liquidity risk, interest rate risk and other price risk from its financial instruments. This note describes the County’s objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

Credit Risk

The County is exposed to credit risk through its cash, investments, and trade and other receivables. There is the possibility of non-collection of trade and other receivables. The majority of the County's receivables are from ratepayers and government entities. For receivables, the County measures impairment of each receivable type based on how long the amounts have been outstanding, noting that some government ministries can take multiple years to complete funding reconciliations. The amounts outstanding at year end, which is the County's maximum exposure to credit risk related to receivables, were as follows:

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

18. Financial Instruments (continued)

	0 - 30 days	31 - 90 days	91 - 365 days	1 to 2 years	3 to 10 years
Cash	\$ 29,868,911	\$ -	\$ -	\$ -	\$ -
Investments	-	-	22,212,523	23,670,139	-
Accounts receivables	-	-	5,292,407	-	-
Total	\$ 29,868,911	\$ -	\$ 27,504,930	\$ 23,670,139	\$ -

Liquidity Risk

Liquidity risk is the risk that the County encounters difficulty in meeting its obligations as they fall due. The County has a planning and budgeting process in place to help determine the funds required to support the County's normal operating requirements on an ongoing basis. The County is exposed to liquidity risk through its accounts payable and accrued liabilities, and long-term liabilities. The County ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. Further, the County seeks to maintain an available line of credit balance as approved by the appropriate borrowing by-law to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities:

	Within 6 months	6 months to 1 year	1 - 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 12,799,754	\$ 3,490,925	\$ 500,000	\$ -
Long-term debt	-	2,931,693	3,506,346	3,500,838
Total financial liabilities	\$ 12,799,754	\$ 6,422,618	\$ 4,006,346	\$ 3,500,838

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The County is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the variable rate of temporary borrowings.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

18. Financial Instruments (continued)

Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The County is exposed to other price risk through its investments in principal protected notes and pooled investments that are indexed to equity instruments, which causes fluctuation in the reported fair value of the County's investments from one period to the next.

The County manages its other price risk by diversifying its portfolio holdings to a variety of indices and primarily invests in assets that offer a principal protection guarantee in order to reduce the potential for financial losses. The County measures its exposure to other price risk based on investments valued less than the guaranteed amount. The County monitors the market values regularly to ensure that notes with a value below the principal are not cashed out before maturity.

A 1% increase or decrease in the market value of equities would increase or decrease the County's remeasurement gains by \$37,810. This sensitivity analysis was prepared on the basis that the principal amount of the investments has not changed compared to prior year.

19. Commitments

- i) The County has various operating contracts for services to be provided over multiple years. The payments for the next five years are as follows:

2024	\$	6,390,673
2025		5,267,347
2026		4,949,523
2027		4,917,523
2028		4,880,986

- ii) The County has committed to spend approximately \$2,564,599 on capital projects in 2024 and beyond on various roads projects and capital asset purchases.

20. Contingencies

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

The Corporation of the County of Dufferin Notes to Financial Statements

December 31, 2023

21. Segmented Information

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

Taxation and payments-in-lieu

Allocated to those segments that are funded by these amounts based on the budget for the year.

The Corporation of the County of Dufferin is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government

This item related to the revenues and expenses that relate to the governance and operations of the municipality itself and cannot be directly attributed to a specific segment.

Protection Services

Protection is comprised of building and septic permits, property information and the 911 contract. The building department provides a number of services including maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

Transportation Services

Transportation is responsible for construction and maintenance of the municipality's roadways, bridges, parking areas and streetlighting.

Environmental Services

Environmental services consists of providing waste collection, disposal and recycling to its citizens. Programs include the compost program, household hazardous waste and electronic goods recycling. This segment also includes climate and energy programs.

Health Services

Health services include the land ambulance services.

Social and Family Services

Community services administrate and deliver community services for the County, including the Ontario Works program, and various children's programs.

The Corporation of the County of Dufferin
Notes to Financial Statements

December 31, 2023

21. Segmented Information - continued

Social Housing

Housing services administrate and deliver housing services for the County, including maintaining the centralized waiting list for subsidized housing, managing and operating the County owned properties, administering the Rent Supplement Program, administering homelessness prevention programs, and funding and administering the non-profit, and co-operative housing programs in the County.

Recreational and Cultural Services

This service area provides services meant to improve the health and development of the municipality's citizens. The municipality operates and maintains a museum.

Planning and Development

This department is responsible for planning and zoning including the Official plan. This service relates to the operations of the county forest and support of economic development and planning activities.

Wellington-Guelph-Dufferin Public Health

This segment is responsible for the operations of the Wellington-Guelph-Dufferin Public Health (WGDPH). WGDPH provides programs and services that prevent disease, protect health and promote the well-being of individuals.

Dufferin Oaks

This segment is responsible for the operations of Dufferin Oaks, which includes a long term care facility located in Shelburne, Ontario, Dufferin County Community Support Services, and McKelvie-Burnside Village.

**The Corporation of the County of Dufferin
Notes to Financial Statements**

December 31, 2023

For the year ended December 31	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Social Housing	Recreation and Cultural Services	Planning and Development	Wellington- Dufferin- Guelph Public Health	Dufferin Oaks	2023 Total
Revenue												
Taxation	\$ 6,333,083	\$ 31,500	\$ 11,757,363	\$ 5,541,890	\$ 6,508,819	\$ 1,903,217	\$ 4,254,582	\$ 1,435,155	\$ 1,180,160	\$ -	\$ 6,462,206	\$ 45,407,975
Fees and user charges	-	9,850	2,250	96,283	-	-	15,673	37,823	33,000	-	4,170,502	4,365,381
Specific grants	284,895	97,223	2,925,635	416	5,014,179	20,019,515	3,305,441	53,948	65,471	6,040,040	13,608,689	51,415,452
Other revenue	2,980,369	1,629,831	615,401	700,856	215,330	262,311	2,837,686	128,489	288,132	93,222	625,811	10,377,438
	9,598,347	1,768,404	15,300,649	6,339,445	11,738,328	22,185,043	10,413,382	1,655,415	1,566,763	6,133,262	24,867,208	111,566,246
Expenses												
Salaries and benefits	6,265,358	1,177,882	3,049,709	840,124	-	2,724,263	1,797,716	849,355	755,279	4,900,228	17,205,039	39,564,953
Interest on debt	107,637	-	-	-	88,727	-	173,374	-	-	-	-	369,738
Materials and supplies	1,697,042	362,486	1,674,094	457,962	1,191,388	391,498	2,276,717	354,613	439,799	952,362	3,174,748	12,972,709
Contracted services	2,204,394	238,657	1,018,774	5,122,328	7,904,083	123,092	290,044	88,198	158,869	-	1,571,063	18,719,502
Other transfers	-	36,574	-	-	2,071,070	18,397,788	3,750,099	15,262	40,000	-	-	24,310,793
Rents and financial expenses	7,576	13,681	1,764	514	-	60,857	1,248	9,963	470	-	93,193	189,266
Amortization	949,870	12,364	6,053,105	5,497	365,325	259,873	1,159,974	102,954	1,663	297,141	877,996	10,085,762
Transfers to obligatory reserve	-	660	-	-	-	-	-	-	-	-	-	660
	11,231,877	1,842,304	11,797,446	6,426,425	11,620,593	21,957,371	9,449,172	1,420,345	1,396,080	6,149,731	22,922,039	106,213,383
Opening surplus adjustment	-	-	-	-	-	-	-	-	-	(30,435)	-	(30,435)
Annual surplus (deficit)	\$(1,633,530)	\$(73,900)	\$ 3,503,203	\$(86,980)	\$ 117,735	\$ 227,672	\$ 964,210	\$ 235,070	\$ 170,683	\$(46,904)	\$ 1,945,169	\$ 5,322,428

**The Corporation of the County of Dufferin
Notes to Financial Statements**

December 31, 2023

For the year ended December 31	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Social Housing	Recreation and Cultural Services	Planning and Development	Wellington- Dufferin- Guelph Public Health	Dufferin Oaks	2022 Total
Revenue												
Taxation	\$ 7,519,562	\$ 31,500	\$ 10,741,265	\$ 5,547,040	\$ 6,016,317	\$ 2,113,590	\$ 4,274,567	\$ 1,279,575	\$ 773,989	\$ -	\$ 4,688,676	\$ 42,986,081
Fees and user charges	-	12,650	2,100	91,572	-	-	16,049	14,857	-	-	3,829,284	3,966,512
Specific grants	318,851	95,881	5,412,190	7,875	4,789,559	14,528,945	4,022,124	153,948	2,167	6,887,459	13,745,781	49,964,780
Other revenue	2,214,361	1,907,645	643,336	1,746,412	234,068	8,645	2,729,698	114,000	187,942	28,353	642,953	10,457,413
	10,052,774	2,047,676	16,798,891	7,392,899	11,039,944	16,651,180	11,042,438	1,562,380	964,098	6,915,812	22,906,694	107,374,786
Expenses												
Salaries and benefits	5,256,315	1,071,262	2,857,293	775,632	-	2,572,085	1,495,792	764,831	600,322	5,416,928	15,846,775	36,657,235
Interest on debt	119,100	-	-	-	94,730	-	189,230	-	-	-	190	403,250
Materials and supplies	2,354,819	337,969	2,007,361	323,672	1,022,303	610,835	2,178,530	333,824	111,665	1,063,895	3,021,262	13,366,135
Contracted services	2,005,964	176,900	1,083,539	5,707,179	7,143,216	120,617	211,991	112,718	243,395	-	1,680,634	18,486,153
Other transfers	-	44,883	-	-	1,820,945	12,390,502	4,763,483	(8,000)	40,000	-	-	19,051,813
Rents and financial expenses	13,303	17,978	2,478	428	-	62,732	45	10,829	-	-	88,360	196,153
Amortization	960,840	12,427	6,029,859	5,333	382,392	242,695	1,102,417	109,546	2,202	302,626	1,023,677	10,174,014
Transfers to obligatory reserve	-	448,363	-	-	-	-	-	-	-	-	-	448,363
	10,710,341	2,109,782	11,980,530	6,812,244	10,463,586	15,999,466	9,941,488	1,323,748	997,584	6,783,449	21,660,898	98,783,116
Annual surplus (deficit)	\$ (657,567)	\$ (62,106)	\$ 4,818,361	\$ 580,655	\$ 576,358	\$ 651,714	\$ 1,100,950	\$ 238,632	\$ (33,486)	\$ 132,363	\$ 1,245,796	\$ 8,591,670

The Corporation of the County of Dufferin
Schedule of Deferred Revenue

For the year ended December 31, 2023

	Opening	Contributions Received	Investment Income	Revenue Recognized	Ending
Obligatory Reserve Funds					
Development charges	\$ 5,613,043	\$ 745,058	\$ 219,532	\$(1,182,293)	\$ 5,395,340
Canada Community- Building Fund	409,591	2,043,063	83,935	(2,043,063)	493,526
Building department	4,088,254	660	108,854	(665,894)	3,531,874
	10,110,888	2,788,781	412,321	(3,891,250)	9,420,740
Other					
Long-term easement access	25,000	-	-	-	25,000
Other	153,177	29,241	-	(3,095)	179,323
Temporary intersection	-	724,110	-	-	724,110
Wellington-Dufferin- Guelph Public Health	35,514	-	-	(20,378)	15,136
	\$10,324,579	\$ 3,542,132	\$ 412,321	\$(3,914,723)	\$10,364,309

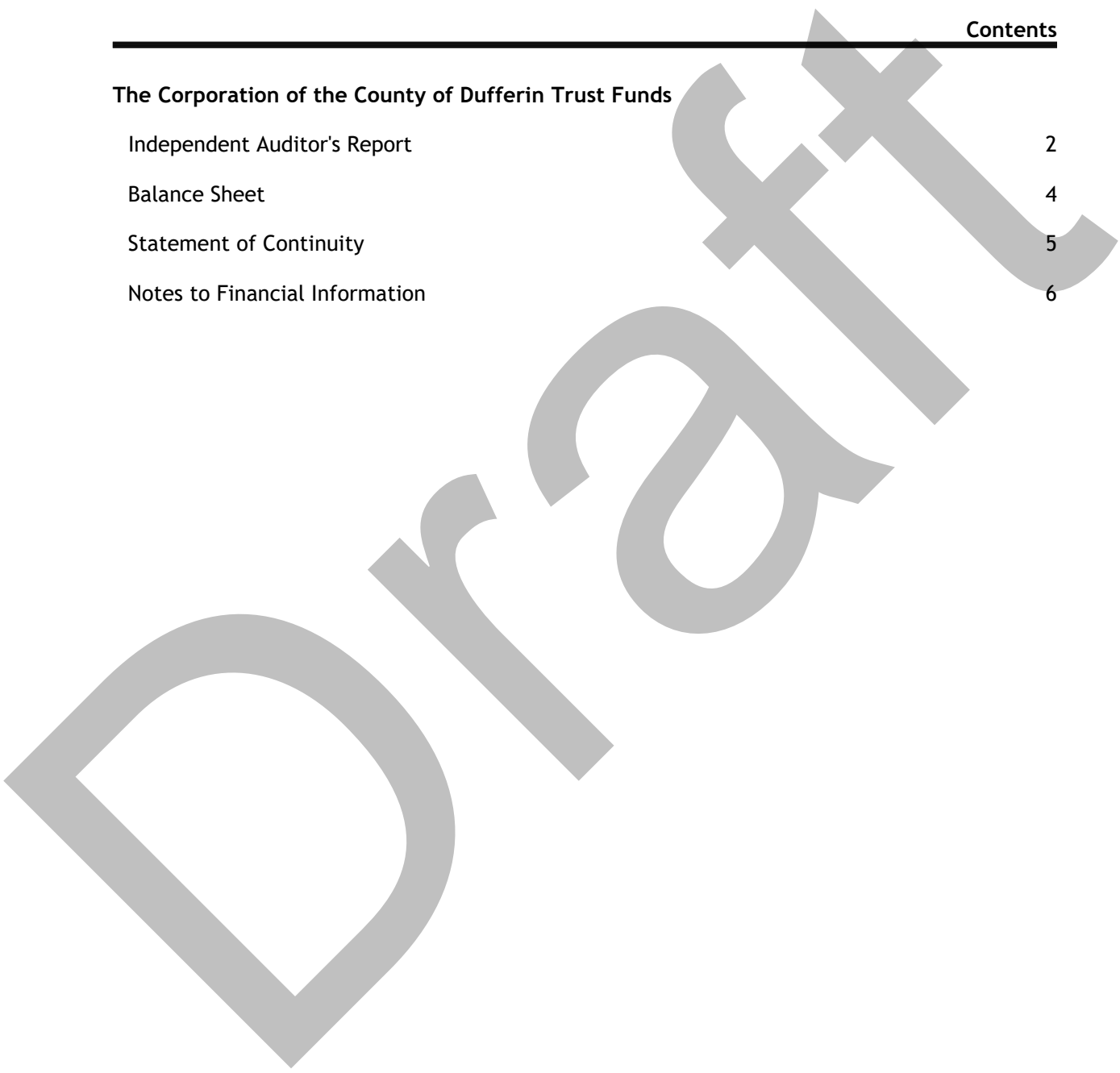
**The Corporation of the
County of Dufferin
Trust Funds
Financial Information
For the year ended December 31, 2023**

Dufferin

The Corporation of the County of Dufferin
Trust Funds
Financial Information
For the year ended December 31, 2023

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Independent Auditor's Report

**To the Members of
the Corporation of the County of Dufferin**

Opinion

We have audited the accompanying financial information of the Corporation of the County of Dufferin Trust Funds, (the 'Trusts') which comprise the balance sheet as at December 31, 2023, and the statement of continuity for the year then ended, and notes to the financial information including a summary of significant accounting policies.

In our opinion, the accompanying financial information presents fairly, in all material respects, the financial position of the Corporation of the County of Dufferin Trust Funds as at December 31, 2023, and the continuity for the year then ended in accordance with Canadian Public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Information* section of our report. We are independent of the Trusts in accordance with the ethical requirements that are relevant to our audit of the financial information 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 Information

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

In preparing the financial information, management is responsible for assessing the Trusts' 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 Trusts or to cease operations, or has no realistic alternative but to do so.

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



Auditor's Responsibility for the Audit of the Financial Information

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

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 information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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 Trusts' 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 trusts's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants, Licensed Public Accountants

Orangeville, Ontario
June 13, 2024

**The Corporation of the County of Dufferin
Trust Funds
Balance Sheet**

December 31, 2023

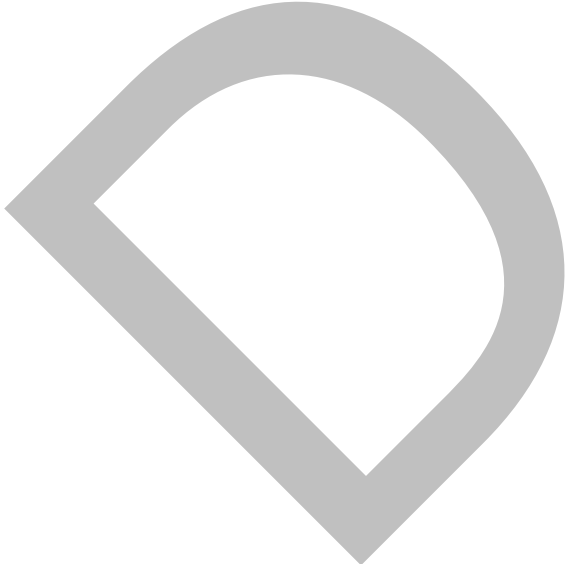
	Entrance Permit Deposits	Museum Trust	Residents' Trust	Dufferin Oaks	OACCTA Trust	Total 2023	Total 2022
Assets							
Cash	\$ 54,189	\$ 56,420	\$ 75,269	\$ 309,222	\$ 9,187	\$ 504,287	\$ 506,250
Investments, at cost	-	800,000	-	-	-	800,000	700,000
Interest receivable	-	32,659	-	-	-	32,659	11,288
Due from the County	-	24,480	-	4,355	-	28,835	31,482
	<u>54,189</u>	<u>913,559</u>	<u>75,269</u>	<u>313,577</u>	<u>9,187</u>	<u>1,365,781</u>	<u>1,249,020</u>
Liabilities							
Accounts payable and accrued liabilities	-	-	(5,096)	-	-	(5,096)	15,340
Fund balance	<u>\$ 54,189</u>	<u>\$ 913,559</u>	<u>\$ 80,365</u>	<u>\$ 313,577</u>	<u>\$ 9,187</u>	<u>\$ 1,370,877</u>	<u>\$ 1,233,680</u>

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

The Corporation of the County of Dufferin
Trust Funds
Statement of Continuity

For the year ended December 31, 2023

	Entrance Permit Deposits	Museum Trust	Residents' Trust	Dufferin Oaks	OACCTA Trust	Total 2023	Total 2022
Balance, beginning of year	\$ 54,189	\$ 856,946	\$ 78,443	\$ 235,488	\$ 8,614	\$ 1,233,680	\$ 1,097,284
Receipts							
Interest earned	-	41,085	-	18,597	573	60,255	21,498
Donations	-	-	-	71,120	-	71,120	137,250
Other receipts	7,500	23,528	105,925	-	-	136,953	123,925
	7,500	64,613	105,925	89,717	573	268,328	282,673
Expenses	7,500	8,000	104,003	11,628	-	131,131	146,277
Balance, end of year	\$ 54,189	\$ 913,559	\$ 80,365	\$ 313,577	\$ 9,187	\$ 1,370,877	\$ 1,233,680



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

The Corporation of the County of Dufferin
Trust Funds
Notes to Financial Information

December 31, 2023

1. Summary of Significant Accounting Policies

Management Responsibility The management of the Corporation of the County of Dufferin Trust Funds has prepared and is responsible for the integrity, objectivity and accuracy of the financial information. The Council reviews and approves the financial information.

Basis of Accounting The financial information have been prepared in accordance with Canadian public sector accounting standards as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

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

Use of Estimates

The preparation of financial information in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial information, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

Basis of Consolidation

These trust funds have not been consolidated with the financial statements of the municipality.

Financial Instrument

Cash is measured at fair value. All other financial instruments are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the balance sheet. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of continuity. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

The Corporation of the County of Dufferin
Trust Funds
Notes to Financial Information

December 31, 2023

2. Financial Instruments

The Trust is exposed to risks that arise from its use of financial instruments. The trust's financial instruments consist of cash, investments, interest receivable, due from the County and accounts payable and accrued liabilities. It is management's opinion that the Trust is not exposed to significant currency risk arising from these financial instruments. The Trust is exposed to interest rate risk arising from its bank accounts and investments. The investments consist of a guaranteed investment certificate with interest at 5.56% due April 6, 2024. The trust is exposed to credit risk relating to its cash, investments and interest receivable. The cash and investments are held in Canadian Chartered banks and an Ontario Credit Union. Accounts payable and accrued liabilities are due within 30 days and is a liquidity risk to the Trust.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES COMMITTEE MINUTES

Thursday, May 23, 2024 at 9:00 am

The Committee met at 9:00 am at the W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville.

Members Present: Councillor Todd Taylor (Chair)
Councillor Chris Gerrits
Councillor Earl Hawkins
Councillor Janet Horner
Councillor Fred Nix
Councillor Philip Rentsch (joined at 9:09 am)
Councillor Steve Soloman

Other Members Present: Councillor John Creelman
Councillor Guy Gardhouse
Councillor James McLean

Alternate Members Present: Councillor Walter Benotto (Shelburne)

Members Absent: Councillor Shane Hall (prior notice)
Councillor Steve Soloman (prior notice)
Warden Darren White (prior notice)

Staff Present: Sonya Pritchard, Chief Administrative Officer
Michelle Dunne, Clerk
Rebecca Whelan, Deputy Clerk
Scott Burns, Director of Public Works/County Engineer
Sara MacRae, Manager of Climate and Energy
Aimee Raves, Manager of Corporate Finance,
Treasurer

Chair Taylor called the meeting to order at 9:00 am.

LAND ACKNOWLEDGEMENT STATEMENT

Chair Taylor shared the Land Acknowledgement Statement.

ROLL CALL

The Clerk verbally took a roll call of Councillors in attendance.

DECLARATIONS OF PECUNIARY INTEREST

There were no declarations of pecuniary interest.

PUBLIC QUESTION PERIOD

There were no questions from the public.

DELEGATIONS

1. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #1
Envest Corp

Councillor Rentsch joined the meeting at 9:09 am.

Jason Moretto, President and CEO, Envest Corp, and Michael Ras, Senior Vice President, Counsel Public Affairs, provided a delegation regarding their market-driven utility and sustainability solutions for organic waste disposal and introduced their project in Southgate.

PRESENTATIONS

2. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #2
Grand River Conversation Authority

Janet Ivey, Manager, Water Resources, Grand River Conservation Authority, presented regarding the Grand River Conservation Authority's watershed. The survey to comment on the Grand River Watershed-Based Management Strategy is open until June 7, 2024.

REPORTS

3. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #3
2023 Climate Action Report Card

A report from the Director of Public Works/County Engineer, dated May 23, 2024, to present the third annual Climate Action Report Card highlighting the key initiatives undertaken in 2023.

Moved by Councillor Benotto, seconded by Councillor Nix

THAT the report, 2023 Climate Action Report Card, dated May 23, 2024, from the Director of Public Works/County Engineer, be received.

-Carried-

4. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #4
2024 Road Needs Study – Authorization to Award

A report from the Director of Public Works/County Engineer, dated May 23, 2024, to seek authorization to proceed award the Road Needs Study tender.

Moved by Councillor Horner, seconded by Councillor Nix

THAT the report of the Director of Public Works/County Engineer, dated May 23, 2024, Roads Needs Study – Authorization to Award, be received;

AND THAT the 2024 Road Needs Study be awarded in the amount of \$108,744 (excluding tax);

AND THAT the 2024 Road Needs Study be funded from the Rate Stabilization Reserve.

-Carried-

5. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #5
Road Safety Discussion

Councillor McLean provided a summary of conversations between the Township of Melancthon and the Mennonite Community regarding road safety concerns, including narrow shoulders on Township roads, lack of signage warning of horse and buggies, among other safety concerns. Councillor McLean noted farmers in the area have shared similar concerns. He proposed establishing an information guide outlining how to approach and safely pass slow moving buggies and equipment, as well as considering slow moving vehicles when resurfacing roads. Further discussion with the Mennonite Community, Melancthon Township, Dufferin County and the OPP will take place this summer.

Moved by Councillor Horner, seconded by Councillor Gerrits

THAT staff investigate potential solutions to address the road safety concerns and report back to the Committee in August.

-Carried-

6. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #6**
Capital Workplan Update

A report from Manager of Corporate Finance, Treasurer, dated May 23, 2024, to update the 2024 Infrastructure and Environmental Services capital workplan.

Moved by Councillor Gerrits, seconded by Councillor Hawkins

THAT the Capital Workplan Results report, dated May 23, 2024, from the Manager of Corporate Finance, Treasurer, be received;

AND THAT the 2024 capital workplan be adjusted by \$1,370,000 per the table below:

Project	Funding Source	2024 Workplan Adjustment
004-2507 – Culvert No 2507	Structures Capital Asset Fund	\$25,000
004-2508 – Culvert No 2508	Structures Capital Asset Fund	\$25,000
Dufferin Road 124	Roads Capital Asset Fund	\$150,000
Dufferin Road 21	Roads Capital Asset Fund	\$650,000
Dufferin Road 21	Roads Capital Asset Fund	\$55,000
ATV Trailer	County Forest Reserve Fund	\$15,000
004-0007 – Walkers Creek Culvert	Roads Capital Asset Fund	\$450,000

-Carried-

CORRESPONDENCE

7. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #7**
Multi-Municipal Energy Working Group

Correspondence from the Multi-Municipal Energy Working Group, dated May 1, 2024, to request Council pass a motion against any new wind turbine projects.

8. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #8**
Ministry of Municipal Affairs and Housing

Correspondence from the Ministry of Municipal Affairs and Housing, dated May 6, 2024, to advise that delegation requests for the upcoming Association of Municipalities of Ontario (AMO) are being accepted until June 7, 2024.

Councillor Gerrits suggested a delegation to the Ministry of Transportation regarding the Shelburne by-pass, slow moving vehicle road safety concerns and

the Terms of Reference for the Highway 10 Study.

NOTICE OF MOTIONS

- 9. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 23, 2024 – ITEM #9
Community Safety Zone – Hockley Road

Moved by Councillor Creelman

WHEREAS Little Sprouts School located at 308618 Hockley Road in the heart of Hockley Village is expanding to provide badly needed daycare spaces to the community;

AND WHEREAS the speed limit approaching Hockley Village is reduced on Hockley Road;

AND WHEREAS it is desirable to encourage responsible driving in the vicinity of a school (daycare), a community hall, general store and hamlet;

THEREFORE BE IT RESOLVED the County of Dufferin investigates creating a Community Safety Zone on Hockley Road to mirror the already existing reduced speed zone.

ADJOURNMENT

The meeting adjourned at 11:00 am.

NEXT MEETING: Thursday, June 27, 2024
W & M Edelbrock Centre, Dufferin Room, 30 Centre Street,
Orangeville ON

Respectfully submitted,

.....
Councillor Todd Taylor, Chair
Infrastructure & Environmental Services Committee



HEALTH & HUMAN SERVICES COMMITTEE MINUTES

Thursday, May 23, 2024 at 1:00 pm

The Committee met at 1:00 pm at the W & M Edelbrock Centre, 30 Centre St, Orangeville.

Members Present: Councillor Lisa Post (Chair)
Councillor Guy Gardhouse
Councillor Earl Hawkins
Councillor James McLean
Councillor Fred Nix
Councillor Philip Rentsch

Members Present: Councillor Gail Little (prior notice)
Warden Darren White (prior notice)

Staff Present: Sonya Pritchard, Chief Administrative Officer
Michelle Dunne, Clerk
Rebecca Whelan, Deputy Clerk
Brenda Wagner, Administrator, Dufferin Oaks
Anna McGregor, Director of Community Services

Chair Post called the meeting to order at 1:00 pm.

LAND ACKNOWLEDGEMENT STATEMENT

Chair Post shared the Land Acknowledgement Statement.

ROLL CALL

The Clerk verbally took a roll call of Councillors in attendance.

DECLARATIONS OF PECUNIARY INTEREST

There were no declarations of pecuniary interest.

PUBLIC QUESTION PERIOD

Mrs. Davidson, a Dufferin resident, questioned what can be done to assist tenants in Dufferin County housing units regarding tenants that cause disturbances. Anna

McGregor, Director of Community Services, noted that the County works with OPP Response Teams to assist tenants needing mental health supports.

REPORTS

1. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #1
Quarterly Community Services Activity Report – First Quarter 2024

A report from the Director of Community Services, dated May 23, 2024, to provide quarterly infographics that summarize the work undertaken by the Community Services Department, across Housing Services, Ontario Works and Early Years and Child Care Divisions.

Moved by Councillor Nix, seconded by Councillor Hawkins

THAT the report of the Director, Community Services, titled Quarterly Community Services Activity Report – First Quarter 2024, dated May 23, 2024, be received.

-Carried-

2. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #2
Community Services Annual Review 2023

A report from the Director of Community Services, dated May 23, 2024, to provide a summary of Dufferin County Community Service's activities, operations, accomplishments, and program directions in 2023 and a brief outlook of 2024.

Moved by Councillor McLean, seconded by Councillor Gardhouse

THAT the report Community Services Annual Review, dated May 23, 2024, from the Director of Community Services, be received.

-Carried-

3. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #3
Homelessness Prevention Program Update 2024-2025

A report from Director of Community Services, dated May 23, 2024, to provide details of the allocation for the Provincial Homelessness Prevention Program (HPP).

Moved by Councillor Nix, seconded by Councillor McLean

THAT the report titled Homelessness Prevention Program Update 2024/25, dated May 23, 2024, from the Director, Community Services, be received.

-Carried-

4. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #4
National Housing Strategy – Housing Advocacy

A report from Director of Community Services, dated May 23, 2024, to provide details on the pause in funding for social housing supports and request Council pass a motion to advocate for the continuation of funding.

Moved by Councillor Nix, seconded by Councillor Gardhouse

THAT the report titled National Housing Strategy – Housing Advocacy, dated, May 23, 2024, from the Director of Community Services, be received;

AND THAT Council supports a motion to ask for the resolution of the current conflict between the Federal Government and the Government of Ontario to support the timely continuation of funding:

WHEREAS there is an unprecedented national housing affordability crisis;

WHEREAS there is no for-profit supply-only trickle-down solution to ending the national housing affordability crisis;

WHEREAS substantial investments in ensuring the use of housing for homes are required to help end the national housing affordability crisis;

WHEREAS substantial investments in new affordable social housing are required to help end the national housing affordability crisis;

WHEREAS substantial investments in revitalizing existing affordable social housing are required to help end the national housing affordability crisis;

WHEREAS substantial investments in social support expansions are required to prevent families choosing between housing and other basic necessities of life to help end the national housing affordability crisis;

WHEREAS the national housing affordability crisis is most acute in Ontario;

WHEREAS unlike most Provinces and Territories in Canada, 47 Service Managers and District Social Service Administration Boards (SM/DSSAB) are responsible for delivering social supports, including housing affordability supports in Ontario;

WHEREAS these 47 SM/DSSABs in Ontario lack the revenue and policy tools and powers of the Provincial and Federal governments to end the housing affordability crisis; and

WHEREAS any reductions in funding from the Federal and Provincial governments risks the termination of critically needed housing and social supports for some of the most vulnerable across Ontario;

THEREFORE, BE IT RESOLVED THAT:

- 1. The Warden advocate to the Federal and Provincial governments that the funding dispute must be resolved to limit mounting harms to some of Ontario's most vulnerable families;**
- 2. The Warden send urgent correspondence to the Provincial and Federal Ministers of Housing to confirm that financial support will continue for vulnerable households across Ontario currently in receipt of the Canada-Ontario Housing Benefit and Ontario Housing Priorities Housing Initiative;**
- 3. The Warden advocate to the Federal and Provincial governments to continue to fund Service Managers an amount equivalent to the monies under the CMHC-Ontario Bilateral agreement in the National Housing Strategy until a new funding agreement can be reached;**
- 4. The Warden advocate to the Federal and Provincial governments to establish a trilateral table including the SMs/DSSABs, to negotiate the final 3-year tranche of funding under the National Housing Strategy;**
- 5. AND FURTHER THAT a copy of this motion be sent to the to the Provincial and Federal Ministers of Housing, the Housing Services Corporation, the Association of Municipalities of Ontario, the Ontario Municipal Social Services Association, the Western Ontario Wardens Caucus, and the Eastern Ontario Wardens Caucus.**

-Carried-

5. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #5
2023 – 2024 Dufferin Oaks Quality Services Report

A report from Administrator of Dufferin Oaks, dated May 23, 2024, to provide Council with an annual review of the Dufferin Oaks' Quality Services Program.

Moved by Councillor McLean, seconded by Councillor Hawkins

THAT the report regarding the Dufferin Oaks 2024 Quality Services Report, dated May 23, 2024, from the Administrator of Dufferin Oaks, be received.

-Carried-

6. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #6
Dufferin County Community Support Services Declaration of Compliance

A report from Administrator of Dufferin Oaks, dated May 23, 2024, to seek authorization for the Warden and Clerk to sign the Multi Sector Service Accountability Agreement (MSAA) declaration of compliance.

Moved by Councillor Hawkins, seconded by Councillor Gardhouse

THAT the report regarding the Declaration of Compliance, dated May 23, 2024, from the Administrator of Dufferin Oaks, be received;

AND THAT Council authorizes the Warden to sign the Declaration on behalf of Council for submission to Ontario Health – Central Region.

-Carried-

CORRESPONDENCE

7. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #7
Ministry of Municipal Affairs and Housing

Correspondence from the Ministry of Municipal Affairs and Housing to advise that delegation requests for the upcoming Association of Municipalities of Ontario (AMO) are being accepted until June 7, 2024.

The Committee discussed delegating regarding:

- Homelessness prevention program funding
- Ontario Works rates and administration funds for the program
- Daycare spaces available, allowing private operators to expand

8. HEALTH & HUMAN SERVICES – May 23, 2024 – ITEM #8
Township of Amaranth

A resolution from the Township of Amaranth, dated May 16, 2024, to request the Province reconsider phasing out free private drinking water testing services.

Moved by Councillor Nix, seconded by Councillor Hawkins

THAT Council support the resolution from the Township of Amaranth, dated May 16, 2024, regarding the phasing out of free private drinking water testing services.

-Carried-

NOTICE OF MOTIONS

ADJOURNMENT

The meeting adjourned at 1:45 pm.

NEXT MEETING: Thursday, June 27, 2024
W & M Edelbrock Centre, 30 Centre St, Orangeville

Respectfully submitted,

.....
Councillor Lisa Post, Chair
Health and Human Services Committee



COMMUNITY DEVELOPMENT AND TOURISM COMMITTEE MINUTES **Thursday, May 23, 2024 at 3:00 pm**

The Committee met at 3:00 pm at the Edelbrock Centre, Dufferin Room, 30 Centre St, Orangeville.

Members Present: Councillor Janet Horner (Chair)
Councillor John Creelman
Councillor Guy Gardhouse
Councillor Gail Little
Councillor Wade Mills
Councillor Lisa Post

Members Absent: Warden Darren White (prior notice)

Staff Present: Sonya Pritchard, Chief Administrative Officer
Michelle Dunne, Clerk
Rebecca Whelan, Deputy Clerk
Rajbir Sian, Director of Planning and Development
Yaw Ennin, Manager of Economic Development
Jasmine Procteau, Museum Services Manager
Silva Yousif, Senior Planner

Chair Horner called the meeting to order at 3:00 pm.

LAND ACKNOWLEDGEMENT STATEMENT

Chair Horner shared the Land Acknowledgement Statement.

ROLL CALL

The Clerk verbally took a roll call of Councillors in attendance.

DECLARATIONS OF PECUNIARY INTEREST

There were no declarations of pecuniary interest.

PUBLIC QUESTION PERIOD

There were no questions from the public.

DELEGATIONS

1. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #1
Dufferin Grey Pasture Committee

Bill McCutcheon, Mike Swidersky and Lavern Trimble, Dufferin Grey Pasture Committee, delegating regarding a proposed community pasture on County owned property located at 195594 and 195620 Amaranth-Grand Valley Townline.

REPORTS

2. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #2
County Owned Land 195594 and 195620 Amaranth-Grand Valley Townline – Considerations

A report from the Chief Administrative Officer, dated May 23, 2024, to outline considerations for the County owned property at 195594 and 195620 Amaranth-Grand Valley Townline, Amaranth.

Moved by Councillor Post, seconded by Councillor Mills

THAT the Community Pasture proposal be further explored with staff working with the Dufferin Grey Pasture Committee to prepare a proposal;

AND THAT staff investigate if the property could be used for other purposes in conjunction with a community pasture.

-Carried-

Moved by Councillor Mills, seconded by Councillor Post

THAT the report, County Owned Land 195594 and 195620 Amaranth-Grand Valley Townline – Considerations, dated May 23, 2024, from the Chief Administrative Officer, be received.

-Carried-

3. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #3
Dismantled Log Cabins Removal

A report from the Museum Services Manager, dated May 23, 2024, to outline why the dismantled log cabins should be removed from the museum grounds and disposed of.

Moved by Councillor Little, seconded by Councillor Post

THAT the report of the Museum Services Manager, "Dismantled Log Cabins Removal", dated May 23, 2024, be received;

AND THAT the objects identified in the "Dismantled Log Cabins Removal" be removed in accordance with the Museum of Dufferin's Collections Management Policy.

-Carried-

4. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #4
Corbetton Church Mould Remediation

A report from the Museum Services Manager, dated May 23, 2024, to seek approval to transfer funds from the Museum Reserve to fund mould remediation in the Corbetton Church.

Moved by Councillor Gardhouse, seconded by Councillor Post

THAT the report of the Museum Services Manager, "Corbetton Church Mould Remediation", dated May 23, 2024, be received;

AND THAT the amount of \$23,933.40 be allocated from the Rate Stabilization Reserve to fund the mould remediation work outlined in the report.

-Carried-

5. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #5
Online Explore Dufferin Guide

The Manager of Economic Development presented the hard copy and the interactive online version of the Explore Dufferin Guide.

CORRESPONDENCE

6. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #6
Town of Orangeville

A resolution from the Town of Orangeville, dated May 1, 2024, regarding amendments to the Ontario Heritage Act.

Moved by Councillor Little, seconded by Councillor Mills

THAT the resolution from the Town of Orangeville, dated May 1, 2024, regarding amendments to the Ontario Heritage Act, be supported.

-Carried-

7. COMMUNITY DEVELOPMENT & TOURISM – May 23, 2024 – ITEM #7
Ministry of Municipal Affairs and Housing

Correspondence from the Ministry of Municipal Affairs and Housing, dated May 6, 2024, to advise that delegation requests for the upcoming Association of Municipalities of Ontario (AMO) are being accepted until June 7, 2024.

The Committee suggested the following delegations:

- status update for the Official Plan Amendment submitted if no comments are received by the June 7, 2024 submission deadline
- stagnant Provincial basic grants.

NOTICE OF MOTIONS

ADJOURNMENT

The meeting adjourned at 4:21 pm.

NEXT MEETING: Thursday, June 27, 2024
Edelbrock Centre, Dufferin Room, 30 Centre St, Orangeville

Respectfully submitted,

.....
Councillor Janet Horner, Chair
Community Development and Tourism Committee



COUNTY-WIDE TRANSIT AD-HOC COMMITTEE MINUTES

Thursday, May 29, 2024 at 6:00 pm

Video Conference

Members Present: Councillor James McLean (Chair)
Councillor John Creelman
Councillor Chris Gerrits
Councillor Todd Taylor

Staff Present: Sonya Pritchard, Chief Administrative Officer
Michelle Dunne, Clerk
Rebecca Whelan, Deputy Clerk

The meeting was called to order at 6:00 pm.

The Committee selected Councillor McLean to act as Chair.

1. COUNTY-WIDE TRANSIT AD-HOC COMMITTEE – ITEM #1 Background Information

The Committee was provided with background information from the previous discussion on County wide transit, including the Dufferin County Transit Feasibility Study from November 2021, staff reports, and the notes from the Transit Feasibility Working Group.

Councillor McLean also circulated two newspaper articles on the Ride Well Program in Wellington County:

- [County receives additional funding for Ride Well](#) (March 18, 2024)
- [County's Ride Well transit service at crossroads as pilot nears end](#) (May 22, 2024)

DISCUSSION

The members discussed what they would like to see the ad-hoc committee accomplish.

Goals include:

- To move forward with a County-wide transit system as a pilot project, even if that is not the on-demand service model as previously recommended
- To set up a transit system in a way that it will be beneficial to residents and ensures the system is used

- To continue to have discussions with GO Transit about integrating with their services
- To develop a transit system that allows for aging in place

The Committee discussed starting small with the pilot project and scaling up if demand for the service grows.

As next steps, the Committee asked staff to provide more information on the following:

- Details on the grants available to fund transit programs, including any limitations of these funding opportunities
- Status update on Wellington County's Ride Well program
- Status update on Grey County's route to Orangeville, including ridership statistics
- Information on using Uber as a transit model

The meeting adjourned at 6:39 pm.



A community that grows together

Report To: Warden White and Members of County Council

Meeting Date: June 13, 2024

Subject: Monthly Update from Outside Boards

From: Sonya Pritchard, Chief Administrative Officer

Recommendation

THAT the report of the Chief Administrative Officer, dated April 11, 2024, with respect to Reports from Outside Boards, be received.

Executive Summary

This report outlines updates of activities from outside boards and agencies in which there is Dufferin County representative. This report is for information purposes.

Background & Discussion

Wellington Dufferin Guelph Public Health (WDGPH)

Representative(s): Councillor Guy Gardhouse and Ralph Manktelow

Meeting date: June 5, 2024

Highlights: The Board was presented The 2023 Community Report. This report is compiled by assessing areas of focus in previous reports, considering issues of concern among the public and highlighting areas that promote confidence in the work of Public Health.

Attached: [Board of Health Agenda for June 5, 2024](#)

Niagara Escarpment Commission (NEC)

Representative(s): Councillor Gail Little

Meeting date: May 23, 2024

Highlights: The Commission was presented with the Annual Report 2023-24 Review.

Attached: [Commission Meeting Agenda – May 23, 2024](#)

Headwaters Communities in Action (HCIA)

Representative(s): Councillor Philip Rentsch

Western Ontario Wardens' Caucus (WOWC)

Representative(s): Warden Darren White, Chief Administrative Officer Sonya Pritchard

Highlights: Returning after a six-year hiatus, the annual Western Ontario Municipal Conference will be held October 25, 2024. This year's event features 30 speakers reflecting on the top issues of responsibility for our municipalities. Session topics will focus on the key priorities of the Western Ontario Wardens' Caucus including, housing, mental health & addictions, workforce, infrastructure, and economic development, including a fireside chat with Associate Minister of Housing the Honorable Rob Flack and Parliamentary Assistant for Municipal Affairs and Housing MPP Matthew Rae.

Attached: [Western Ontario Wardens' Caucus May 2024 Newsletter](#)

SWIFT Board of Directors

Representative(s): Councillor Chris Gerrits

Financial, Staffing, Legal, or IT Considerations

There are no financial, staffing, legal or IT considerations.

In Support of Strategic Plan Priorities and Objectives

Good Governance – ensure transparency, clear communication, prudent financial management

Inclusive & Supportive Community – support efforts to address current & future needs for a livable community

Respectfully Submitted By:

Sonya Pritchard
Chief Administrative Officer



A community that grows together

Report To: Warden White and Members of County Council

Meeting Date: May 9, 2024

Subject: Transportation Master Plan Update

From: Silva Yousif, Senior Planner

Recommendation

THAT the Transportation Master Plan Update report from the Senior Planner, dated May 9, 2024, be received;

AND THAT Council select Option 1 (Figure 12 – DC TMP October 17,2023) as the preferred route as outlined by the planning consultant;

AND THAT staff be directed to proceed with the necessary steps to amend the Transportation Master Plan to include the preferred route for the Shelburne By-Pass.

Executive Summary

The [Transportation Master Plan](#) (TMP) serves as a critical framework that addresses both the current and future transportation needs of the county and its municipalities, ensuring sustainable, efficient, and accessible mobility alternatives for residents and visitors alike. The Shelburne By-pass initiative is a key project noted within the plan and Council must endorse a specific by-pass route to advance the project. The successful implementation of the TMP will contribute significantly to the overall expansion and development of the county and its municipalities and enhance the quality of life of its residents.

Background & Discussion

The Transportation Master Plan (TMP) was developed during the Dufferin County Municipal Comprehensive Review (MCR) Phase III as a policy guide for decision-making to inform county growth by providing accessible, equitable, environmentally and financially sustainable mobility and connectivity options. The TMP document also offers

a set of recommendations that align with the current policies at Provincial and Federal levels, aiming to enhance connectivity within the County and surrounding municipalities. Furthermore, the plan outlines the opportunities for support and partnership through emerging trends and the shift towards sustainable transportation and Transportation Demand Management.

The plan was adopted, with amendments, by County Council on October 12, 2023 and submitted to the Ministry of Municipal Affairs and Housing (MMAH) on October 23, 2023 for comment. As part of the overall process, comments were received by several parties, including the MTO. The MTO comments are not prescriptive but rather intended for the County's consideration. Several of these comments pertain to the Shelburne Bypass. The Transportation Master Plan is part of OPA No. 4 and is currently posted on the [Environmental Registry](#) for a final 30 day period ending on May 24, 2024, prior to being considered by the Minister for approval.

In 2019, Shelburne representatives presented truck by-pass route options to the Minister of Transportation at the annual ROMA conference in Toronto. As work progressed with the County TMP and as discussed in Section 2.4.5 of the plan, three routing options (figure 12,13 & 14 – DC TMP October 17,2023) are considered for the Town. Following completion of the draft TMP report, the preferred routing option connects to Highway 10 north of the Town using 4th Line Amaranth/Melancthon to the west, and connects to Highway 10/89 east and west of the Town using County Road 11/30 Side Road Amaranth. This option is illustrated by figure 12 (attached) in section 2.4.5 of the TMP). However, deliberation at Committee and Council resulted in an amendment to the report to include the three options rather than a specified route in the final TMP.

The comments from MTO indicate that a Shelburne Bypass is not a provincial priority and is not part of any future enhancement plans for provincial highways. The MTO may be amenable to install signage along Highway 10/89 within Shelburne indicating a route is available should a bypass be constructed by the County or the Town or by making use of existing County Roads. In addition, it is stated that trucks cannot be prevented from using a provincial highway even if a municipal bypass road is available. Should Council wish to pursue provincial involvement/support for a Shelburne By-pass, it is necessary to select a specific preferred route. Further, the route selected will require technical merit; which supports the route indicated above in line with the recommendations of the TMP. In line with this, staff recommend adoption of Option 1, Figure 12, as described above. Once the preferred route selection is finalized, an amendment to the TMP will be required.

The successful implementation of the Transportation Master Plan will signify a major milestone in advancing the transportation objectives of the County and its municipalities. By adopting a coordinated and systematic approach, the county will continue to enhance mobility, accessibility, and sustainability for both residents and visitors.

Financial, Staffing, Legal, or IT Considerations

Costs to implement specific projects will be incorporated into future budgets.

In Support of Strategic Plan Priorities and Objectives

Governance – identify opportunities to improve governance and service delivery

Equity – align programs, services and infrastructure with changing community needs

Respectfully Submitted By:

Silva Yousif, PMP, MCIP, RPP, EIT
Senior Planner

Attachments:

- MTO’s Comments on the County’s Transportation Master Plan
- TRCA Comments - County of Dufferin Transportation Master Plan
- GRCA Comments - County of Dufferin Transportation Master Plan
- Figure 12 Transportation Master Plan

Reviewed by: Sonya Pritchard, Chief Administrative Officer

Fom: Huang, Jessie (She/Her) (MTO) <Jessie.Huang3@ontario.ca>

Sent: Wednesday, February 28, 2024 2:54 PM

To: Silva Yousif <syousif@dufferincounty.ca>

Cc: Switzman, Joshua (MTO) <Joshua.Switzman3@ontario.ca>; Howard, Dellarue (MMAH) <Dellarue.Howard@ontario.ca>

Subject: RE: Dufferin County TMP

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the contents to be safe.

Hi Silva,

It was nice to connect with County of Dufferin staff earlier this month. We have since reviewed our comments and have made some changes to better clarify that the Shelburne bypass is not currently a provincial initiative.

Please see MTO's **suggested** comments on the County's Transportation Master Plan below:

Item	TMP reference page	MTO's Rationale	Connection to PPS/APTG/Provincial Guidelines	MTO's Suggested Change
1	Pg.110, 7.2.2 Road Phasing Table 20, pg. 134	<p><i>"The Shelburne bypass is alleviating truck traffic from Highways 10 and 89 and is a Provincial initiative."</i></p> <p>The master plan has proposed three truck route alternatives, none of them on provincial highways. Truck route signs can be erected by the county on the alternative routes they proposed.</p> <p>MTO is supporting truck traffic use of the alternative routes, when it is identified by the municipality. If proposed by the municipality, MTO would consider installing truck route signs on applicable provincial highways close to the beginning of the truck routes, to help alleviate the truck traffic through the town; MTO is unable to restrict trucks using Hwy 10 and 89 across the town of Shelburne and has no policy to support erecting Truck Prohibit Signs on King's highways.</p> <p>Additionally, the Shelburne Bypass has not been committed, funded, nor planned by MTO. MTO suggests that the County use language to reflect this when referencing the Shelburne Bypass.</p> <p>See proposed revision column.</p>	Connecting Link Policies OTM Book Series, in particular Book 5; and general comment	<p>TMP s. 5.5.3.2 "The A Shelburne bypass is would alleviate truck traffic from Highways 10 and 89. and is a Provincial initiative"</p> <p>TMP s. 7.2.2, Table 20, pg. 134: MTO suggests refraining from referring to the Shelburne Bypass under "Provincial Initiatives" in this table. Suggested subtitle revision: "Provincial Highways Initiatives."</p>
2	General	One suggestion, when selecting bike routes (designated or non-designated), is to consider the impact of truck route on the cycling alternatives.	OTM Book 18, Cycling Facilities	General comment.

3	TMP Page 1 - Executive Summary – Phase 2 approach	The alternatives presented are focused only on road widening and do not provide any info on options to support mobility and access. Suggest expanding the scope of alternatives and the recommendation to reflect micro-mobility, micro-transit, and demand management options (e.g., HOV lanes)		For each of the alternatives, reflect options that support micro-mobility, cycling, transit, and traffic demand management tools to optimize roadway throughput and safety.
4	TMP Pages 11, 34, 65 – Emerging Technologies, Transit	The County undertook a needs and opportunities assessment which recommended ODT, but it has not been funded. This plan could reconsider transit tools to assess newer opportunities to adjust transit services to improve connections and efficiency of transit operations. The provincial transit toolkit could be referenced here.		Review transit system opportunities offered through emerging technologies including micro-transit and on-demand transit tools. Transit technology toolkit ontario.ca As automated vehicle technologies improve, such alternative transit services could provide more efficient services in less dense urban and rural communities throughout the County.
5	TMP Page 28	It is unclear if e-bikes and e-scooters are included in the definition of active transportation, as they are not necessarily “human-powered”. MTO suggests including micro-mobility modes (explicitly including e-bikes and e-scooters) in the Active Transportation section.		General comment. Include micro-mobility modes, explicitly specifying e-bikes and e-scooters, throughout the Active Transportation section Include road (shoulder) use planning to ensure space and safety measures to support these modes.
6	TMP Pg 26-28	It is not obvious that planning for active transportation includes commuting (as opposed to tourism and recreation modes). It would be good to acknowledge that active and micro-mobility modes are used for commuting and can provide relief from road congestion in some situations when space is provided, e.g., first/last mile, inter-community transportation, very short trip auto replacement		General comment

7	TMP Page 123	If there are multi-unit residential buildings in the county, there could be issues with “home” charging as many such developments don’t support charging infrastructure		General Comment Consider assessing the home charging opportunities in MURBs and working with residential planning to support installation/provision of chargers.
8	TMP Page 123, 143	Consider referring to potential funding from the ChargeON program for municipal charging infrastructure		General comment. Add commentary and linkage to ChargeON Electric vehicle (EV) ChargeON Program ontario.ca
9	TMP Page 126 – CVAVs	Transit and commercial vehicle automation are not included in the AV discussion session. Given the opportunities for automated shuttles and eventually automated transit vehicles, it should be acknowledged that there are opportunities for transit evolution with AV technologies. Likewise, given the high volumes of commercial vehicles on county roadways and the impacts this traffic has, the county should consider how automation could be leveraged to reduce congestion and increase safety.		General comment. Although this technology is in relatively advanced stages of development, there is currently limited clarity related to its deployment. AVs are expected to improve road safety, reduce the cost of ridesharing, evolution of transit services, and allow for more flexible use of time for drivers, when this technology is widely adopted. In the commercial vehicles sector, automation could support increased safety and potential easier diversion of traffic along goods movement corridors.
10	TMP Emerging technology. Pg 11. Trends in goods movement. CVAVs Pg. 126	There is no discussion about increased demand for curb space brought about by 1) parcel deliveries, 2) sharing economy, 3) CVAV Robo-taxis, 4) Sidewalk delivery robots, 5) e-bikes/e-scooters		Suggest including an assessment or acknowledgement that curb space management both on the road and sidewalks will be impacted by increase demand from parcel and food deliveries, sharing economies (ride), robo-taxis, sidewalk robots, and e-bikes/e-scooters.
11	TMP 2.4.6 Goods Movement	Further to the above comment, MTO suggests that the County mention local segments of the SGMN as identified in Connecting the GGH to ensure alignment with Connecting the GGH.	PPS 1.6.7.1 APTG 3.2.4.2 a <i>Connecting the GGH</i> , Map 6: Current, planned and conceptual Strategic Goods Movement Network elements	Highway 10 and Highway 89 have segments within the County, which help make the County a key gateway for freight movement and industrial activity. <i>Local segments of Highways 10 and 89 are part of the region-wide Strategic Goods Movement Network.</i>

12	TMP 5.6 Goods Movement Strategy	MTO suggests that Section 5.6 includes a Figure to depict the County's goods movement network, including local segments of the SGMN	PPS 1.6.7.1 APTG 3.2.4.2 a <i>Connecting the GGH</i> , Map 6: Current, planned and conceptual Strategic Goods Movement Network elements	Proposed new figure.
13	TMP Figure 8 Existing Dufferin County Road Network	Further to the above comment, MTO suggests that the County depict planned and conceptual road infrastructure as identified in <i>Connecting the GGH</i> to ensure alignment with <i>Connecting the GGH</i> .	PPS 1.6.7.1, 1.6.8.1, 3 <i>Connecting the GGH</i> , Map 4: Current, planned and conceptual future road infrastructure	MTO suggests that the County depict the following to Figure 8 in order to be in alignment with <i>Connecting the GGH</i> : The new capacity expansion of Highway 9 from Highway 10 to Mono Adjala Townline.
14	TMP Figure 4A Existing and Previously Proposed Active Transportation Network; Figure 15A Updated Active Transportation Network	MTO would like to clarify that local segments of the PWCN are indeed depicted in Figure 4A, as some Proposed Off-Road Routes that appear to be local segments of the PWCN are labelled as local routes or county routes through the use of thin and thick dashed lines, respectively, as per the legend. MTO recommends explicitly denoting these segments as being part of the PWCN.	Province-Wide Cycling Network, found here	MTO recommends that the County review the Province - Wide Cycling Network and denote local segments on Figure 4A: Existing and Previously Proposed Active Transportation Network and Figure 15A Updated Active Transportation Network. Local segments of the Province - Wide Cycling Network include existing and proposed off-road segments extending from Orangeville to Shelburne, and to the northeast border with Southgate, as well as proposed on-road segments along Highways 23 and 136.
15	TMP 5.5.3 Identifying Network Alternatives pg 107, 110; 7.2.2 Road Phasing Table 20, pg. 133 – 134	MTO suggests that the widening of highway 9 from Highway 10 to Dufferin County Road 18 be revised to extend further east to Mono Adjala Townline (the eastern-most boundary of the County), as the future widening of Highway 9 is planned to extend as far east as Highway 400 as per <i>Connecting the GGH</i> .	PPS 1.6.7.1, 1.6.8.1, 3 <i>Connecting the GGH</i> , Map 4: Current, planned and conceptual future road infrastructure	Pg 107 & 110: Widening of Highway 9 to a 4-lane roadway from Highway 10 to Mono Adjala Townline Dufferin County Road 18 Table 20, Row 8, "To" column: Dufferin County Road 18-Mono Adjala Townline

As a reminder, these comments are for the County's consideration- they are not prescriptive. Please let us know if you have any further questions.

Jessie Huang (she/her)

Planner, Planning Policy Office
System Optimization Policy Branch (SOPB) | Ministry of Transportation
Email: jessie.huang3@ontario.ca

December 8, 2023

CFN 70160

BY E-MAIL ONLY (tmp@simcoe.ca)

Ms. Silva Yousif
County of Dufferin
30 Centre Street
Orangeville, ON L9W 2X1

Dear Silva Yousif

**Re: Dufferin County Transportation Master Plan (TMP) Update
Humber River Watershed; Town of Mono; County of Dufferin**

These comments respond to the Transportation Master Plan Report received by Toronto and Region Conservation Authority (TRCA) on November 17, 2023.

OVERVIEW

This project involves development of a transportation Master Plan Study (Study) to provide direction for the planning, coordination and implementation of a multi-municipal road and transit network, active transportation amenities, and commuter facilities for the next 30 years and beyond. Dufferin County covers a vast growing area from north of Peel Region, and surrounded by Counties of Wellington, Grey and Simcoe, with a range of transportation challenges and opportunities.

Roadway Networks

Three alternatives for roadway networks were identified based on the screenline assessment for various areas within the County and evaluated with Alternative 3 as the preferred alternative. The Preferred Alternative 3 ensures that the identified roadway improvements are feasible for construction and fully accommodate the future traffic growth, while providing the County

Alternative 1: Do nothing. Based on the evaluation, the roadway network in and around the settlement areas, specially the Town of Shelburne and the Town of Grand Valley, will experience congested conditions.

Alternative 2: Under this scenario, roadway improvements have been proposed to address the deficiencies identified in the screenline assessment. In addition to road widening to 4-lane of 4 (four) County roads along various portions within the County, road widening to 4-lane of

3 (three) provincial roads along various portions within the County have been proposed to ease congestion and accommodate the future traffic growth in the County until 2051.

Alternative 3: Similar to Alternative 2, roadway improvements have been proposed to address deficiencies along with the improvements to the traffic through the settlement areas of the Town of Shelburne and the Town of Grand Valley. Under this alternative, a by-pass for truck traffic for the Town of Shelburne shown by a bubble encompassing the Town and a by-pass on the east side of the Town of Grand Valley has been recommended to ease truck traffic through the communities, ensure safety and address growth. In addition to road widening to 4-lane of 3 (three) County roads along various portions and construction of a new two-lane road to by-pass Grand Valley (between Dufferin County road 109 and Dufferin County Road 10) within the County, road widening to 4-lane of 2 (three) provincial roads and construction of a by-pass of Shelburne (on Highways 10 and 89) along various portions within the County have been proposed to ease congestion and accommodate the future traffic growth in the County until 2051.

In addition, the Study also recommends policy initiatives involving Complete Streets, road safety, and the expansion of the electric vehicle charging stations on public property.

Active Transportation and Transit Strategy

The Active Transportation strategy has considered Active Transportation Master Plans (if available) (ATMP) of the lower tier municipalities to integrate into a broad and connected master plan including on-road/off-road existing and proposed trails connectivity; road sharing signs and pedestrian signals; designated cyclist routes and facilities; connectivity with existing and proposed transit hubs, and, stakeholder engagement programs for programming and support of the AT networks. The Study has also proposed enhancement of transit system to accommodate future growth.

TRCA REVIEW

Staff have reviewed the study area associated with this project in accordance with the Conservation Authorities Act, including mandatory commenting on Planning Act and Environmental Assessment Act applications. TRCA undertakes review and commenting functions in accordance with The Living City Policies.

Staff understand that only the south-western portion of the study area is located within the TRCA jurisdiction. The study area includes the area between Highway 9 and areas just north of Sideroad 5, north-south and Mono Adjala Townline and 4th Line EHS, east-west. TRCA note interest in the recommendations for the identified alignments located within the TRCA jurisdiction just north of Highway 9 related to:

Road Infrastructure

- i) Highway 9 capacity expansion, from Highway 10 to County Road 18, recommended timeline is medium term (by 2041).

Active Transportation Infrastructure

- ii) The study illustrates an existing off-road active transportation network starting at Mono-Adjala Townline and Highway 9 exiting at County Road 18 and Side Road 5 and continuing west on Side Road 5 (the Bruce Trail). Beyond this point, the trail enters Nottawasaga Conservation Authority jurisdiction. The recommended time range for this is long term (by 2051).
- iii) In addition to the existing trail, a new route is proposed along Side Road 5, part of which is located within the TRCA jurisdiction and within the TRCA regulated areas. Recommended time range is medium term (by 2041).

TRCA staff notes that the Study recommends Highway 9's capacity expansion from Highway 10 (Dufferin county) to Highway 18. Highway 9 from Mono Adjala Townline to 4th Line EHS is located within the TRCA jurisdiction. By copy of this letter to the Ministry of Transportation (MTO), we are expressing our interest in works on Highway 9 to MTO. Highway 9 crosses through multiple watercourses and other natural features with TRCA's Areas of Interest. Furthermore, there are TRCA owned lands on the north and south sides of Highway 9 at various locations that may be impacted by the proposed works on Highway 9. TRCA has specific concerns as a landowner that should be addressed, please refer to comment # 4 in Appendix B.

TRCA staff have interest within the study area related to both impacts on natural systems, natural hazard management, and mitigating and adapting for the effects of climate change. At the next stages of the project/projects, opportunities to avoid, mitigate, restore, and as a last resort, compensate for impacts to valley and stream corridors, wetlands, and watercourses, as well as TRCA owned lands should be addressed. Additionally, both source water protection and best management practices that support climate change mitigation and adaptation must be considered. Linear infrastructure such as roads have various long-term impacts on the natural environment including the form and function of biodiversity habitat and their survival. Of particular importance to road infrastructure is identification and analysis of existing habitat, wildlife movement corridors and potential impacts to habitat connectivity arising from the projects in this TMP. Therefore, best management practices in road ecology needs to be included for implementation in this TMP. TRCA has developed guidelines to help inform planning documents and design. As such, TRCA will continue to work with the County and will provide any assistance when needed, please refer to comment #6 and 7 for further details.

Staff have completed the review of this submission and have no objection in principle to the preferred alternative solutions subject to the detailed comments provided in Appendix B: TRCA Comments and Proponent Responses. A listing of documents reviewed is provided in Appendix A: Documents Reviewed by TRCA.

ADDITIONAL CONTACT INFORMATION

The subject property appears to fall within the Significant Groundwater Recharge Area (SGRA), and Highly Vulnerable Aquifers (HVA) as described in the Toronto and Region Source Protection Authority

(TRSPA) Assessment Report. For additional support, consult the Regional Risk Management Office/Official as copied on this letter.

RESUBMISSION REQUIREMENTS

1. Please ensure TRCA receives a digital copy of the final Master Plan. The final Master Plan document should be accompanied by a covering letter which uses the numbering scheme provided in this letter and identifies how these comments have been addressed. Please ensure to send this information to my attention.
2. Follow the TRCA Digital Submission Requirements for Environmental Assessment Documents to ensure all required information is provided in future submissions.

Should you have any questions, please contact me at 437.880.2429 or at Shirin.varzgani@trca.ca.

Regards,

Shirin Varzgani

Shirin Varzgani, MES (PI.), MIP
Senior Planner, Infrastructure Planning and Permits
Development and Engineering Services

SV/

Attached: Appendix A: Documents Reviewed by TRCA
Appendix B: TRCA Comments and Proponent Responses
Enclosed: Appendix B: TRCA Comments and Proponent Responses, WORD digital file
for consultant/proponent response purposes

BY E-MAIL

cc: WSP: Brett Sears, Senior Project Manager (brett.sears@wsp.com)
Source Water: sourcewater@peelregion.ca
MTO: Liaquat Ali, Traffic Specialist, Ontario Ministry of Transportation
(liaquat.ali@ontario.ca)


TRCA: Suzanne Bevan, Senior Manager, Infrastructure Planning and Permits
Jason Wagler, Senior Manager, Development Planning and Permits
Victoria Kramkowski, Senior Manager, Government & Community Relations

APPENDIX A: DOCUMENTS REVIEWED BY TRCA


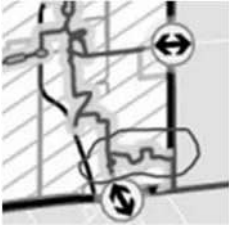
DOCUMENTS REVIEWED

1. Transportation Master Plan – Dufferin County; prepared by WSP; dated October 2023; received by TRCA on November 17, 2023.

APPENDIX B: TRCA COMMENTS AND PROPONENT RESPONSES

ITEM	CONCERN	TRCA COMMENTS (December 8, 2023)	PROponent/CONSULTANT RESPONSE (INSERT DATE)
1.	General	<p>TRCA requires that the proposed alternative for all road infrastructure and active transportation networks within the TRCA jurisdiction considers opportunities to avoid, mitigate, restore, and as a last resort, compensate for impacts to valley and stream corridors, wetlands, and watercourses, as well as TRCA Owned Lands should be addressed.</p> <p>We understand that at this stage the information provided is of a high level and further details will be provided during future EAs and detailed design phases. Staff note that it is difficult to provide input to identified upgrades and expansions at this stage with the available information. TRCA is concerned that some of the proposed upgrades/improvements/expansions may be sited within natural system with impacts on natural hazards (floodplain and erosion). TRCA will provide further comments and requirements related to future EAs and permitting requirements, once this information is available. At the next stages of the project/projects, opportunities to avoid, mitigate, restore, and as a last resort, compensate for impacts to valley and stream corridors, wetlands, and watercourses, as well as TRCA Owned Lands should be addressed. Additionally, both source water protection and best management practices that support climate change mitigation and adaptation must be considered.</p>	
2.		<p>a. TRCA staff notes that the exhibits show an existing (blue circled) off-road trail route. Based on our mapping, there is a TRCA Authorized Trail that appears to be in this approximate area. Please clarify and confirm whether this is the same trail.</p> 	

ITEM	CONCERN	TRCA COMMENTS (December 8, 2023)	PROPONENT/CONSULTANT RESPONSE (INSERT DATE)
		<p>b. There are existing TRCA Authorized Trails (including the Bruce Trail) located within the TRCA jurisdiction just to north and south of Highway 9. It is not clear whether the TMP proposes enhancement to these existing trails (including Bruce Trail). Except for the new proposed trail connectivity at Sideroad 5, it is not clear whether further connectivity options to these existing trails has been considered under the ATMP in this TMP which is a missed opportunity for improving regional connectivity, if not considered. Based on TRCA's Trails Strategy for Greater Toronto Region, trails connectivity from north of Highway 9 that runs parallel to County Road 18 and has been identified in this Study as an existing trail (light brown line in the map below – see red arrow). Also, there is a mention of a new trail parallel to County Road 18, however, it is not clear whether this is the trail. Please clarify. For further information regarding TRCA Trails Strategy for the Greater Toronto Region, please refer to: TRCA_TrailStrategy-2019-Sept-update-FA-sglpqs.pdf (trcaca.s3.ca-central-1.amazonaws.com)</p> <div data-bbox="480 883 768 1349" data-label="Image"> </div> <div data-bbox="800 883 1220 1349" data-label="Image"> </div>	

ITEM	CONCERN	TRCA COMMENTS (December 8, 2023)	PROPONENT/CONSULTANT RESPONSE (INSERT DATE)
3.	TRCA Owned Lands and associated Archaeology requirements	<p>Staff notes that there are recommendations for improvements and upgrades to trails network however it is not clear whether there will be enhancements proposed for the existing off-road active transportation infrastructure in the report. The route shown in the exhibits may pass through or are located adjacent to TRCA Owned Land.</p> <div style="display: flex; justify-content: space-around;">   </div> <p>a. If TRCA Owned Land transfer or easement is required for the implementation of the preferred alternative, permission, and approval from TRCA and the Minister of Natural Resources and Forestry are required. The design must demonstrate that TRCA program and policy objectives are met.</p> <p>b. Archaeological investigations will need to be completed by TRCA Archaeologists once the scope of proposed alignments are confirmed and further discussions will need to take place should TRCA Owned Lands be required for the proposed alignments. An archaeological review by TRCA’s archaeological staff must precede any disturbance to TRCA property.</p> <p>It is recommended that a note be added to the Reports.</p>	
4.	Stormwater management /flood plain/erosion control	<p>Any proposed enhancements and capacity improvements of existing road infrastructure, transit infrastructure or active transportation infrastructure such as trail or cycling routes within the TRCA regulated areas must conform to the Living City Policies (2014). Evaluations should be conducted to assess alterations in grades, drainage patterns, pervious areas, or potential increases in peak flow resulting from the proposed modifications. Appropriate mitigation measures should be put in place to</p>	

ITEM	CONCERN	TRCA COMMENTS (December 8, 2023)	PROPONENT/CONSULTANT RESPONSE (INSERT DATE)
		<p>counteract any adverse impact on the environment. For additional details and guidance, the proponent can consult the following TRCA guidelines and criteria:</p> <ul style="list-style-type: none"> i. <i>The TRCA Stormwater Management Criteria (2012)</i> Link ii. <i>TRCA Low Impact Development Guide (2010)</i> Link iii. <i>TRCA Valley and Stream Corridor Crossings Guidelines (2015)</i> Link , and, iv. <i>TRCA Erosion and Sediment Control Guide for Urban Construction (2019)</i> Link. <p>It is recommended that a commitment be added to the Report and references the above-noted guidelines.</p>	
5.	Natural Environment	<p>Healthy natural ecosystems and environment provide important resources for the County and the Towns within it. They provide critical ecosystem services such as reduced risk from natural hazards like flooding and erosion, clean air, and water, increased recreation opportunities, habitat for local biodiversity, and economic viability. The project area includes an abundance of natural features and areas that provide these services.</p> <p>It is important to keep in consideration early on to following the mitigation hierarchy, where possible with consideration of factors from other disciplines. This includes first avoiding and minimizing impacts to the natural environment, then plan for mitigating, remediating and finally considering compensating negative effects of the project on the natural environment. High level commitments need to be included in this TMP for this purpose as Plans are typically not fully developed and finalized until detailed design. Conservation Authorities can assist in incorporating some of this language and information at the early stage as outlined in the specific comments in this table. In addition, the proponents need to consult TRCA and other agencies during the detailed design stage for a more refined approach when these plans are anticipated to be finalized.</p>	
6.	Habitat Connectivity	<p>Linear infrastructure such as roads have various long-term impacts on the natural environment including the form and function of biodiversity habitat and their survival. Commitments to address these impacts and guidance for subsequent infrastructure</p>	

ITEM	CONCERN	TRCA COMMENTS (December 8, 2023)	PROPONENT/CONSULTANT RESPONSE (INSERT DATE)
	and Wildlife Passages	<p>planning processes need to be included in the TMP. Of particular importance is committing to analysis and identification of priority areas for existing habitat, wildlife movement corridors, potential impacts to habitat connectivity from the projects and highlighting the best management practices should be included in this TMP.</p> <p>To this end, TRCA can provide technical and policy guidance, modelled and field data (where available) that can help inform opportunities and areas of concern about habitat connectivity and wildlife crossings in the study area to incorporate into the development of wildlife crossing design for the projects within the TRCA jurisdiction. TRCA Crossings Guideline for Valley and Stream Corridors (2015) provides further guidance on this regard and additional information and data can be provided upon request. In addition, for specific watersheds the integrated watershed plan also provides finer level of analysis and data to facilitate this work. For this purpose, please ensure continued engagement with our staff.</p> <p>Additionally, during preliminary design, watercourse crossing reports will need to be developed for each watercourse crossing/or groups of crossings that will be multi-disciplinary (i.e., fish and fish habitat, terrestrial / wildlife movement, fluvial geomorphology, hydrology/hydraulics, valley form / slopes etc.). The combined input will be used to generate the minimum span requirements and will inform, realignment recommendations. Opportunities for wildlife passages and incorporation of road ecology principles will need to be identified during preliminary design. Hence, a commitment needs to be added to the TMP.</p>	
7.	Hydrogeology/ Geotechnical Engineering	TRCA may require geotechnical or hydrogeological information and to be made available through the future stages for review, and to identify appropriate mitigation measures with respect to potential impacts to natural features and functions. Staff recommends a commitment be added in the TMP.	
8.	Slopes and Top of Bank	TRCA may require detailed geotechnical reports for the proposed upgrades to active transportation networks located close to the top of bank of steep slopes and/or on	

ITEM	CONCERN	TRCA COMMENTS (December 8, 2023)	PROPONENT/CONSULTANT RESPONSE (INSERT DATE)
		<p>slopes. The TRCA geotechnical staff may have concerns that slope erosion may have a negative impact on the proposed trails and may not support the placement of trails close to the top of bank or on slopes. To ensure that the proposed trails are safe from slope erosion, the routes should be realigned and placed at least 10m from the stable top of bank. Staff will provide further comments once detailed information is submitted for review. Staff recommends a commitment be added in the TMP.</p>	



November 24, 2023
via email

Silva Yousif, PMP, MCIP, RPP, EIT
Senior Planner, Development and Tourism
County of Dufferin
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syousif@dufferincounty.ca

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Senior Project Manager
Transportation Planning and Science, WSP
289-982-4752
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Re: Transportation Master Plan (TMP)
Municipal Class Environmental Assessment
Dufferin County

The Grand River Conservation Authority (GRCA) is in receipt of the Transportation Master Plan (TMP) (Prepared by WSP, dated October 2023) for Dufferin County, prepared following the Municipal Class Environmental Assessment (Class EA) process for master plans. We understand the TMP will guide the enhancement of the existing multi-modal transportation network for Dufferin County to accommodate the forecast growth in population and employment to the year 2051.

The TMP may propose measures that have the potential to impact features regulated by the GRCA. Information currently available at this office indicates that the study area within the GRCA's watershed contains watercourses, floodplains, wetlands, erosion slopes and valley slopes that are regulated by the GRCA.

All projects recommended in the TMP that proceed to subsequent planning and/or design should be screened to determine if they may impact a feature regulated under Ontario Regulation 150/06 (Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation). Our web mapping is available at <https://maps.grandriver.ca/web-gis/public/>. Any projects within the GRCA's Regulation Limit will require a permit from the GRCA pursuant to Ontario Regulation 150/06. In general, the County should be conscious of GRCA's public infrastructure policies, as applicable, where transportation facilities may interact with floodplains (8.1.15, 8.1.16), watercourses (9.1.2), erosion hazards (8.2.21, 8.1.22) and wetlands (8.4.6, 8.4.7).

The GRCA supports and encourages the development of new and/or updated comprehensive plans that assess the significance of wetlands and watercourses at a landscape or watershed scale. Comprehensive studies and plans provide general guidance for future site-specific studies that may be required by the GRCA and other regulatory agencies prior to the issuance of permits for large and/or complex development projects. Such studies will typically determine

whether and how future development will affect regulated hazard features and related natural heritage features and functions.

We understand that Alternative 3 has been chosen as the recommended alternative, which provides roadway improvements supported by an active transportation network, recommendations for increased GO Transit service, and other policy initiatives. Projects identified in the recommended alternative may require the issuance of a permit from the GRCA pursuant to Ontario Regulation 150/06, including: the widening of County Road 109, the construction of a new two-lane road along Amaranth East Luther Townline, and projects within a portion of the proposed Shelburne By-pass Study Area. Conceptual and final design details as well as an assessment of impacts to and mitigation strategies for flooding, erosion, and water balance may be required by the GRCA. Consulting the GRCA early in subsequent project planning and design helps identify what, how, and to what degree GRCA policies will apply. The GRCA will continue to work with the County in balancing public infrastructure objectives with natural hazard management.

Projects such as bridge and culvert replacements should demonstrate that there are no adverse hydraulic or fluvial impacts to the watercourse, no increase to the risk of flood damage to upstream or downstream properties, and no loss of flood storage. Depending on the location and scope of project, further information and studies may be required including but not limited to a hydraulic / floodplain analysis; Environmental Impact Study (EIS) to evaluate hydrological impacts to adjacent wetlands and watercourses; and / or slope stability assessment.

We understand that the TMP serves to satisfy Phases 1 (problem/opportunity/statement) and 2 (assessment of alternatives) of the Municipal Class EA planning and design process. Recommended projects that fall under Schedule C of the Class EA Document will continue to Phase 3 (Assessment of Design Alternatives). The GRCA looks forward to the opportunity to provide further comments as the projects recommended within the TMP progress.

If you have any questions or require additional information, please contact me at 519-621-2763, extension 2236 or clorenz@grandriver.ca.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Lorenz', with a stylized flourish at the end.

Chris Lorenz, M.Sc.
Resource Planner
Grand River Conservation Authority



Figure 12. Truck Bypass Route - Option 1



Source: Town of Shelburne, 2019



A community that grows together

Report To: Warden White and Members of County Council

Meeting Date: June 13, 2024

Subject: Strategic Plan Update #6

From: Sonya Pritchard, Chief Administrative Officer

Recommendation

THAT the report of the Chief Administrative Officer, dated June 13, 2024, with respect to Strategic Plan Update #6, be received.

Executive Summary

Regular updates on the Strategic Plan are important to ensure Council and the community are aware of the progress. The scope of priorities and initiatives in the Plan are broad and many are multi-year projects. Breaking down the work into achievable objectives is key to long term success. This report identifies the work completed or ongoing to date in 2024.

Background

Strategic Plan 2023-2026 was adopted by County Council at the June 8, 2023 meeting following months of background work, consultation, analysis, and review. The Plan is a high-level set of interconnected priorities and goals grounded in a clear vision, mission and values supported by the introduction of two new lenses. (See *Strategic Plan at a Glance* attached.)

Vision – A community that grows together.

Mission – Providing programs and services that foster a thriving, equitable, and resilient community in an ever-changing world.

Values – Collaboration, Accountability, Innovation, Compassion, and Courage

Lenses – Equity and Climate

Discussion

Priority Areas

There is significant work planned throughout 2024 to advance the priority areas. Major initiatives commencing or continuing in 2024 are identified below.

Climate and Environment

Goal 1 – Establish the County as a Leader in Climate Action

- Green Development standards project in progress in collaboration with Grey and Wellington Counties to ensure new development is environmentally, socially, and economically sustainable
 - The Background Report for project is complete and Communications and Engagement Plan is currently being implemented for municipal staff, developers, and Dufferin residents
 - Continued work in 2024 will include development of a Business and Talent Attraction Plan as well as and drafting and finalization of Green Development Standards
- BetterHomes Dufferin program will provide funding for home retrofits for reducing energy use and building resilience
 - Application to the Federation of Canadian Municipalities’ Community Efficiency Financing Program for \$15 million submitted in May 2024. If successful, Climate and Energy Division will initiate startup activities and project administration with project partners
- Rural Recharge initiative is a network of Electric Vehicle (EV) Charging Stations being developed in partnership with the Counties of Bruce, Dufferin, Grey, Huron, Perth, and Wellington
 - The project team has been awarded the Ivy Network (owned by Hydro One) to own and install the charging network across the participating counties
 - Funding application has been submitted to the province’s ChargeON program and additional funding through Natural Resource Canada’s Zero Emission Vehicle Infrastructure Program will be sought to support the project
 - Site finalization and the start of installation expected by end of 2024
- Experimental Acres program supports a farmer-led discovery of new practices to build soil health and enhance carbon recapture. 2024 program delivered by Grey Agricultural Services
 - 3 Dufferin farmers accepted into 2024 program and first site visits completed in May

- Equity and Climate Lens assessment tool in development in collaboration with the People and Equity Department to foreground equity and climate considerations in new or changing County policies, programs and services
 - A community of practice has been established and work will continue throughout 2024 to refine the Equity and Climate Lens Tool
- Education to empower the community to participate in climate solutions ongoing
 - 2024 Home Flood Protection campaign complete in collaboration with Emergency Preparedness division
 - Program evaluation and update complete for Youth Climate Activation Circle.
 - 7 community events/workshops attended as of June 2024
- Right sizing the County's fleet
 - Implementing Corporate wide car-sharing software
- Electric Vehicle capital replacements
 - Working to procure three (3) additional EV vehicles to the fleet
- Tender in progress for upgrade of electrical capacity to the Operations Centre to support additional EV charging stations
- Replacement to energy efficient windows at all County owned Community Housing buildings
- Purchasing IT assets from manufacturers designed with sustainability in mind:
 - Laptops made with recycled materials such as post-consumer recycled plastic, ocean-bound plastic, bio-based plastic and reclaimed carbon fiber
 - Uses sustainable packaging materials
 - Laptops and servers prioritize energy efficiency by using energy-smart fans, efficient circuit boards, processors, power supplies, and memory
- Engaged all County community housing tenants to assist with personal climate and emergency preparedness

Goal 2 – Enhance and Conserve Dufferin's Natural Environment

- Continuing to implement the Long-Term Waste Strategy
 - Developing a proposal for Household Hazardous Waste Mobile Units
 - Waste audits to be conducted in 2024 to prepare for Strategy update in 2025
- Hosted a community Wildfire Workshop
 - Educated municipal decision makers about wildfire threats
 - Completed a wildfire exercise to ensure readiness for a wildfire response
 - Conducted a community survey to collect data on the current level of preparedness for climate related emergencies
 - Public information sessions to reduce risks
- Rural Water Quality Program updated with climate lens and new contract is being finalized

- Creation of Oak Wilt Response Plan
 - Preparation for the response to oak wilt through the training of County Facilities and County Operations staff and the Dufferin-Caledon Roads Group on pruning restrictions and oak wilt symptom identification
- Prioritizing the identification and eradication of invasive plant species in the Dufferin County Forest
- Protecting the quality and integrity of ecosystems in the Dufferin County Forest, including air, water, land and biota; and, where quality and integrity have been diminished, encouraging restoration or remediation to healthy conditions; while providing a variety of social and economic benefits to the public

Community

Goal 1 – Increase Affordable and Attainable Housing Options

- Housing Strategy to identify opportunities to support and develop affordable housing options
 - Master Housing Strategy is underway
 - Working with consultants to engage the community on housing related concerns and issues. Draft of community survey is attached
 - Initial inspection of existing County owned housing complete
 - Data gathering ongoing
- Continuing to work with Community Advisory Board (CAB) on community planning with supports to compliment and progress the work of housing for the most vulnerable
- Created more affordable housing through collaboration with Services and Housing In the Province on new units at 236 First Street

Goal 2 – Support Community Safety and Well-being through Community Partnerships

- Completed Community Safety and Well-Being survey
- In collaboration with HCIA and stakeholders, update and implement CSWB Plan 2021-2024
- Collaborate with stakeholders across the County on NG911 transition

Goal 3 – Explore opportunities to improve access to health care services

- Participating in advocacy efforts through the Western Ontario Warden’s Caucus for better mental health and addictions services and ongoing funding for the crisis response teams
- Staff and Council representatives participating in the physician recruitment initiative
- Use municipal conferences to request delegations for advocacy on local health services

- Attended meeting with Minister Jones at Queen's Park
- Attend advocacy networking groups through a Collaborative Council Table for Headwaters Healthcare – Ontario Health Team

Economy

Goal 1 – Advance county-wide economic development and workforce development

- New Economic Development Strategy
 - Community engagement – one workshop and one roundtable remaining to gather input from the community
 - Data analysis, summary of findings
 - Recommendations
- Tourism Strategy Update underway with support from Central Counties Tourism
- Explore Dufferin Guide printed and distributed (10,000 copies printed)
- Explore Dufferin Tourism website launched
- Continue work for Child Care Workforce Strategy roll out in partnership with Georgian College
- Collaboration with licensed child care providers to create additional child care spaces, increasing access and inclusion
- Collaboration with licensed child care providers to support the Early Childhood Educator Sector as ongoing initiatives with the Workforce Strategy

Goal 2 – Improve Broadband and Cellular Connectivity

- Continuing to work with SWIFT to advance broadband access

Governance

Goal 1 - Identify Opportunities to Improve Governance and Service Delivery

- Governance and Service Delivery Phase 1
 - Interviews with Council, County CAO and local CAOs to identify top priorities and themes completed – Planning, Economic Development, Building Services and Fire Services most noted areas to review
 - Information gathering and data analysis to be completed by Q3
 - Council workshop to be scheduled in Q3
- Fire Services Review
 - Work ongoing, interviews, review of services underway
 - Review of Community Risk Assessment once completed to take place
- Digital Transformation/Modernization initiatives
 - Implementation of Financial system underway, expected completion in Q1 of 2025
 - Review of HRIS system options to be completed in Q3
 - New claims management software to be implemented in Q3

- Implementation of Agenda Management Software to be in place by Q4
- Environmental and Social Governance Framework
 - Initiation of risk assessments to develop a risk register to identify impact of environment and social risks
 - Risk Strategy policy development to be undertaken by Q4
- Asset Management enhancements and updates
- Review of policies and procedures to ensure application of climate and equity lenses continues
- Updating the Procurement By-Law with improved streamlining and increased alignment with the Corporate Strategic Plan
- Review of Accountability Policies underway

Goal 2 – Improve the County’s internal and external communications

- County external strategic communications planned in development, to be implemented in 2025
- Corporate response framework, flag raising and proclamation policies in development to support County’s DEI efforts
- County social media policy under review

Equity

Goal 1 – Align Services Programs and Infrastructure with Changing Community Needs

- Community Engagement Framework completed and being applied for all engagement initiatives in 2024
- Older Adults Service Review
 - RFP awarded
 - Staff are working with the consultants to gather information and establish timelines
 - Draft survey (attached) has been developed and available in a variety of formats to older adults in the community
 - Community engagement events confirmed:
 - June 12 – Orangeville Library
 - June 19 – New Horizons Seniors Centre
 - Work to be completed in collaboration with Housing Strategy project
 - Review of Older Adult Transportation Services underway
 - Data scan for programs in communities outside of Dufferin
 - Review of ways to enhance services – findings report to Council with recommendations upcoming
- Continue work with Dufferin County Equity Collaborative (DCEC) to improve local services and supports for vulnerable populations

- Continue work with Coordinated Access Table (CAT) to better serve those experiencing homelessness
- Research conducted on best practices to initiate a Supplier Diversity Procurement Plan and eventual Environmental Social Governance Policy
- Reaching Home - Collaboration with local partners to place and support homelessness services in the community to serve those most in need
- New Operations Centre Project to address service levels, response times, changing weather patterns, space constraints and equipment storage. Initial assessment and site investigation is underway

Goal 2 – Ensure that the County is an inclusive, equitable and supportive employer of choice

- Advancing recommendation in the Equity Strategy including:
 - Fostering Inclusive Teams: Transgender Inclusion in the Workplace Training, Anti-Racism and Anti-Oppression training
 - Indigenous Awareness Training, Indigenous Relations for Local Governments Training
 - Hired Equity Manager and Human Rights & Respect in the Workplace Investigator
 - Pilot of Recruitment Equity Screening Tool (REST)
 - Community of Practice for the development of Equity & Climate Lens Tool
 - Union Pay Equity Review Process
- Total Compensation Review completed
 - Implementation of approved Total Compensation Review
- Policy Development & Revision
 - Creed and the Accommodation of Spiritual & Religious Observances under review
 - Comprehensive review process for Remote/Hybrid Work Policy underway
 - Bereavement Policy Revision underway

Financial, Staffing, Legal, or IT Considerations

The work identified for 2024 is consistent with the resources available in the 2024 budget.

Respectfully Submitted By:

Sonya Pritchard
Chief Administrative Officer

Attachments:

- Strategic Plan at a Glance
- Draft Master Housing Strategy Survey
- Draft Older Adults Survey

STRATEGIC PLAN AT A GLANCE

Vision






A community that grows together.

Mission

Providing programs and services that foster a thriving, equitable and resilient community in an ever-changing world.

Values

Collaboration | Accountability | Innovation | Compassion | Courage

EQUITY	 Climate & Environment	<ol style="list-style-type: none">1. Establish the County as a leader in climate action.2. Enhance and conserve Dufferin's natural environment.	CLIMATE
	 Community	<ol style="list-style-type: none">1. Increase affordable and attainable housing options.2. Support community well-being and safety through collaboration and partnerships.3. Explore opportunities to improve access to healthcare services.	
	 Economy	<ol style="list-style-type: none">1. Advance County-wide economic development workforce development.2. Improve broadband and cellular connectivity.	
	 Governance	<ol style="list-style-type: none">1. Identify opportunities to improve governance and service delivery.2. Improve the County's internal and external communication.	
	 Equity	<ol style="list-style-type: none">1. Align programs, services and infrastructure with changing community needs.2. Ensure the County is an inclusive, equitable, and supportive Employer of Choice.	

Dufferin County Housing Survey

Increasing affordable and attainable housing options is a priority for the County. As part of work underway to prepare a Master Housing Strategy, we are asking for your assistance in identifying current and future housing needs and gaps across the County.

We want to hear about what you, your family and friends, and neighbours are currently experiencing related to housing in Dufferin County, and your ideas to address housing needs.

The information on this survey is collected under the authority of section 10, Municipal Act. The information will only be used to improve Dufferin County's commitment to public engagement and is subject to the provisions of the Municipal Freedom of Information and Protection of Privacy Act, 1990. Any questions about the survey or other consultation opportunities can be directed to:

Jodi Ball
Consultation Lead
jodi@jconsultinggroup.ca
905-399-5634

Demographics

1. Are you a resident of the County of Dufferin?

- Yes
- No

2. Please tell us which community you live in:

- Amaranth
- East Garafraxa
- Grand Valley
- Melancthon
- Mono
- Mulmur
- Orangeville
- Shelburne

3. What is your age group?

- 18-24
- 25-34
- 35-54

- 55-64
- 65-74
- 75-84
- 85+

4. What racial/ethnic groups do you belong to? Select all that apply.

Please select your answer(s) based on how you describe yourself. Race and ethnicity are recognized as variable social categories across cultures. These options are non-exhaustive and represent a mix of racial identities, ethnic groups, and national and geographic origins. Please use the comment box to provide further detail, if appropriate.

- Asian - South (e.g. East Indian, Pakistani, Sri Lankan)
- Asian - East (e.g. Chinese, Japanese, Korean)
- Asian - South East (e.g. Malaysian, Filipino, Vietnamese)
- Asian - North American (e.g. Canadian, American)
- Asian - Caribbean
- Black - African (e.g. Ghanaian, Kenyan, Somali)
- Black - Caribbean (e.g. Barbadian, Jamaican)
- Black - European (e.g. English, Dutch, Portuguese)
- Black - Latin American
- Black - North American (e.g. Canadian, American)
- First Nations
- Hispanic - Caribbean/ Central American (e.g. Mexican, Cuban)
- Indian - Caribbean (e.g. Guyanese with origins in India)
- Indigenous - North America
- Indigenous - Oceania
- Jewish
- Inuit
- Latin American (e.g. Argentinean, Chilean, Salvadoran)
- Multiracial
- Métis
- Middle Eastern/North African (e.g. Egyptian, Iranian, Lebanese)
- Pacific Islander (e.g. Fiji, Tonga, Tahiti)
- Pacific Islander - US (e.g. Hawaii, Guam, Samoa)
- White - African
- White - Caribbean
- White - European (e.g. English, Italian, Portuguese, Russian)
- White - North American (e.g. Canadian, American)
- White - Oceania (e.g. Australian, New Zealander)

- I prefer to self-describe (please specify in the comment box).
- I prefer not to answer.

5. What is your gender identity?

- Woman
- Man
- Trans Woman
- Trans Man
- Two Spirit
- Non-Binary
- Not specified above (please specify)
- Prefer not to answer

6. What is your immigration status?

Immigrant status refers to whether the person is a non-immigrant, an immigrant or a non-permanent resident.

Non immigrant (includes persons who are Canadian citizens by birth)

Immigrant (includes persons who are, or who have ever been, landed immigrants or permanent residents. Such persons have been granted the right to live in Canada permanently by immigration authorities. Immigrants who have obtained Canadian citizenship by naturalization are included in this category)

Non-permanent resident (includes persons from another country with a usual place of residence in Canada and who have a work or study permit or who have claimed refugee status)

7. How do you describe your ability status?

(Select all that apply.)

- Intellectual disability
- Learning disability or a diagnosis that interferes with your learning or ability to concentrate (e.g., dyslexia, auditory processing disorder)
- Long-term medical illness (e.g., epilepsy, cystic fibrosis)
- Long-term mental health condition (e.g., depression, anxiety)
- Mobility impairment
- Sensory impairment (hearing and/or vision NOT correctable by glasses or contact lenses)
- Sensory processing or integration disorder

- Temporary impairment resulting from illness or injury (e.g., broken ankle, surgery)
- I do not have a disability or impairment
- I prefer to self-describe (please specify in the comment box).
- I prefer not to answer.

8. What is your annual household income?

- \$21,800 or below
- \$21,801 - \$54,500
- \$54,501 - \$87,200
- \$87,201 - \$130,800
- \$130,801 and above

9. What is your current housing situation?

- Own my home
- Rent my home
- Share a home with family or friends
- Preparing to enter the housing market
- Assisted living facility
- Experiencing homelessness
- Other (please specify)

10. How many people live in your household?

- 1
- 2-3
- 4-5
- 6 or more people

Current Housing Needs and Gaps

11. Do you feel your current housing meets your needs?

- Yes
- No

12. What are the main challenges you face with your current housing?

- Affordability
- Size
- Condition
- Physical accessibility
- Lack of access to support services
- Other (please specify)

13. Have you experienced difficulty finding suitable housing in the past year?

- Yes
- No

14. What difficulties or barriers do you face in accessing housing that meets your needs? (Select all that apply)

- Affordability (housing is too expensive)
- Lack of available housing units
- Long waiting lists for suitable housing
- Housing options are not in a desirable location or too far from family, friends or necessary services
- Housing options are not physically accessible (e.g. lack of ramps, elevators)
- Housing units are too small
- Housing units are too large
- Lack of housing options that meet specific needs (eg. single-level homes)
- Lack of culturally appropriate housing
- Quality and condition of housing options
- Lack of support services in the housing community or difficulty accessing support services
- Unaware of available housing options or difficulty finding information about suitable housing options
- Complicated application processes
- Landlord screening issues (e.g. eviction history, credit score)
- Preference for staying in current home despite challenges, including emotional attachment to current home or neighbourhood
- Other (please specify)

Adding two questions re: affordability.

Renters – What is the maximum amount you can afford to pay monthly for rent?

Owners – What is the maximum amount you can afford to pay monthly for a mortgage payment?

Future Housing Demands

15. Do you anticipate moving in the next 5 years?

- Yes
- No
- Unsure

16. What type of housing do you think you will need in the next 5 years?

- Smaller home
- Larger home
- Rental apartment
- Owned condo
- Assisted living
- Long term care (Nursing home)
- Shared housing
- Other (please specify)

17. What size of housing unit do you anticipate needing?

- 1 bedroom
- 2 bedroom
- 3 bedroom
- 4 or more bedrooms

18. What level of affordability would be most important to you in the future?

- Subsidized rental
- Below average market rents
- Market rate rental or ownership

Housing Priorities For The Community

19. Thinking more broadly about housing needs in Dufferin County, what types of housing should be prioritized for development in the community?

- Smaller units
- Single-level units
- Subsidized rental housing (non-senior)
- Seniors subsidized rental housing
- Seniors housing that offers support services
- Physically accessible units
- Affordable rentals
- Market rate rentals
- Condominiums
- Family-sized units
- Assisted living
- Long term care (nursing homes)
- Facilities that offer specialized care for seniors with dementia or other cognitive impairments
- Shared housing
- Multigenerational developments
- Interim housing (emergency shelter and transitional housing)
- Other (please specify)

Potential Initiatives And Programs

20. What types of housing programs, incentives, or other initiatives do you think would help address housing needs in the community?

- Home share program
- Intergenerational program that combines housing for seniors and younger families where each household has separate units but shared spaces or facilities
- Second unit programs
- Modular or pre-fabricated housing
- Rent-to-own programs
- Shared-equity programs
- Financial incentives to encourage the development of affordable housing
- Planning tools to encourage development of affordable housing
- Coordinated access to services and supports

- Programs that provide additional support services (including community and health related supports)
- More rent subsidies
- More education and awareness of current programs, services, and supports
- Other (please specify)

21. What other ideas or strategies would you like to see the County of Dufferin include in its Master Housing Strategy?

DRAFT

Older Adults Survey – Draft May 29 ‘24

The County of Dufferin is conducting an Older Adult Services Review to understand the needs of older adults, improve service delivery and expand the scope of services offered to the older adult population.

The County has engaged TWC to support this initiative, including facilitating various options to hear from older adults across Dufferin County.

The survey is aimed at hearing directly from Dufferin County residents 55 years of age and older.

The results of this survey will help inform the Older Adult Services Review and provide direction to the County on its programming and services for older adults and seniors.

1. Are you a resident of the County of Dufferin?

2. Please tell us which community you live in:

- Amaranth
- East Garafraxa
- Grand Valley
- Melancthon
- Mono
- Mulmur
- Orangeville
- Shelburne

3. What is your current age range?

- 55-64
- 65-74
- 75-84
- 85+

4. What is your gender identity?

- Woman
- Man
- Trans Woman
- Trans Man
- Two Spirit
- Non-Binary

- Not specified above (please specify)
- Prefer not to answer

5. What is your current living situation?

- Living alone
- Living with spouse/partner
- Living with relative(s)/family
- Other (please specify)

6. Do you identify as being from any of the following communities?

- Indigenous (First Nations, Inuit, or Métis)
- Recent immigrant (in past 10 years) or refugee
- 2SLGBTQIA+
- Racialized minority
- Disability
- None
- Prefer not to answer

7. Which of the following types of services do you currently access? (Select all that apply)

- Home care services (health services, bathing, dressing, toileting, mobility assistance)
- Housekeeping services (cleaning, laundry, dishwashing, garbage removal)
- Home maintenance (yard work such as lawn mowing or snow shoveling or minor home repairs)
- Food and nutrition, such as meal delivery or dining program
- Transportation services (rides to medical appointments, rides for errands, transportation for social or recreational activities)
- Social or recreational programs
- Exercise, fitness and sport programs
- Physical or mental health or wellness services (physical therapy exercises, monitoring blood pressure or blood sugar, medication management, support group, mental health case management)
- Respite services
- Emergency response services (medical alert devices, regular check-in calls or visits)
- Technology assistance (setting up computers, tablets or phones, assistance with video calls or emails)
- Other (please specify)

8. Do you access any of these services through Dufferin County Community Support Services?

- Yes
- No

9. Which other service providers do you receive these services from?

10. How did you get connected with these service providers? (Select all that apply)

- Referred by a doctor or nurse
- Referred by a hospital
- Referred by a social worker
- Referred by a community organization
- Recommended by family or friends
- Word of mouth from other community members
- Information received at community centre or senior services location
- Attended a community event
- Connected through a government agency
- Referred by Dufferin County Community Support Services
- Found through an internet search or community websites
- Brochures, flyers, or newspaper ads
- Referred by a 211 service or similar hotline
- Referred by faith-based organization
- Contacted service provider directly
- Other (please specify)

11. If you have accessed services through Dufferin County Community Support Services, how have these services benefited you?

12. If you have accessed services through Dufferin County Community Support Services, what improvements would you suggest?

13. Are there any services you need but are not currently receiving? (Select all that apply)

- Home care services (health services, bathing, dressing, toileting, mobility assistance)
- Housekeeping services (cleaning, laundry, dishwashing, garbage removal)
- Home maintenance (yard work such as lawn mowing or snow shoveling or minor home repairs)

- Food and nutrition, such as meal delivery or dining program
- Transportation services (rides to medical appointments, rides for errands, transportation for social or recreational activities)
- Social or recreational programs
- Exercise, fitness and sport programs
- Physical or mental health or wellness services (physical therapy exercises, monitoring blood pressure or blood sugar, medication management, support group, mental health case management)
- Respite services
- Emergency response services (medical alert devices, regular check-in calls or visits)
- Technology assistance (setting up computers, tablets or phones, assistance with video calls or emails)
- Other (please specify)

14. What difficulties or barriers do you face in accessing the services you need?

- Transportation issues
- Cost of services
- Availability of services
- Information and awareness
- Physical accessibility
- Quality of services
- Language and communication
- Personal preferences
- Services are not culturally appropriate
- Scheduling and timing
- Technological barriers
- Other (please specify)

Section 3: Housing Needs and Gaps

15. How would you describe your current housing situation?

- Own my home
- Rent my home
- Living with family
- Assisted living facility
- Other (please specify)

16. Do you feel your current housing meets your needs?

- Yes
- No (please explain)

17. Are you considering moving in the next 5 years?

- Yes
- No
- Unsure

18. If you are considering moving, what type of housing would you prefer?

- Smaller home
- Rental apartment
- Owned condo
- Assisted living
- Long term care (Nursing home)
- Shared housing
- Other (please specify)

19. What difficulties or barriers do you face in accessing housing that meets your need? (Select all that apply)

- Affordability (housing is too expensive)
- Lack of available housing units
- Long waiting lists for suitable housing
- Housing options are not in a desirable location or too far from family, friends or necessary services
- Housing options are not physically accessible (e.g. lack of ramps, elevators)
- Housing units are too small
- Housing units are too large
- Lack of housing options that meet specific needs (eg. single-level homes)
- Quality and condition of housing options
- Lack of support services in the housing community or difficulty accessing support services
- Unaware of available housing options or difficulty finding information about suitable housing options
- Complicated application processes
- Landlord screening issues (e.g. eviction history, credit score)

- Preference for staying in current home despite challenges, including emotional attachment to current home or neighbourhood
- Other (please specify)

Section 4: Supports to Age in Place

20. If you want to stay in your current home, what supports would help you stay in your current home longer? (Select all that apply)

- Home care services (health services, bathing, dressing, toileting, mobility assistance)
- Housekeeping services (cleaning, laundry, dishwashing, garbage removal)
- Home maintenance (yard work such as lawn mowing or snow shoveling or minor home repairs)
- Food and nutrition, such as meal delivery or dining program
- Transportation services (rides to medical appointments, rides for errands, transportation for social or recreational activities)
- Social or recreational programs
- Exercise, fitness and sport programs
- Physical or mental health or wellness programs (physical therapy exercises, monitoring blood pressure or blood sugar, medication management, support group, mental health case management)
- Respite services
- Emergency response services (medical alert devices, regular check-in calls or visits)
- Technology assistance (setting up computers, tablets or phones, assistance with video calls or emails)
- Other (please specify)

Thank you for participating in this survey. Your responses will help us improve services and support for older adults in Dufferin County.

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW NUMBER 2024-26

A BY-LAW TO RATIFY THE ACTIONS OF THE WARDEN AND THE CLERK FOR EXECUTING AN AGREEMENT BETWEEN THE CORPORATION OF THE COUNTY OF DUFFERIN AND THE CORPORATION OF THE COUNTY OF GREY. (Boundary Road Agreement)

BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

1. That the agreement between the County of Dufferin and the County of Grey, in a form substantially the same as attached hereto as Schedule "A" be approved.
2. That the staff of the County of Dufferin is hereby authorized to take such actions as are appropriate, and the Warden and Clerk are hereby authorized to execute such documents as are appropriate to implement the agreement referred to herein.

READ a first, second and third time and finally passed this 13th day of June, 2024.

Darren White, Warden

Michelle Dunne, Clerk



For a full copy of the agreement, please contact the Clerk's department.

BOUNDARY ROAD AGREEMENT

THIS AGREEMENT made this 10 day of May, 2024.

BETWEEN:

THE CORPORATION OF THE COUNTY OF DUFFERIN

Hereinafter referred to as "Dufferin County"

- and -

THE CORPORATION OF THE COUNTY OF GREY

Hereinafter referred to as "Grey County"

WHEREAS Sections 20, 29, 29.1 and 52 of the Municipal Act, 2001, (the "Act") make provision for agreements between adjoining municipalities for the maintenance and repair of any highway forming the boundary between such municipalities, including the culverts thereon;

AND WHEREAS portions of a highway as particularly described herein comprise a shared boundary road between Dufferin County and Grey County (the "Road");

AND WHEREAS both parties wish for Grey County to provide year-round oversight, maintenance, and repair on the Road;

AND WHEREAS the parties wish to agree on a manner in which capital upgrades of the Road shall be completed;

AND WHEREAS the parties wish to share the costs equally for both maintenance and capital projects;

NOW, THEREFORE, THIS AGREEMENT WITNESSTH THAT, in consideration of the mutual covenants set out below together with other good and valuable consideration (the receipt of which is acknowledged), the parties agree as follows:

1. Definitions

- 1.1 "Agreement" means this Agreement, Schedules, and all instruments amending it;
- 1.2 "Road" means the portion of the highway forming the boundary between Grey County and Dufferin County, described as that portion of the County Boundary Line between the Municipality of Grey Highlands (on the north side) in the County of Grey and the Township of Melancthon (on the south side), in the County of Dufferin, which will be known as Grey Road 9, a total distance of approximately 3.2 kilometres. More specifically, it begins at the easterly limit of lot 230, concession 9 of Melancthon Township, running easterly to the intersection with the Township of Melancthon 5th Line.
- 1.3 "Road Maintenance" means all road maintenance work activities pertaining to the Counties' responsibility in meeting the Minimum Maintenance Standards as set out in Ontario Regulation 239/02 of the Highway Traffic Act. Additionally, Under Section 44 of the *Municipal Act*, 2001, a municipality is required to keep a highway in a state of repair that is reasonable in the circumstances, including the character and location of the highway. (Programs exercised normally 365 days of the year in order to maintain the right of ways and infrastructure in a "state of repair").
- 1.4 "Schedule A" means a map showing the geographical location of the Road, attached hereto.
- 1.5 "Schedule B" means a document indicating the annual lump sum payable by Dufferin County to Grey County for maintenance and administrative costs of the road, attached hereto.
- 1.6 "Winter Maintenance" means all winter-based work activities pertaining to the Counties' responsibility in meeting the Minimum Maintenance Standards as set out in Ontario Regulation 239/02 of the Highway Traffic Act.
- 1.7 "Winter Maintenance Season" means the continuous period of time between the fifteenth (15th) day of November and the first (1st) day of April.

2. Term and Termination

- 2.1 This Agreement shall be effective on the date that it is signed by both parties and shall continue until September 30, 2033 (the "Term").
- 2.2 The parties acknowledge that since the previous boundary road agreement expired, which was September 30, 2023, both have continued to act in good faith according to the operating terms of the previous boundary road agreement as if it had been in effect, pending the execution of this Agreement.
- 2.3 The term of the Agreement shall be automatically renewed for successive periods of one year unless one party gives notice of termination as per 2.4.
- 2.4 This Agreement may be terminated by either party during the period of May 1st to August 31st in any year in which this Agreement is current, upon thirty (30) days' written notice.

3. Obligations of Grey County

- 3.1 Grey County shall undertake all Winter Maintenance activities with respect to the Road, including but not limited to the patrolling, plowing and spreading of materials for winter road conditions, during each Winter Maintenance Season throughout the Term of the Agreement.
- 3.2 In addition to the requirements set out in 3.1 above, Grey County shall attend to winter events that occur prior to November 15th and after April 1st until winter events have subsided at the end of each season throughout the Term of this Agreement.
- 3.3 Grey County shall be responsible for all removal of snow beyond the width of the Road and shoulders if required.
- 3.4 Grey County shall be responsible to provide snow blowing services required within the right of way, if deemed necessary by Grey County.
- 3.5 Grey County shall undertake all Road Maintenance activities with respect to the Road, including all routine patrolling and maintenance activities throughout the Term of this Agreement. These maintenance activities could include but are not limited to the drainage maintenance of the Road, including the clearing of ditches, curbs and gutters, catch basins, and storm drains.
- 3.6 Grey County shall be responsible for the surface maintenance of the Road, including but not limited to the repair of potholes, cracks and depressions.

4. Reimbursement

- 4.1 Dufferin County and Grey County shall each be responsible for one half of the total maintenance and administrative costs of the Road.
- 4.2 On or about December 31, 2023, Grey County will invoice Dufferin County for the lump sum amount of \$10,910.00 as defined in Schedule "B" for the entire period of January 1, 2023 – December 31, 2023. The lump sum amount to be invoiced represents approximately 50% of the year-round Road Maintenance costs. Dufferin County shall provide payment to Grey County no later than 30 days from receipt of such invoice.

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW NUMBER 2024-xx

A BY-LAW TO CONFIRM THE PROCEEDINGS OF THE COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AT ITS MEETING HELD ON JUNE 13, 2024.

WHEREAS Section 5 (1) of the *Municipal Act, 2001*, as amended, provides that the powers of a municipality shall be exercised by its Council;

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

NOW THEREFORE BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. All actions of the Council of the Corporation of the County of Dufferin at its meetings held on June 13, 2024 in respect to every report, motion, by-law, or other action passed and taken by the Council, including the exercise of natural person powers, are hereby adopted, ratified and confirmed as if each report, motion, resolution or other action was adopted, ratified and confirmed by its separate by-law.
2. The Warden of the Council and the proper officers of the Corporation of the County of Dufferin are hereby authorized and directed to do all things necessary to give effect to the said action, to obtain approvals where required and except where otherwise provided, to execute all documents necessary in that behalf.

READ a first, second and third time and finally passed this 13th day of June, 2024.

Darren White, Warden



Michelle Dunne, Clerk