



GENERAL GOVERNMENT SERVICES COMMITTEE AGENDA

Thursday, April 27, 2023 at 11:00 a.m.

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

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

<https://www.youtube.com/channel/UCCx9vXkywflJr0LUVkKnYWQ>

Land Acknowledgement Statement

We would like to begin by respectfully acknowledging that Dufferin County resides within the traditional territory and ancestral lands of the Tionontati (Petun), Attawandaron (Neutral), Haudenosaunee (Six Nations), and Anishinaabe peoples.

We also acknowledge that various municipalities within the County of Dufferin reside within the treaty lands named under the Haldimand Deed of 1784 and two of the Williams Treaties of 1818: Treaty 18: the Nottawasaga Purchase, and Treaty 19: The Ajetance Treaty.

These traditional territories upon which we live and learn, are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways and resources.

Roll Call

Declarations of Pecuniary Interest by Members

PUBLIC QUESTION PERIOD

Members of the public in attendance are able to ask a question. If you unable to attend and would like to submit a question, please contact us at info@dufferincounty.ca or 519-941-2816 x2500 prior to 4:30 p.m. on April 26, 2023.

REPORTS

1. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #1
2023 Community Grant Recommendations

A report and presentation from Headwaters Communities In Action, dated April 27,

2023, to recommend allocation of the Dufferin County Community Grand funds.

Recommendation:

For consideration of Committee.

2. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #2
2022 Investment Activity

A report from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, to provide an annual report on investment activity and returns, as required per Policy 3-6-9 Investments.

Recommendation:

THAT the report on 2022 Investment Activity, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

3. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #3
Annual Report on Long Term Debt Capacity

A report from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, to provide to County Council an annual update on the County's long-term debt position and future borrowing capacity, as required by O.Reg.403/02 (amended to O.Reg.289/11).

Recommendation:

THAT the report on Annual Report on Long Term Debt Capacity, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

4. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #4
Tax Policy Review

A report from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, to inform Council of the tax policy review that will be occurring in 2023.

Recommendation:

THAT the report on Tax Policy Review, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

5. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #5
Annual Development Charges Report

A report from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, to report under the direction of the Development Charges Act, (DCA), and under Ont. Reg. 82/98 S. 12, and is also required to satisfy the reporting requirement within Dufferin County's own Development Charges ("DC") Bylaw 2022-28 ("the DC Bylaw").

Recommendation:

THAT the report on Annual Development Charges Report, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

6. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #6
Winter Storm After-Action Report – December 23-26, 2023

A report from the Manager – Preparedness, 911 & Corporate Projects, dated April 27, 2023, to review the response to the winter storm that occurred December 23 – 26, 2022.

Recommendation:

THAT the report of the Manager – Preparedness, 911 & Corporate Projects, dated April 27, 2023, regarding After Action Report for Winter Storm - December 23-26, 2022, be received;

AND THAT staff be directed to investigate technology options to improve notification to staff and stakeholders of an event;

AND THAT staff collaborate with the local municipalities to establish shelter locations with the necessary equipment and supplies;

AND THAT staff support local municipalities to establish and train Volunteer Shelter Management Teams;

AND THAT the costs of equipping each municipality to set up and equip an emergency shelter location be drawn from the Emergency Readiness reserve.

CORRESPONDENCE

7. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #7
BDO Canada LLP

Correspondence from BDO Canada LLP, dated March 13, 2023, to outline the audit planning process.

Recommendation:

THAT the correspondence from BDO Canada LLP, dated March 13, 2023, regarding audit planning, be received.

NOTICE OF MOTIONS

Next Meeting

Thursday, May 25, 2023

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



Headwaters
**Communities
in Action**

Making Life Better Together

REPORT TO GENERAL GOVERNMENT SERVICES COMMITTEE

**To: Chair Creelman and Members of the
General Government Services Committee**

From: Headwaters Communities In Action

**Meeting Date: General Government Services Presentation April 27, 2023
For Report to Council May 11, 2023**

Subject: Dufferin County Community Grants - 2023

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17. Achill Choral Society
 18. Bethell Hospice
 19. Career Education Council Guelph Wellington Dufferin
 20. Dufferin Community Foundation
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 22. Dufferin Hi-Land Bruce Trail Club
 23. Dufferin Muslim Centre
 24. Everdale
 25. Grand Valley Public Library
 26. Hockley Historic Community Hall and Church
 27. I Challenge Diabetes
 28. Lesson Up Inc.
 29. Orangeville Curling Club
 30. Orton Community Association
 31. PERIOD Ontario
 32. Primrose Elementary School
 33. Shelburne and District Horticultural Society
 34. Westminster United Church

III. Conclusion

I. Executive Summary

A. Introduction and Background

Headwaters Communities In Action (HCIA) has served Dufferin County and its communities since its inception in 2004 and has a strong record of fostering action on priority issues, providing backbone support, facilitating community connections and multi-sector collaborations in support of community well-being.

Since 2018, HCIA has supported Dufferin County in meeting its strategic priorities by managing the Community Grant Program process. We perform this service on behalf of the General Government Services Committee. HCIA provides a comprehensive assessment of the applications as well as the end-to-end process, working with County staff to ensure a smooth experience for applicants and optimal use of community funds.

The Community Grants program supports not-for-profit or charitable organizations to complete a project or provide programming that benefits the residents of Dufferin County, and which serves one or more of the County's priority areas. The amount of funds available varies each year depending on the budget.

Each iteration of HCIA's involvement continues to refine the application process and respond to emerging needs observed via the applications reviewed. This year, eligibility criteria and sub-allocation guidelines were modified to acknowledge the changing needs of local charities and not-for-profits that apply for this grant. For example, criteria limiting administrative and capital expenses were softened given a need for sustainability or ongoing program funding. The former Food for Thought Grant was merged into the Community Grant stream, and the small grant threshold was raised from \$1,000 to \$3,000, to simplify the decisions required in the application process. In addition to these adjustments, a grant checklist, budget template and grant writing tips were all provided new this year.

County staff and HCIA will continue to work together to investigate and recommend program updates that respond to the needs of our communities and organizations.

B. Processes

1. Application Process

2023 grant applications were accepted from January 30 to February 27, 2023. This is about one month later than a typical year, following the municipal election and the County's budgeting process.

The application process reverted to PDF format this year, following technical issues with the digital application form last year.

Instructions and criteria were modified incrementally based on observations from the 2022 Assessment Team and consultations with past applicants, including a community conversation held October 25, 2022, which also included grant writing tips on how to improve the quality of applications. The instructions can be found on the program website until updates are made for the next round:

<https://www.dufferincounty.ca/administration/community-grant-program>

2. Assessment Process

Team Selection: A team of 3 HCIA Leadership Council (Board) members and 5 citizens were invited to form the HCIA Grant Assessment Team. Citizens were invited on the basis of having had experience in community issues (volunteering, municipal government, managing community events), representing voices of lived experience of equity seeking groups (youth, racialized groups), and/or having experience in assessing grant applications. In cases where there was any possibility of conflict, the committee member recused themselves from assessing or participating in the discussion for that application.

Please see the separate attached file **DC Grant Assessment Team Bios 2023**, for the information of Council - not to be distributed publicly or included with the circulated agenda package.

Governance: The Terms of Reference document was reviewed and initialled to ensure that everyone was clear on their obligations and to ensure transparency.

Grant process refinement: The team notes observations and makes suggestions for the next grant cycle. These will continue to be refined in subsequent discussions with County staff in advance of the next grant cycle.

Review Process Steps:

- A. The team conducted a kickoff meeting confirming the qualifying criteria, scoring, and weighting.
- B. Each committee member assessed the applications individually to determine scores and allocate appropriate amounts within the provided guidelines.
- C. An assessment meeting was held to compare and calibrate scores, discuss as a group, and arrive at final recommendations.

3. Reporting Process:

Report of recommendations: The Assessment Team's final recommendations are compiled into this report of recommendations, and submitted to the General Government Services Committee, to be presented at their next meeting. The Committee's recommendation then goes to the County Council at their next meeting. Following Council's final decision, the approved grants are distributed and applicants notified.

Recipient reports: After project completion, or by November 30, 2023, grant recipients must publish or submit a report sharing the story of how the Dufferin County Grant benefited the community, with a photo and a minimum of 250 words outlining the program, impacts of the project and grant, quotes from beneficiaries and coordinators of the program, and contact information. View grant stories from past grant recipients at the following link: <https://headwaterscommunities.org/community-grants/>

Organizations may also be subject to a project review, and required to submit invoices and proof of payment for goods and services. They are required to keep these records on hand.

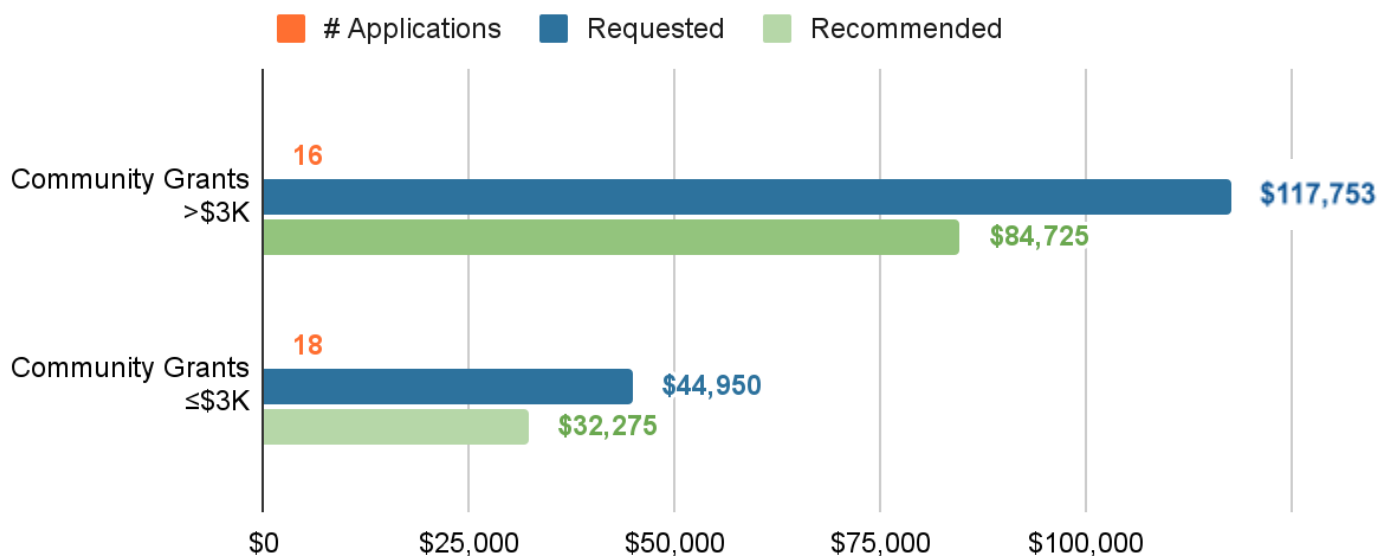
C. Project Summary Tables and Charts

The following tables and charts summarize the applications received and grant recommendations for 2023. Charts show the distribution of funding recommendations based on stream, project type, benefit category and by organization within each stream.

Summary Table 1. Total requests and recommended funds

Available funds	# Applications received	Total funds requested	# Grants recommended	Total funds recommended	Funds remaining
\$120,000	34 Total >\$3,000: 16 ≤\$3,000: 18	\$162,703 \$117,753 \$ 44,950	31 Total >\$3,000: 15 ≤\$3,000: 16	\$120,000 \$ 84,725 \$ 35,275	\$0

\$ Requested vs. recommended by stream



Summary Table 2. Recommended grants

	Applicant	\$ Requested	\$ Recommended
Community Grants >\$3,000			
1	1849 Lorne Scots Royal Canadian Army Cadet Corps	\$ 4,550	\$ 4,550
2	Big Brothers, Big Sisters of Dufferin and District	\$ 10,000	\$ 6,000
3	Caledon/Dufferin Victim Services	\$ 5,425	\$ 5,425
4	Caledon Meals on Wheels	\$ 7,500	\$ 5,000
5	Dufferin County Canadian Black Association	\$ 5,000	\$ 3,500
6	Dufferin County Multicultural Foundation	\$ 5,000	\$ 5,000
7	Dufferin Parent Support Network	\$ 17,000	\$ 12,000
8	Fiddlehead Care Farm	\$ 6,500	\$ 6,500
9	Headwaters Arts	\$ 8,500	\$ 4,250
10	Highlands Youth for Christ Shelburne, Grand Valley & Orangeville	\$ 5,000	\$ 0
11	Orangeville & District Horticultural Society	\$ 3,500	\$ 2,800
12	Orangeville & District Senior Citizens Centre	\$ 8,000	\$ 6,200
13	Rotary Club of Shelburne	\$ 4,000	\$ 4,000
14	Shelburne Cricket Club	\$ 15,000	\$ 7,500
15	Theatre Orangeville	\$ 7,000	\$ 7,000
16	Westside Secondary School	\$ 5,778	\$ 5,000
	Subtotal >\$3,000	\$ 117,753	\$ 84,725

Community Grants ≤\$3,000			
17	Achill Choral Society	\$ 3,000	\$ 3,000
18	Bethell Hospice	\$ 2,500	\$ 2,325
19	Career Education Council Guelph Wellington Dufferin	\$ 3,000	\$ 3,000
20	Dufferin Community Foundation	\$ 3,000	\$ 3,000
21	Dufferin County Farm Tour	\$ 2,000	\$ 2,000
22	Dufferin Hi-Land Bruce Trail Club	\$ 3,000	\$ 2,000
23	Dufferin Muslim Centre	\$ 3,000	\$ 3,000
24	Everdale	\$ 3,000	\$ 3,000
25	Grand Valley Public Library	\$ 3,000	\$ 3,000
26	Hockley Historic Community Hall and Church	\$ 3,000	\$ 2,000
27	I Challenge Diabetes	\$ 2,000	\$ 1,500
28	Lesson Up Inc.	\$ 3,000	\$ 0
29	Orangeville Curling Club	\$ 850	\$ 850
30	Orton Community Association	\$ 1,000	\$ 1,000
31	PERIOD Ontario	\$ 3,000	\$ 0
32	Primrose Elementary School	\$ 3,000	\$ 3,000
33	Shelburne and District Horticultural Society	\$ 600	\$ 600
34	Westminster United Church	\$ 3,000	\$ 2,000
	Subtotal ≤\$3,000	\$ 44,950	\$ 35,275
	Total Requested and Recommended	\$162,703	\$120,000

Chart 1. Distribution of funds by project type

As determined by the Assessment Team based on application contents.

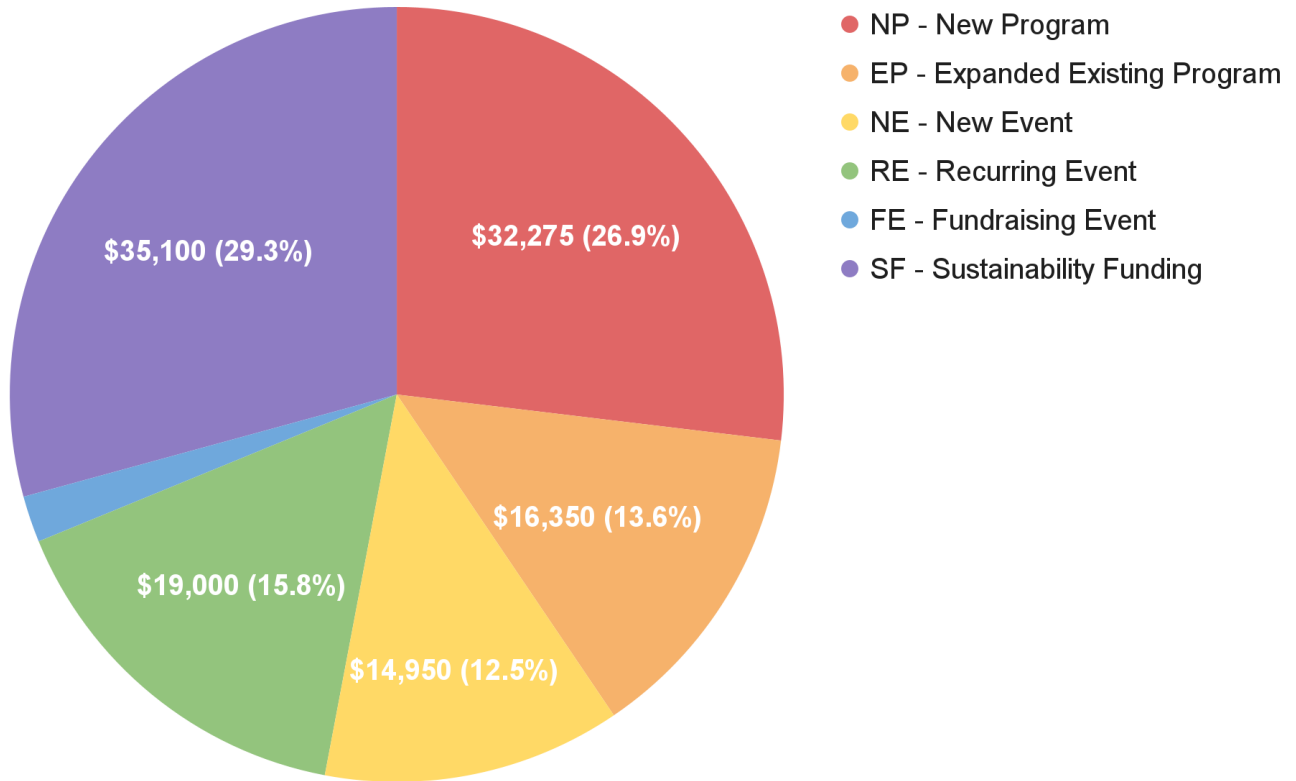


Chart 2. Distribution by primary benefit category

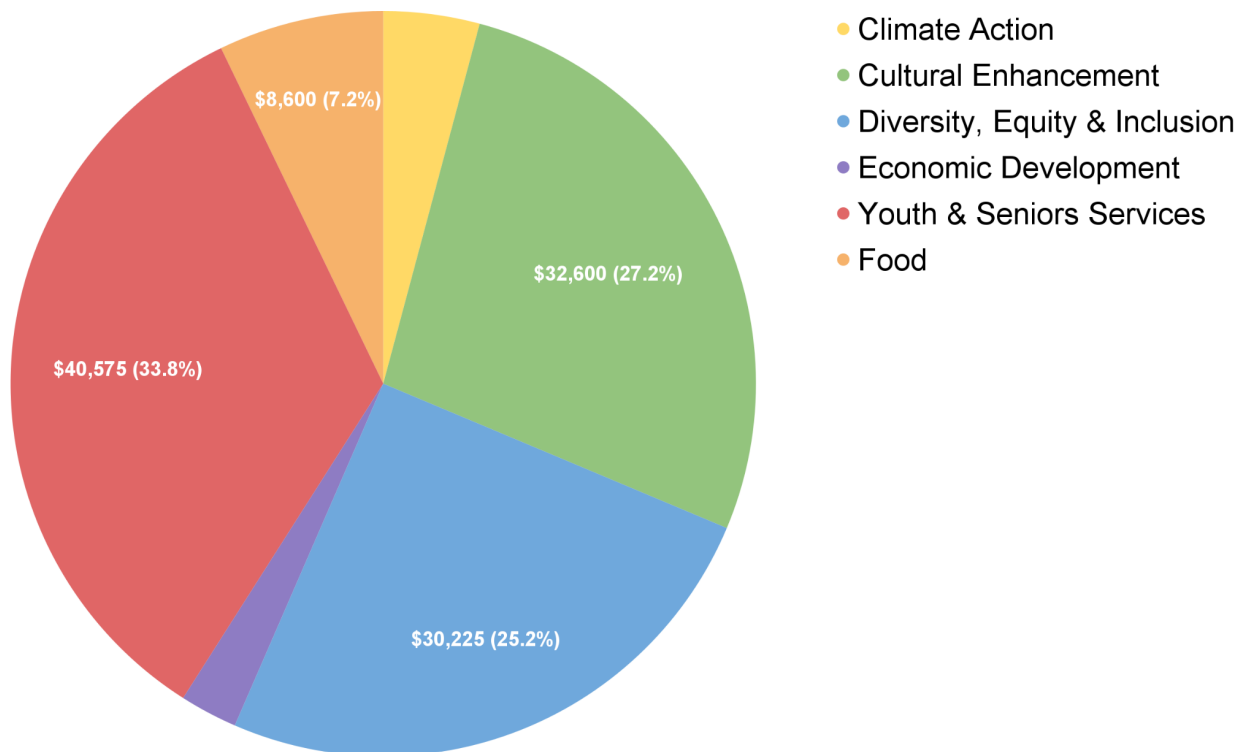


Chart 2.a. Breakdown by Primary and Secondary Benefit Category

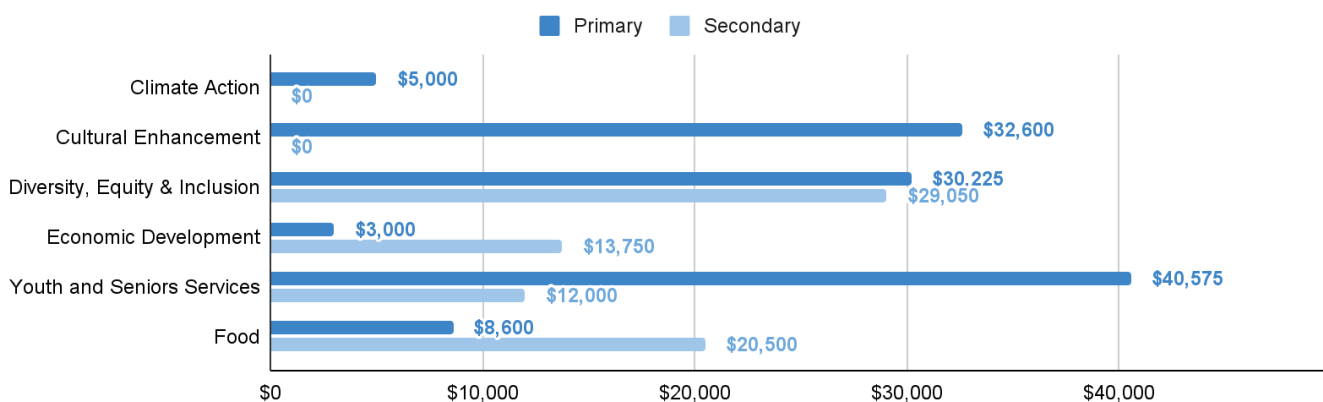


Chart 3: Community Grants > \$3,000

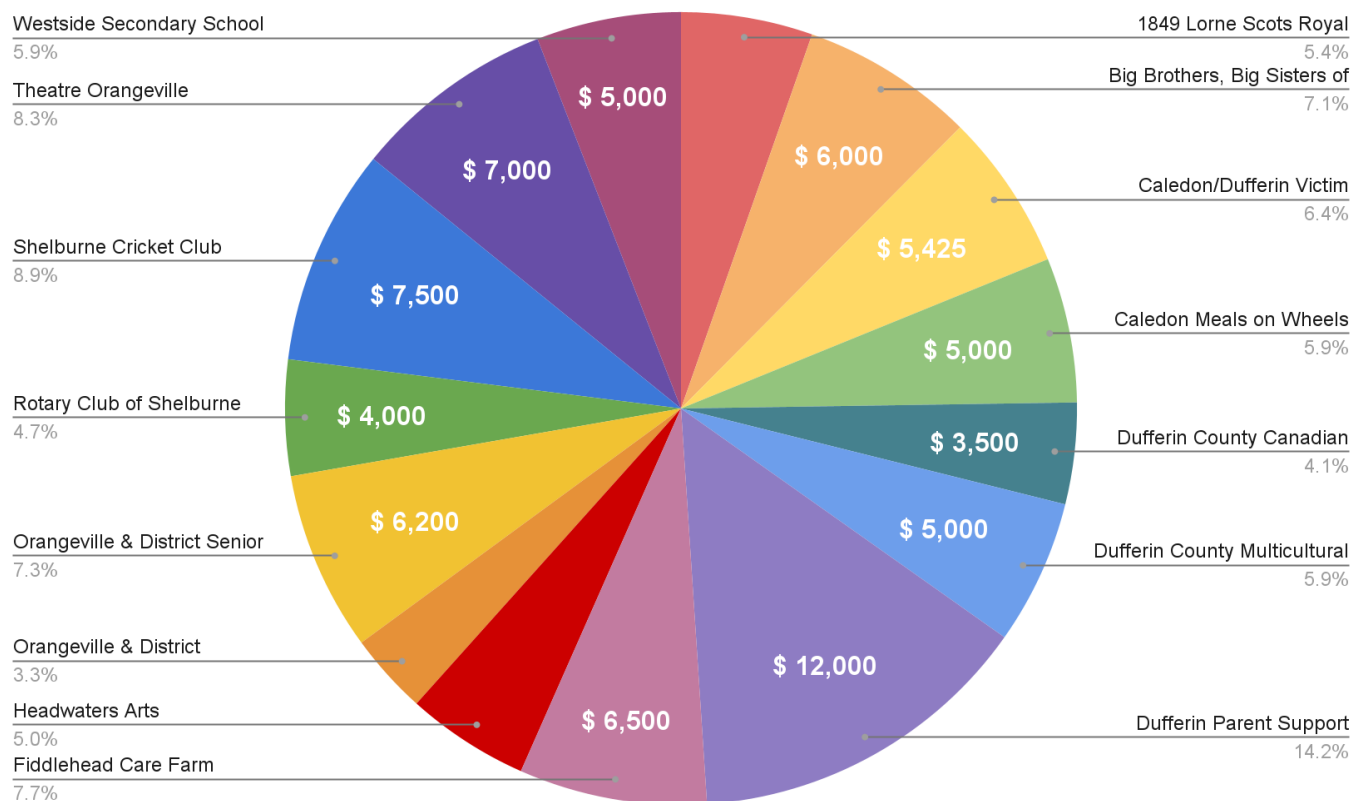
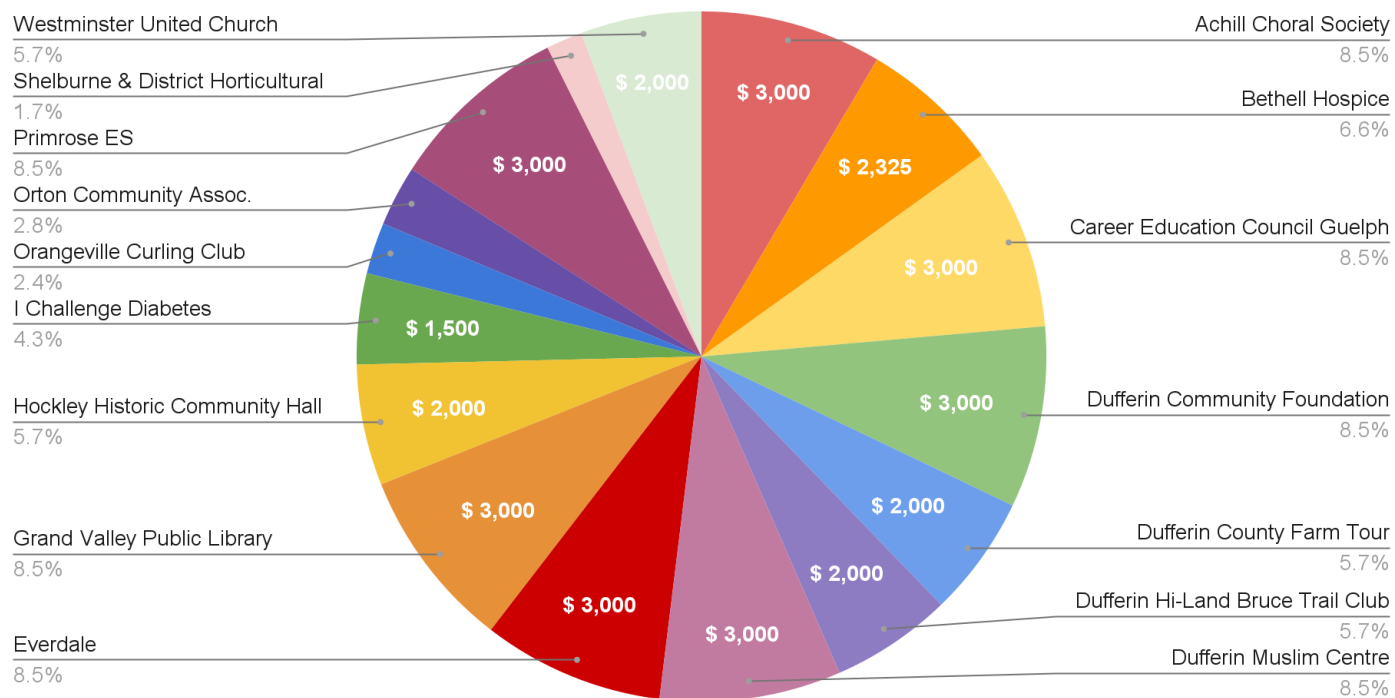


Chart 4. Community Grants < \$3,000



II. Grant Assessment

Assessment Summary

All applications were assessed for their alignment to the stated Dufferin County strategic priorities. The County has identified the following as its 2023 strategic priorities, or benefit categories, for the purposes of the grants:

- Climate Action
- Cultural Enhancement
- Diversity, Equity and Inclusion Initiatives
- Economic Development
- Youth and Seniors Services
- Food (added to incorporate Food for Thought Grants into Community Grant stream)

Applications were scrutinized for completeness, accuracy in answering the questions and compliance with eligibility criteria. Other considerations:

- **Competition:** This is a competitive process. Funding requests may be recommended in full, in part or declined, at the discretion of the assessment committee. Decisions were made after careful consideration of all factors as well as the overall mix of projects and distribution of funds, making side-by-side comparison of applications on specific criteria impractical. 2023 requests exceeded available funds by 36%.
- **Partial or no funding:** When recommending partial or no funding, consideration was given to:
 - competing requests and instructions on where preference would be given (see above)
 - eligibility of the applicant organization and items listed in the budget
 - organization and mandate alignment with priority areas
 - uniqueness of the program for the population served
 - perceived or demonstrated need and impact
 - likelihood of availability of other funding sources
 - overall merits of the application and fit with criteria
- **Improving applications:** The information session held in advance of this year's intake seems to have improved the quality of the applications in this round. A number of applicants also reached out individually to see how they could improve. This option is open to all applicants in future.
- **Priority:** This grant program has traditionally been intended to support one-time funding opportunities/projects, with priority given to:
 - one-time funding for new projects
 - expanded or modified existing programs, with new features or new beneficiaries
 - events that are not fundraisers (i.e. not sponsorship)

After observing the types of requests received in 2022 and receiving feedback from past applicants, indicating the need for sustainability funding in addition to new project support, a balanced approach was taken to give attention to the needs of the community/applicants while also respecting the original intention of the Community Grants Program.

Exploring alternatives to meet community needs

As first reported with the 2022 report, the Assessment Team has observed a need for what is considered regular programming (as opposed to new projects), operational or “sustainability” funding. At that time, the General Government Services Committee expressed general support for the Assessment Team using discretion and adapting criteria to accommodate this need, while ensuring that some funding was reserved for eligible one-time projects. A motion was passed directing staff to work with HCIA to investigate options for sustainable funding going forward. This work is ongoing. It resulted in minor criteria changes for 2023, and will continue in order to consider policy and budget changes to be recommended for Council’s consideration for 2024.

The next step is to develop a policy for this mechanism for Council’s consideration. HCIA and County staff will continue to work together following the 2023 grant process to draft a proposal for GGS and Council to consider, prior to the 2024 County budget.

Community Grants greater than \$3,000

1. 1849 Lorne Scots Royal Canadian Army Cadet Corps

Mission, purpose and objectives:

The mission of the Cadet Program is to contribute in a positive way to the development of youth through dynamic community-based programming. Our aim is to prepare our youth to be the leaders of tomorrow by focusing on good citizenship, leadership, and physical fitness.

Project Description:

The Army Cadets Expedition Training Program challenges cadets to develop skills in field training, navigation, trekking, wilderness survival and leadership. Cadets push their mental and physical limits while putting into practice the self-reliance, leadership, and spirit of adventure they have learned in their weekly training. Traditionally, Expedition Training requires travel outside of Dufferin County. Mid-level Cadets have just one weekend option for Expedition Training each year and Senior Cadets must apply for limited available opportunities. This project will create a local Expedition Training Program. Offering this training locally, makes our Corps more resilient to future disruptions, reduces dependence on limited shared resources and gives us greater control over the delivery of this critical program.

Community Benefit Category:

- Primary: Youth and Seniors Services
- Secondary: Diversity, Equity & Inclusion

Amount Requested: \$4,550

Grant recommendation: \$4,550

2. Big Brothers, Big Sisters of Dufferin and District

Mission, purpose and objectives:

At Big Brother Big Sisters we enable life-changing mentoring relationships to ignite the power and potential of young people.

Project Description:

The objective of our project is to match more children who face adversity and are living in Dufferin County with a caring Big Brother or Big Sister. The purpose of our project is to help set these same children on a more positive path in life as a result of their relationship with a caring Big Brother or Big Sister.

Community Benefit Category:

- Primary: Youth and Seniors Services

Amount Requested: \$10,000

Grant recommendation: \$6,000

Notes from the Assessment Team:

- Partial funding rationale: ongoing program / sustainability funding and competitive requests
- Support for the organization and this great program for youth.

3. Caledon/Dufferin Victim Services

Mission, purpose and objectives:

CDVS supports victims of crime, abuse, and tragedy, enabling the continuum of recovery. We do this through rapid response, informed referrals, and community partnerships. Our mission is to ensure that those who encounter crisis can cope with their current circumstances. CDVS aims to achieve its goals by: a. Liaising with and assisting the police to develop and maintain a service to respond to victims; b. Recruiting, training and coordinating a pool of community volunteers; c. Providing emotional support, information and practical assistance to victims to reduce the trauma of victimization and plan for their safety; d. Developing and maintaining the capacity to disseminate accurate information and refer victims to appropriate community services; and e. Enhancing the ability of police to meet the immediate needs of victims by increasing their awareness of CDVS and its benefits and resources

Project Description:

Caledon\Dufferin Victim Services is requesting funds for a new diversity, equity & inclusion project that will:

- Create CDVS outreach materials & a comprehensive media campaign highlighting services tailored to the unique needs of individuals/communities in Dufferin experiencing hate related violence/incidents and hate crimes and create community awareness of the harmful impact of hate motivated crimes
- Liaise with, create & strengthen connections with marginalized communities in Dufferin and identify agencies working to serve them to increase the likelihood of utilization of police & victim services when and if required

- Provide education and awareness for CDVS staff & crisis responders on new learnings and strategies to support victims of hate related incidents especially those from underserved and marginalized communities
- Update CDVS client resource binder and Crisis Responder training resources to include agencies and materials that address hate related violence
- Address diversity, equity & inclusions supports for both victims and the CDVS responders who provide supports and services Act to serve those experiencing hate crime by providing emotional support and resources based on the new learnings and connections

Community Benefit Category:

- Primary: Diversity, Equity & Inclusion

Amount Requested: \$5,425

Grant recommendation: \$5,425

4. Caledon Meals on Wheels

Mission, purpose and objectives:

Caledon Meals on Wheels mission and mandate is to provide a range of programs and services in Caledon, Orangeville and the surrounding areas that promote nutrition, wellness, and social interaction. We believe in a community where individuals can enjoy healthy, independent and connected living at any age.

Project Description:

The purpose of the Meals on Wheels Program in Orangeville and the surrounding Dufferin area, is to provide and deliver affordable hot and/or frozen meals to seniors and people with disabilities so they can get the nutrition they need to maintain their health, wellbeing and independence. The program also provides a security check with each meal delivery which ensures follow up and/or intervention should any concerns arise.

Currently CMOW is providing Meals on Wheels to approximately 100 Orangeville (and surrounding Dufferin area) residents with over 7,000 meals each year. Through existing funding and annual fundraising efforts, clients pay only a portion of the cost which is kept well below the actual cost of the meals and delivery. CMOW also offers additional subsidies to those who are in financial need or face additional barriers.

The Meals on Wheels program is primarily funded by Ontario Health and through client fees. Fundraising efforts (e.g. grant proposals, special events etc.) and donations, must make up the difference to help keep the meals affordable for clients and provide revenue for the additional subsidies.

Community Benefit Category:

- Primary: Youth and Seniors Services
- Secondary: Food

Amount Requested: \$7,500

Grant recommendation: \$5,000

Notes from the Assessment Team:

- Partial funding rationale: availability of alternate funding/sources per budget and financial statements; operational/regular program funding

5. Dufferin County Canadian Black Association

Mission, purpose and objectives:

Our Mission: To provide leadership for the continued development and enhancement of the Black community through civic engagement, education, programs and services and advocate for equity and wellbeing for the Black community in Dufferin County. To be a central hub for resources, tools and programs that are unique to the needs of the Black Community in Dufferin County.

Our Vision: To develop and foster a socially and economically equitable group that will continue to contribute to the growth and development in Dufferin County and Canada. To have a strong focus on Youth Achievement and Excellence. To partner with government officials (all levels), local businesses & corporations to bring awareness and partnering on issues that impact the community.

Project Description:

DCCBA is the only organization in Dufferin County specifically designed to serve and cater to the needs of the Black community. DCCBA was created to provide a safe space for members of the Black community and other racialized groups to access and have their voices heard by way of advocacy and amplifying their voices. The main objective of DCCBA is to allow the growing Black community in Dufferin County to be seen, heard and feel valued. In particular, DCCBA wants to support Black and other racialized groups in their educational pursuits through speaking engagements, volunteer opportunities, job opportunities, programs and scholarship opportunities. DCCBA is keen on working with our community partners to support their initiatives on Diversity, Equity and Inclusion. The specific objective of the funding request is to provide programs, workshops and services that will provide value to the community through education and training so that individuals will be able to advance their skills, and have additional opportunities for success and in return to benefit the overall Dufferin County community.

Community Benefit Category:

- Primary: Cultural Enhancement
- Secondary: Diversity, Equity & Inclusion

Amount Requested: \$5,000 **Grant recommendation:** \$3,500

Notes from the Assessment Team:

- Partial funding rationale: regular program funding; merits of application and competitive requests
- Great idea, organization is unique in the community.

6. Dufferin County Multicultural Foundation

Mission, purpose and objectives:

We are a registered non-profit foundation serving communities in promoting diversity, inclusion equality, and equity.

Slogan: Unity in Diversity

Vision: Building a stronger more empowered diverse community

Mission: Breaking barriers of communication through education building and connecting communities; Providing businesses the opportunity to meet the community's cultural needs; Educating youth on diverse cultures of the world and offering them the opportunity to express their creativity through arts and entertainment; Assisting with opportunities for future growth; Spreading a positive message of diversity, inclusion, equity and equality.

Project Description:

The Multicultural Event was designed to showcase cultural diversity in the community. The successful event offered attendees an opportunity to enjoy free expressions of arts, crafts and sample foods from a wide cross-section of cultures. So far, the event has brought significant media coverage to Shelburne and Dufferin County as welcoming and friendly communities.

Our plan is to host a 2 day event filled with cultural education sessions, arts, crafts, performances, sports & food from Dufferin County and beyond. Our committee and volunteers are on board with this plan and hope to execute with success.

Community Benefit Category:

- Primary: Cultural Enhancement
- Secondary: Diversity, Equity, and Inclusion Initiatives

Amount Requested: \$5,000 **Grant recommendation:** \$5,000

7. Dufferin Parent Support Network

Mission, purpose and objectives:

DPSN's mission is to encourage, educate and support parents of school-aged children by providing opportunities to build positive parenting skills and healthy community connections. We believe that families and children are the critical building blocks of any community, and when we strengthen the well-being of parents, we help create more resilient and thriving communities.

The purpose of our group education program is to support parents and strengthen family connections to help children and youth develop emotional and physical well-being. They will be nurtured to believe in themselves, will be better able to handle life's challenges, and will make healthy choices.

Project Description:

DPSN offers a wide range of skill-building workshops for anyone in a parenting role (parents, caregivers, grandparents and teachers), as well as referrals to community resources that support

families. In addition, we are also working toward establishing a resource hub, where parents and caregivers can learn and educate themselves at their own pace from content on the website and on social media. DPSN offers programming to the more than 12,000 families in Dufferin County, nearly 3,000 of which are single-family households.

In 2023, Dufferin Parent Support Network plans to offer three seasons of parenting workshops: Winter (January–March), Spring (April–June), and Fall (September–December). In the past, workshops have averaged 15 participants. Expanded outreach will increase attendance at our workshops. Our goal is to double attendance from an average of 15 per workshop to 30 within the next 18 months.

DPSN also plans to expand its workshop offerings to include daytime workshops. We are also exploring whether to record some sessions or to add some in-person workshops. We will expand our website to include additional resources.

This would be a total of 34 workshop sessions for parents and caregivers, with a total of 740 participants. The average participant to a DPSN workshop has 2 children, which means that nearly 1,500 children would directly benefit from these workshops. In addition, professionals who work with children, including teachers, attend workshops and use the strategies in their classrooms and share with the parents of their students.

Community Benefit Category:

- Primary: Youth and Seniors Services
- Secondary: Diversity, Equity & Inclusion

Amount Requested: \$17,000

Grant recommendation: \$12,000

Notes from the Assessment Team:

- Partial funding rationale: ongoing program / sustainability funding and competitive requests

8. Fiddlehead Care Farm

Mission, purpose and objectives:

Fiddlehead Care Farm (FCF) is a non-profit, accessible Care Farm in Mono, Ontario, which serves people of all ages and abilities. FCF's mission is to provide clinical and therapeutic services to children and young adults with unique needs through animal-assisted Care Farming. FCF's activities are built around Care Farming, an evidence-based practice of using farms, agriculture and natural landscapes as a base for promoting mental and physical health (Social Farms and Gardens UK, <https://www.farmgarden.org.uk/>). Although Care Farming is well established in other countries, FCF is the first care farm in Canada. FCF is an innovative care farm that provides a full range of counseling, horticultural therapy, animal-assisted therapy, nature exploration, recreation and life skills learning opportunities for families and children, youth and adults with developmental, physical, behavioural and mental health needs. Support is provided to vulnerable populations such as those with a diagnosis of Autism, ADHD, Brain Injury, Developmental Delay, trauma, anxiety, depression, and/or behavioural challenges. Many of the clients seen in the programs are not effectively served in

a clinical or school setting. Coming from a strength-based and play-focused perspective, FCF programs are tailored to the individual needs and goals of each client, family, or group.

Project Description:

The purpose of this project is to re-establish and grow Fiddlehead Care Farm's program of Co-Care Farmers to support the mental health of people with identified needs and teach farm, life, and vocational skills by incorporating greenhouse growing. In the fall of 2022, FCF purchased a commercial sized greenhouse from a local business going out of business. The greenhouse will extend FCF's growing season, providing an additional therapeutic space protected from environmental elements. The purpose of the project is to redevelop the Co-Care Farmers program incorporating greenhouse growing. Participants would learn how to plant, nurture, and harvest their crop. Program staff would support group members to learn nutritional information and skills to provide healthier food for themselves and their families. Additionally, participants would have the opportunity to learn vocational skills by selling their grown product from the greenhouse property. A weekly market would be held, open to community members, to purchase produce and plants from the Co-Care Farmers group. Individuals of the Co-Care Farmers greenhouse program would include youth and young adults, and pre-established community groups supporting people with unique needs.

Community Benefit Category:

- Primary: Diversity, Equity & Inclusion
- Secondary: Food

Amount Requested: \$6,500

Grant recommendation: \$6,500

9. Headwaters Arts

Mission, purpose and objectives:

Mission: Headwaters Arts exists to bring together artists and supporters to promote the development, appreciation, and enjoyment of all arts in the Headwaters region (Dufferin County, Town of Orangeville, Town of Caledon, Town of Erin).

Vision Statement: We want to be able to state with confidence that:

- Headwaters Arts is a widely recognized centre for artistic excellence.
- Location of choice for artists seeking a nurturing, collaborative community.
- Home to residents and businesses that value, support and participate in the arts.
- Renowned destination for tourists seeking high-quality – and fun – arts experiences

Project Description:

"Musical Tapestry" is the name of our proposed new project. We plan to:

- Put a call for submission to our members/local art groups/Art Department teachers from 4 regional high schools
- Our goal is to receive 100+ original works created on a 6"X6" canvas, provided free of charge to applying artists; to be displayed as a large ensemble/mosaic art wall supporting a musical theme.
- Selected, participating artists' works will be hung on quality art racks at the event, and all works will be for sale, one price.

This project will be enhanced with a musical performance by local musical talent, the Achill Choral Society in our outdoor arts space. The event will include food and refreshments from local vendors. The event will take place on May 27, 2023, out of doors, under the tented roof over the Annex at the Alton Mill Arts Centre in Alton, Ontario. The event will attract 2500 people and will include staffing of 3 people plus up to 8 volunteers on the day of the event. HA's current funding covers much of the costs associated with Gallery/ organization/ operation/administration, presenting shows, Annual Fall Festival Juried Art Show and staff salaries throughout the year. However expanding our programming/events/shows requires additional dollars to support this new initiative and much needed funding to cover key components/items associated with the project. HA will acquire funding via ticket sales from the music performance to cover the cost of the musicians.

Community Benefit Category:

- Primary: Cultural Enhancement
- Secondary: Economic Development

Amount Requested: \$8,500

Grant recommendation: \$4,250

Notes from the Assessment Team:

- Partial funding rationale: limited benefit to Dufferin, event takes place in Alton, involves one Dufferin high school.
- Unique: this was the only professional, visual arts project proposed. Good networking opportunity that is not available in Dufferin.

10. Highlands Youth for Christ – Shelburne, Grand Valley & Orangeville

Mission, purpose and objectives:

We exist to see every young person living to their full potential. We provide a safe, supervised environment -- in-person and on-line -- where relationships are formed between youth and caring staff and volunteers. We encourage discussion about what's important to them including school, relationships, current issues, career, as well as their hopes and dreams for the future. We desire to see them establish stability in character, build healthy relationships, form a strong sense of identity, discover a clear sense of purpose and direction in life, as well as inspire a willingness to help others. Everything we do is carefully designed to mentor and guide youth toward productive and healthy lives.

Project Description:

While we still provide some online connecting opportunities, we have returned to our primary means of building relationships through in-person programming in both Orangeville and Grand Valley. We take an entrepreneurial approach to program creation, always seeking to meet the needs of a given community. During 2022, in both Orangeville and Grand Valley, we began to see the need for programs geared to a younger demographic. Also, driven by COVID, today's economic reality, and cultural pressure, we have also seen the need to support positive mental health. Although by their nature, our programs already support mental wellness, we are reviewing our various initiatives and to ensure we are intentionally integrating a mental wellness focus. Starting in the fall of 2022, we piloted drop-in activities suited to 10-13 year old youth. Buoyed by early success particularly in

Grand Valley where we are seeing 25-30 kids on a regular basis we are looking to add a number of new initiatives to which any grant funds received will be applied. All our programs are carried out by 1-2 staff people and many great volunteers.

In Grand Valley, the funds we are seeking will help us in three areas:

1) launch a community garden (in conjunction with the ladies auxiliary of Knox Presbyterian Church); 2) promote the 2nd annual Community Bike Ride in honour of the former town councilor E. Taylor and; 3) launch a carpentry project. In this case, any funds received will be used to provide a portable washroom(s) and First Aid Station as well as purchase any materials that can't be donated.

In Orangeville, the funds we are seeking will help us implement an after school Snack Bar providing youth aged 10-18 years access to healthy snacks and a safe place to spend time or do school work. This reaches youth in surrounding low-income communities where we have seen a need to support them this way. The funds will assist in two areas: 1) to purchase and prepare healthy snacks, 2) promote this program to the community.

Community Benefit Category:

- Primary: Youth and Seniors Services
- Secondary: Diversity, Equity & Inclusion

Amount Requested: \$5,000

Grant recommendation: \$0

Notes from the Assessment Team:

- Rationale: competitive requests; availability of alternate funds/sources; financial need not clearly demonstrated according to budget and financials.
- Otherwise, this is a good application and there is general support for the organization and programs.

11. Orangeville & District Horticultural Society

Mission, purpose and objectives:

The Orangeville and District Horticultural Society's (ODHS) motto is "Gardens are for Sharing." In that, our "Opportunity Garden" project will strive to uphold our motto by sharing gardening into our community.

Project Description:

Our new venture is named the "Opportunity Garden." In the way that our motto is "Gardens are for Sharing," we are reaching out into our community in a partnership with Branching Out Support Services (BOSS). Branching Out Support Services is a local Orangeville social enterprise that serves adults with neuro diversities and developmental disabilities. In this new partnership, we want to make horticultural/growing food accessible to all. BOSS already provides services to individuals in Orangeville with disabilities. They also make food for the Lighthouse and grow food for our Foodbank. We feel this organization is already tackling food insecurity and we are keen to support these individuals in skills training and life enrichment. With this grant, ODHS wants to enhance,

inspire and educate people with disabilities in our community. Members from ODHS, staff from BOSS and a local farmer (James Richards, of Am Braigh Teaching Farms) will come together to create an educational and edible indoor garden space. The food (herbs, microgreens, etc.) grown by the participants at BOSS will be used in the programming at BOSS's very own CommonFare Kitchen. Presently, this project has no funding beyond donations of seeds as is a brand new venture. We hope to inspire participants that food is not something that you only eat, but a vital part of who we are as people.

Community Benefit Category:

- Primary: Diversity, Equity & Inclusion
- Secondary: Food

Amount Requested: \$3,500 **Grant recommendation:** \$2,800

Notes from the Assessment Team:

- Partial funding rationale: benefits are limited; eligibility concern with social enterprise
- Support for concept, new program and spirit of the project.

12. Orangeville & District Senior Citizens Centre

Mission, purpose and objectives:

The Orangeville Seniors Centre provides opportunities for social interaction amongst older adults. To introduce and promote a varied program for recreation, education and culture. To foster the development of skills and knowledge of Seniors in the Town of Orangeville and the surrounding district. To reduce social isolation and improve their health and wellbeing.

Project Description:

The Orangeville Seniors Centre offers a regular congregate lunch program for seniors in our community that accomplishes a number of things; nutritious food and a very reasonable rate (\$8/each), social interaction to keep seniors engaged in life and meeting new friends, and the opportunity to volunteer and do meaningful work. We propose to offer a very special Christmas Dinner this year as we rebound from Covid hibernation. The objectives of this meal would be to provide a locally sourced turkey dinner with all of the fixings at a price point that even low income and fixed income seniors in our community could reasonably afford. To ensure that the meal is healthy and nutritious and that the seniors are given information about the producers and about safe food handling of leftovers.

We would hire local musicians to entertain the seniors which is known to be good for healthy minds. Local service clubs would be engaged to help volunteer with set up and serving as would local youth that need both volunteer hours and a contribution to their organizations fundraising for their program activities (Guides, Scouts, Sports Teams, etc.). Flowers would be sourced from a local florist or greenhouse. Seniors Centre staff and kitchen teams will assist.

With the cost of food getting more expensive, funding assistance would allow us to offer this event to our seniors at a reasonable cost. For some, this will be their only Christmas celebration.

Community Benefit Category:

- Primary: Youth and Seniors Services
- Secondary: Food

Amount Requested: \$8,000 **Grant recommendation:** \$6,200

Notes from the Assessment Team:

- Partial funding rationale: merits of application; reduced budget by fees charged and honorarium.
- Good concept/event and benefit.

13. Rotary Club of Shelburne

Mission, purpose and objectives:

Rotary brings together a global network of volunteer leaders who dedicate their time and talent to tackle the world's pressing humanitarian challenges. Their work impacts lives at both the local and international level.

Project Description:

The purpose of this project is to provide our rapidly growing and changing community with two days of family-friendly entertainment that will please a wide variety of participants. Our plan is to start the day off with an afternoon Bands and Brews event that will showcase local bands that will feature musicians of all ages and backgrounds. In early evening we will hold a Kid's Dance party that will lead us into our double feature Drive-In Movie with a children's movie and then a movie for a more mature audience. There will be food, entertainment and fun for the whole family. The next day we will hold a drive-in/walk in concert in the park "Early Morning Rain" that will feature the music of Gordon Lightfoot and to celebrate this Canadian icon's 85th birthday with cake and ice cream. Although this concert is appropriate for all ages, experience tells us that this concert will appeal to a more mature audience. Being able to stay in vehicles allows those with mobility concerns to stay comfortably in their cars or if they wish outside in lawn chairs.

Community Benefit Category:

- Primary: Cultural Enhancement
- Secondary: Diversity, Equity & Inclusion

Amount Requested: \$4,000 **Grant recommendation:** \$4,000

14. Shelburne Cricket Club

Mission, purpose and objectives:

We work for the sport of Cricket in the Town of Shelburne and in Dufferin County to create opportunities for Cricket lovers to come together, play the game, socialize while working on their fitness. We believe that cricket is a game that helps in the well being of both mental and physical health. We promote diversity and multiculturalism by bringing people together for the love of cricket regardless of their age, gender, race, religion or ethnicity. We strive to provide a safe and healthy environment for our youth to play and socialize with like-minded individuals. Our club stands on the basic principles of displaying best behavior, Inspiring success, confidence & discipline. Beside that we also believe in bringing economic opportunities to our town and promote to spend local.

Project Description:

We need this grant for quite a few projects. Our first and most important project this year is to bring women back in the sports of cricket. Last year, we offered only one women's exhibition game in August. We were surprised to see the enthusiasm, interest and commitment the women showed. Keeping that in mind, this year, we are organizing a best of 5, 15 overs tournament for women. This would include 5 full games, 15 overs each, provide uniforms, official umpires and end of season awards. The games will be held over weekends. Wednesdays we will provide coaching for all registered women players. The coaching will include grass level cricket skills and enhancing already developed skills.

Our second project is the continuity of our last year's umpires and coaching program. With the help of grants, we will be able to train and recruit umpires from the Dufferin County instead of bringing umpires from the GTA. This program was a success last year and we were able to play safe, fair and disciplined game and helped cricket lovers who were not able to play, earn money while doing something they love and care about. This program also helps the club to save money because if the club arranges umpires from GTA, they charge more than \$100/game. Our local trained umpires charge the club less than \$75.

This year we are also introducing the Dufferin County Cup. In this tournament, teams from across the province are invited to play in Shelburne. This will help us to take the club to premier cricket level. Next is our kids coaching program. Depending on the interest shown by kids, if we can gather enough kids registrations, through our marketing strategies, we want to start a grass root level kids coaching program run by a current premier cricket player, who currently plays premier leagues across GTA.

This is a year of many firsts for the Shelburne Cricket Club. We are also in the process of starting an adult soccer tournament. This helps in gelling up the cricket players, start the beginning of friendships, team work and chemistry. This teaches people to play as a team and support each other for a common goal. This will help achieve our mental health goal. This year the club is focused on taking care of the mental health of our members by providing them with means to enjoy and revel in camaraderie. This whole soccer tournament will also be a backdrop for our Bar BQ fund raising events.

Community Benefit Category:

- Primary: Diversity, Equity & Inclusion
- Secondary: Economic Development

Amount Requested: \$15,000

Grant recommendation: \$7,500

Notes from the Assessment Team:

- Partial funding rationale: competitive requests, expanded existing programming;
- General support for the spirit and tone of the application.

15. Theatre Orangeville

Mission, purpose and objectives:

Theatre Orangeville is a charitable organization that began its journey in 1994, bringing the magic of live professional theatre to the Town of Orangeville and Dufferin County. Our artistic vision guides every aspect of our company and through our commitment to enrich the community with a theatre experience, that showcases the development of new Canadian works that are 100% Canadian content, created by Canadian playwrights and performed by Canadian actors; to provide youth opportunities to transform their lives through the performing arts; to provide creative opportunities that grow the cultural experience through community partnerships; and to nurture diversity, promote acceptance and celebrate all abilities.

Project Description:

Theatre Orangeville believes all youth deserve the opportunity to access the transformative power that Performing Arts can have on their lives. This is exceptionally demonstrated through our Theatre for Young Audiences (TYA) program which focuses on helping elementary school students learn how to cope with and address socially based issues that can dramatically impact them at different stages in their development such as bullying, self-identity and family conflict, to name a few. Under the patronage of our Youth Academy and Education on Stage, TYA uses storytelling through live performances to explore the influence of these issues and discover ways to manage and minimize their impact. Running over the course of 5 days, the program aims to help students develop their understanding of different ways to approach and normalize these issues; encouraging open dialogue while providing teachers and parents the tools to support their students while they learn. We establish a safe environment for discussion and expression, aiding in the healthy development of young minds and community ties. For 2023, TYA will bring back and present Boys, Girls, and Other Mythological Creatures written by Mark Crawford which will be performed by three young actors. The production addresses bullying and gender stereotypes with thoughtfulness and hilarity. "Deep down, we all just want our children to be happy and healthy and safe. We want them to be the best version of themselves that they can be. This play focuses on the hope of becoming our true selves and our ability to transform into kinder people." Mark Crawford

Community Benefit Category:

- Primary: Cultural Enhancement
- Secondary: Youth and Seniors Services

Amount Requested: \$7,000

Grant recommendation: \$7,000

16. Westside Secondary School

Mission, purpose and objectives:

The mission of Westside Secondary School is inspiring growth through learning and our vision is learners through life. The EcoTeam, a co-curricular club at the school, supports this mission and vision through an environmental lens: to nurture student leaders, reduce the environmental impact of schools, and build sustainable school communities.

Project Description:

The Eco Team is run by student and teacher volunteers. The Eco Team oversees these projects and either completes these tasks or facilitates the involvement of other classes. The goal of all of our projects is to make Westside a more sustainable place and to provide students with a variety of learning opportunities, with a focus on environmentalism.

The Grow Towers

The Vegetable Garden

The Pollinator Garden

Tree and Shrubs

Reusable Dishes and Terracycle Container

Community Benefit Category:

- Primary: Climate Action
- Secondary: Youth and Seniors Services

Amount Requested: \$5,778

Grant recommendation: \$5,000

Notes from the Assessment Team:

- Partial funding rationale: availability of alternates for budgeted items; competitive requests
- Uniquely environmental proposal that is also about learning, sustainability, nurturing student leaders.

Community Grants \$3,000 or less

Note: Benefit Categories are not required to be identified for grants requesting \$3,000 or less, however the projects recommended were deemed to align with the County's strategic priority areas, and were assigned applicable categories by the assessment team.

17. Achill Choral Society

Mission, purpose and objectives:

MISSION/VISION STATEMENT: The Achill Choral Society is a non-profit organization founded in 1982 in Achill, ON. Now based in Orangeville, our stated mission is: "To promote the appreciation and enjoyment of music in all its forms, and, in particular, the art of choral singing within its membership, audience and the community at large; to present public concerts a minimum of twice annually; to fund the purposes of the society, but to operate as a non-profit organization."

Project Description:

Achill Choral Society provides cultural enhancement through music-making, music appreciation, and live performance. We enhance our community's wellbeing by providing inclusive, accessible rehearsals for members and by regular performances of live and virtual concerts. By offering free virtual recordings, we reach a larger, more diverse audience and support individuals who are unable to attend in person.

We provide professionally led weekly rehearsals in a Covid-safe, rented venue in Orangeville. We encourage young musicians to perform as guests, and we hold professionally led vocal workshops for members. Local musicians are hired where possible. Volunteers are recruited to help with ticket sales, ushering, production and recording of performances. Live ticketed performances are held in Orangeville and Alliston. Volunteer performances with smaller groups are held in nursing homes and at other live events in the Headwaters area.

Our programs seek to highlight compositions from diverse cultural backgrounds. For our spring 2023 concert, we are featuring a piece written by Cree-Dene composer Sherryl Sewepagaham sung in Cree. 2023 is a special anniversary for the Achill Choral Society. We are celebrating 40 years of service to the music and culture of our community, and hope we can share our joy and pride with a well-planned special event of two shows for next year's winter performance.

Amount Requested: \$3,000 **Grant recommendation:** \$3,000

18. Bethell Hospice

Mission, purpose and objectives:

Bethell Hospice Foundation exists to raise funds to ensure the ongoing operation of Bethell Hospice in our community. Unlike many other local charities, Bethell Hospice depends on the generosity of donors simply to remain in operation. Government funding through the Ontario Ministry of Health covers only direct care medical staffing costs at Bethell Hospice. Every other cost – from food, medication and the resident hospice building itself to community bereavement and outreach programs – is funded directly from donations. To keep the doors of Bethell Hospice open and all programs and services available at no cost to residents, community clients and their families, Bethell Hospice Foundation must raise at least \$1,500,000 each year. Every gift makes a meaningful difference directly impacts many lives, and brings comfort at a difficult time. Thousands of people have benefitted from Bethell Hospice community programs and residential hospice care.

Project Description:

Objective: To host a successful 2023 Hike for Bethell Hospice community event that ensures fundraising targets are met to sustain the needs of Bethell Hospice, while also supporting family members and community participants who have lost a loved one. Goal: Our overall goal is to raise \$255,000 at the 2023 Hike for Bethell Hospice, contributing to the \$1.5M needed to keep the doors of Bethell Hospice open and all programs and services available at no cost to our residents and community clients.

Amount Requested: \$2,500 **Grant recommendation:** \$2,325

Notes from the Assessment Team:

- Partial funding rationale: preference for non-fundraising events (grants not to be used for event sponsorship); event not in Dufferin; timing concern for Council approval (May 7)
- Support this for the community aspects of the event and for the organization (the hospice) that serves Dufferin families.

19. Career Education Council Guelph Wellington Dufferin

Mission, purpose and objectives:

The Career Education Council is a registered charitable organization based in Guelph, Wellington, and Dufferin dedicated to providing youth with meaningful opportunities for experiential learning, career exploration, and skill development. We collaborate extensively with local employers, educators, and community partners to provide learning opportunities that will help youth to make more informed choices about their future education, training, and career pathway.

Project Description:

The proposed project centres around: (1) the continuing development of Dufferin-focused resources for the Career Exploration Portal (CEP), (2) supporting our 2023 Career Pathways: Dufferin event,

and (3) promoting youth training opportunities in two streams (Marketing & Communication and Gateway to the Trades).

Funding will support three main purposes: (1) Extending the CEP's programming, scope, and efficiency, so that more youth, employers, and schools may be serviced in the arenas of career resources, skills training, employment opportunities, and community partnerships in the Dufferin region. (2) Career Pathways: Dufferin seeks to build a bridge that facilitates a connection between local youth, employers, post-secondary institutions, and their local workforce landscape. Our career events aim to empower Dufferin employers via allowing them to connect with and help inspire their future workforce. Bridging gaps between youth and their community directly supports youth empowerment, local workforce growth, and helps to mend community connections that may have been severed during the pandemic. (3) Promoting training opportunities for youth in Marketing & Communications and Trades streams.

Amount Requested: \$3,000

Grant recommendation: \$3,000

20. Dufferin Community Foundation

Mission, purpose and objectives:

Dufferin Community Foundation is the "forever fund" for Dufferin County. We invest donor gifts into permanent charitable funds and use the annual income to provide grants for local charities.

Our Vision: We envision Dufferin County as a vibrant place where community innovation and leadership flourish, supported by an engaged, focused, well managed and funded charitable sector.

Our Mission: To create a vibrant community where a can-do attitude engages residents, philanthropists and service providers. We strive to connect caring community members to worthwhile causes by growing endowment funds and providing responsible grants that will leave a positive legacy of enriched community wellbeing in Dufferin County.

Project Description:

Nonprofit Appreciation Week - Breakfast of Champions

The professionals who work at charities and nonprofit organizations are often called the "invisible champions" of our community. For the last two years, Dufferin Community Foundation, in partnership with HCIA, Volunteer Dufferin, DC MOVES, Dufferin Board of Trade, Dufferin County and United Way Guelph Wellington Dufferin, has volunteered our time to organize Nonprofit Appreciation Week across the county. Our dual objective was to raise awareness of the value of the nonprofit sector, while making nonprofit staff feel recognized and appreciated for their contributions.

In 2024, we want to build on this by organizing a "Breakfast of Champions." This event would bring together nonprofit staff from across Dufferin County for a morning that celebrates their work and bolsters their mental well-being. The event would feature a buffet breakfast, light entertainment and a keynote speaker on maintaining mental health in the nonprofit workplace. There would be opportunities for participants to connect with their colleagues and forge new relationships for mutual support. The purpose of the event is to boost morale for nonprofit sector staff, expand support systems and provide valuable strategies to help avoid burn-out in their work... caring for the carers in our community.

There are more than 150 charities and nonprofit organizations serving Dufferin County. Our aim is to attract 100 people to the Breakfast of Champions and make it financially accessible by charging a nominal fee of \$10. To engage the spectrum of the nonprofit community, we will reach out to culturally diverse organizations, agencies serving people with lived experience, smaller nonprofits, and emerging, grassroots groups. The Breakfast of Champions will be an opportunity to connect in a celebratory and inclusive environment.

Amount Requested: \$3,000 **Grant recommendation:** \$3,000

Notes from the Assessment Team:

- Note from HCIA: While HCIA, Volunteer Dufferin and DC MOVES (supported projects of HCIA) do collaborate on the Nonprofit Appreciation Week campaigns, our organizations will not benefit from this grant.

21. Dufferin County Farm Tour

Mission, purpose and objectives:

Our mission/vision statement is "Connecting the public with the farmers of Dufferin County's diverse agricultural community."

Project Description:

We are an organization completely reliant on volunteers to plan and deliver a one day experience for the public to have in-depth visits with 5 or 6 local farms, which includes some hands-on experiences and the opportunity to talk directly with our host producers. The funds raised are used to promote and advertise the event in local media (i.e. radio stations, local newspapers and magazines, and through our website). The donations also cover the expenses incurred on the day of the event such as portable facilities, lunches for volunteers/hosts and signage. On occasion, we augment our local farms with additional activities or displays to help round out the agricultural experience.

Participants of the self-guided tour are asked to make a donation to our local food banks (Orangeville, Shelburne and Grand Valley) as admission. Our costs are covered entirely by the funds raised through local business and organization sponsorships which we promote on our website and with banners on tour day. Our tour costs for 2022 totalled approximately \$12,000.00.

After two years of video production, the 2022 event returned to its original format of live, in-person visits. The tour provides a unique opportunity for the public to find out about the challenges faced by our agricultural entrepreneurs, important economic contributors to Dufferin County. Both adults and children learn how food is produced whether it is from vegetables grown in the ground or from livestock that produces milk, eggs, meat and fibre.

Amount Requested: \$2,000 **Grant recommendation:** \$2,000

22. Dufferin Hi-Land Bruce Trail Club

Mission, purpose and objectives:

The Dufferin Hi-Land Bruce Trail Club is one of nine member clubs that make up the Bruce Trail Conservancy. The mission of the Bruce Trail Conservancy is preserving a ribbon of wilderness for everyone, forever. Our vision is to see the Bruce Trail secured within a permanently protected natural corridor along the Niagara Escarpment.

Project Description:

Recognizing that many families in our community, including new Canadians and those of visible minorities and marginalized communities, are not aware of or may not feel secure and welcome to take advantage of the many health and social benefits of the free and universally available Bruce Trails, we seek to heighten awareness and usage by all members of our community of this unique resource. In partnership with Streams Community Hub, and through an expanding network of contacts with organizations such as the Town of Shelburne DEI Committee, Dufferin County Canadian Black Association and Dufferin County Cultural Resource Centre, we are looking to host a series of events and activities to welcome and engage local families and demonstrate our support for diversity, equity and inclusion in all that we do.

We will begin with a series of family hikes with special emphasis on welcoming families who may not have taken advantage of these great, free trails and organized hikes in the past. For those who may be more artistically inclined, we will also organize special events such as Art at the Pinnacle to invite local families to join us for a series of outdoor art classes at one or more of the more scenic lookouts. The family hikes and art classes will begin this spring and continue into the fall. With the help of Streams Hub's print shop, we will also develop and sell orange t-shirts with the Bruce Trail logo to raise funds for our local indigenous communities and as a show of solidarity and support for these communities. We hope to have the t-shirts designed and printed this spring in time for National Indigenous Peoples Day on June 21.

Amount Requested: \$3,000

Grant recommendation: \$2,000

Notes from the Assessment Team:

- Partial funding rationale: eligibility concern of branded orange shirts for sale - reduced by shirts and advertising per budget.

23. Dufferin Muslim Centre

Mission, purpose and objectives:

MISSION & VISION: Dufferin Muslim Centre (DMC) is a non-profit organization initiated by the Muslim community of Shelburne and surrounding towns within Dufferin County. DMC continuously strives to become a center of excellence for community support and socio-cultural development for women, youth and adults.

DMC's long term goals include but are not limited to providing a mosque, an Islamic school, library, adult education, funeral services, support for senior citizens or other services where possible based on the community needs of Dufferin County residents. Islam is not a cultural or ethnic identity, but a complete value system and way of life that is inspired by Divine revelation. We strive to be a positive representation of our beautiful faith. We welcome everyone.

Project Description:

Purpose: Providing iftar meals for the community during the month of Ramadan, Muslim or Non-Muslim. This is called the "Ramadan Project". Method: At sunset, catered meals will be ready for the community to break their fast. The youth will work with the Head Coordinator of the DMC Women's Committee, Urooj Tabish, to volunteer and prepare for the event, organize the guests and activities, and especially serve the meals to the guests, and/or have them delivered. Individuals served: The whole community is welcome, especially the youth, seniors and those afflicted by poverty. Meals will be provided in boxes for a drive-thru pick-up, in the mosque to eat, and also delivered.

Amount Requested: \$3,000 **Grant recommendation:** \$3,000

24. Everdale

Mission, purpose and objectives:

Everdale is a place for people to become change makers and food leaders. We are one of Canada's oldest community teaching farms. Our purpose is to build healthier connected communities where we all have access to good food. Everdale is a registered charity and a 50-acre working farm in east Wellington County near Erin, Ontario. Over the past 20 years Everdale has taught over 40,000 school children and youth about food literacy, grown over 52 million lbs. of fresh produce, helped establish 8 new teaching farms across Canada, hosted 80,000+ visitors at 1,100 + events, tours, workshops, trained over 100 new farmers & recently piloted the Good Food Project with an outcome of 150,000 lbs. of storage food for food insecure community members.

Project Description:

The objective of the Good Food Project is to improve food health by increasing access to nutritious food for food insecure community members. The Good Food Project started in 2019 with food growing results of approx. 100,000 lbs of food grown 'with' and 'for' regional food banks (including Orangeville Food Bank) and pantry programs annually. In a nutshell, Everdale grows fresh food and storage food, and community partners distribute it through networks and client programs.

The purpose: To use the positive power of food to tackle the systemic issue of community food insecurity. The Good Food Project will:

- Increase fresh food access to community members in need
- increase social connectivity for low-income community members through food growing and food sharing activities.

The Everdale team will build on learning from Good Food Project Pilot years and make a 2023 crop plan and staffing plan that reflects the needs of our community partners while also estimating potential funding and donations. The Everdale staff team will seed and cultivate crops and then host Community Harvest Days to help harvest the food in Sept-Nov.

Community Harvest Days: With social isolation as a rising concern, Community Harvest Days were developed. The goal of these days was for community partners, clients, and farmers to work side by side, 'with' each other, rather than 'for' each other. These days traditionally see a participation rate of 20-30 people with a harvest of approx. 5-6000 lbs of food. Sometimes the day is earmarked just for one agency and their clients and volunteers and other times the days are open for anyone in the community.

Amount Requested: \$3,000

Grant recommendation: \$3,000

25. Grand Valley Public Library

Mission, purpose and objectives:

The Grand Valley Public Library serves three communities: Town of Grand Valley, Township of Amaranth and the Township of East Garafraxa. The Library is located at the corner of Main Street and Amaranth St. in the Town of Grand Valley.

MISSION: The Grand Valley Public Library is the Foundation of the Community Providing Social and Educational Resources.

VISION: Explore - Connect - Enrich

Project Description:

We would like to run a series of cooking/food preparation workshops for children ages 8-18 years in the town of Grand Valley in order to enhance and assist young people's understanding of healthy eating/nutrition and food preparation. We would like to not only introduce cooking/food preparation/nutrition to our younger ages 8-11 but also work to enhance the knowledge of youth ages 12+. We would like to see each block of programming build on each other, so that youth can build and master skills.

We would run a series of workshops, in 6 week blocks with one staff with a ratio of 8-10 youth (age dependent). We would like to see these workshops begin in September 2023. At this time, this is a pilot project and we are not currently running this program, hence do not have current funding.

Amount Requested: \$3,000

Grant recommendation: \$3,000

26. Hockley Historic Community Hall and Church

Mission, purpose and objectives:

“The Hockley Historic Community Hall & Church (HHCHC) will be a fiscally sound, not-for-profit corporation and charitable organization which will maintain and preserve the historically significant community hall and church buildings in Hockley, dating back to 1894 and 1869 respectively, as gathering places in the community. This includes preserving the sacredness and integrity of the church building and commemorating the rich past of both buildings for the public benefit.”

Vision: Increase community awareness, advance education and appreciation of the historical significance of the buildings by hosting occasional events. Prepare displays and performances that highlight the history and role of the HHCHC within the community. Preserve archival documents related to the history of both the Hockley Community Hall and Church buildings under the guidance and supervision of the Museum of Dufferin. Ensure the community hall and church buildings remain available to the public and community, thereby continuing and advancing the historical tradition as vibrant gathering places, and a community and cultural hub.

Project Description:

HHCHC's main objective is to maintain the Hockley community hall and church buildings in the Village of Hockley. As a member of the Ontario Historical Society (OHS), this goal has a few pillars.

1. To maintain the two buildings and associated property while preserving the history of the two buildings at 125 and 150 years old and counting.
2. Provide a meeting space for both public and private events in order to bring the community together and continue to ensure a gathering place in the Town of Mono.
3. Host events throughout the year to celebrate the history of the community, as well as, provide an opportunity for area residents to get to know each other. All ages are included in our events, listed earlier in this application.
4. Recreational opportunities are provided for residents who rent our facilities for activities such as yoga, Zumba and Tai chi.
5. Partner with other non-profit organizations to provide a space for them to meet to further strengthen our community.

Amount Requested: \$3,000

Grant recommendation: \$2,000

Notes from the Assessment Team:

- Partial funding rationale: merit of application and sustainability; limited other fundraising activities listed; preference given to non-capital expenses.
- Support for great community assets.

27. I Challenge Diabetes

Mission, purpose and objectives:

I Challenge Diabetes was founded by Chris Jarvis, a former Canadian Olympic rower with type 1 diabetes. Throughout Chris' athletic career, he noticed that there was limited understanding and support for those living with type 1 diabetes. Therefore, he founded I Challenge Diabetes with the mission to reduce the mental, emotional and physical burdens that result from type 1 diabetes.

Project Description:

The Canadian government recognizes type 1 diabetes (T1D) as a disability due to its impact on lifestyle, the constant monitoring of blood sugar levels and the potential risks associated with the condition. For many children and youth with T1D, they struggle to access recreational activities in an environment that understands and supports their diabetes. Therefore, we established our Diabetes Workshops which are tailored to serving children and youth with T1D and their families, empowering them to experience fun and exciting activities in a safe and supportive environment.

With your support, we seek to operate a Diabetes Workshop at the Island Lake Conservation Area in Orangeville on June 18, 2023 from 1:30pm to 4:30pm. This event will welcome an estimated 24 children and youth living with T1D and their families to participate in hiking the Vicki Barron Lakeside Trail while building in diabetes education and mentorship. By empowering participants with practical experience in managing their diabetes throughout the hike, they gain transferable skills that they can apply to their own lives, helping them successfully manage their diabetes and live healthy, inspired lives.

Amount Requested: \$2,000 **Grant recommendation:** \$1,500

Notes from the Assessment Team:

- Partial funding rationale: availability of alternate funds/sources
- Support as a new and unique event with broad reach.

28. Lesson Up Inc.

Mission, purpose and objectives:

My mission is to provide a safe space for children after school. I want to ensure that any child who is at home alone afterschool has an alternative safe, supervised space in my community. I want to continue to provide programming that is interactive and educational.

YMCA programming is unable to supply enough space for children to attend in shelburne. Lesson up is the option.

Project Description:

Lesson up's purpose is to supervise children in my community who would otherwise be at home alone after school. Currently renting the CDRC by the hour which is very costly, I would like to reduce the parent fee by incorporating our program as a city run program throughout the school year.

I have children ages 5-13 currently attending as needed. We chaperone the children from the local school to the Center Dufferin Recreation Center from 2:50-5:30. This allows families the surety of their children having supervised care and completing homework.

No funding has been provided. It was started as I needed child care and have been on the YMCA wait list for 3 years. I have one ECE who runs the program and relies on high school students to assist for volunteer hours. I would like to have to pay someone to chaperone from another school and also a school bus to transport some children from other schools in the area.

Amount Requested: \$3,000 **Grant recommendation:** \$0

Notes from the Assessment Team:

- Rationale: Ineligible, for-profit business, not partnered with a not-for-profit or charity
From program instructions: "Applicant must be a school, a registered not-for-profit or charitable organization OR a non-registered organization that is partnered with one, and not a municipality."

29. Orangeville Curling Club

Mission, purpose and objectives:

Mission: To provide social and competitive opportunities for all age groups and all abilities through the sport of curling.

Project Description:

The Orangeville Curling Club (OCC) is making significant attempts to reach underserved populations in Orangeville and the surrounding area to expose them to the sport and community of curling. In previous years we have been successful in receiving funding to expand these programs and in the 2022/2023 season we created new programming for EDI groups.

A current focus is on youth participation in the sport of curling. The club runs a "Little Rocks" program on Sundays for children aged 6-11 and several improvements are envisioned to enhance the experience. The curling sheet is approximately 150 feet long, and this surface is far too large for children to reasonably play on. Accordingly the club paints a "house" (scoring area) halfway down the sheet to accommodate youth participation. Unfortunately, the hacks (where you push off when delivering a stone) and scoreboards are located at the far end of the sheet. The club is looking to alleviate this condition by creating removable hacks and purchasing a portable scoreboard. This would make the reduced ice surface feel like a real rink for the kids. These additions will improve the appeal of the Little Rocks program to new curlers, and will enhance the experience of the participants by creating a right-sized solution for this skill level.

Amount Requested: \$850 **Grant recommendation:** \$850

30. Orton Community Association

Mission, purpose and objectives:

Through community support and fundraising we provide social and recreational activities for the community of Orton to enhance our feeling of community and well being. It creates a safe and welcoming place to live. All of our fundraising dollars go directly back to the community to not only provide community based programs, but additionally, maintain and improve the facilities (park, pavilion, community centre).

Project Description:

The proposed program is to continue our dinner clubs at our facilities in Atson Hall to occur throughout the year, with five dinners. Through the Food for Thought grant in 2021, we were able to host five dinners, but because of COVID protocols, we were not able to start the program until April of 2022. The objective of the program is to build social connections, enhance knowledge about cooking and nutrition, as well as provide the community with an opportunity to teach each other about their own cultural backgrounds through cooking. The dinners held in the previous year yielded an average of 65 people attending. The program is solely run by volunteers from the Orton community. Two members of the Board of Directors collaborate with community members to create a menu and then share cooking responsibilities. The past three dinners have also included a potluck element where the wider community brings dishes that fit with the theme. Past themes have included, "Comfort Meals", "BBQ Season" and "International Flavours".

We also plan to introduce an additional theme this year to encourage eating fresh, locally-produced food from local farms as well as encouraging members of our community to grow their own food. Everyone who attends the dinners signs up for various tasks, which can include cooking some of the main dishes, shopping, set-up or clean-up.

Amount Requested: \$1,000

Grant recommendation: \$1,000

31. PERIOD Ontario

Mission, purpose and objectives:

PERIOD Ontario is a youth-led organization aiming to break down period stigma and combat period poverty through our pillars of education, advocacy, and service. The goal of our project is to eliminate menstrual inequality in our community. We support demographic groups such as teenagers, and adults alike. Grant funding will also go towards creating Period Packs which include period products, educational cards about menstrual hygiene, sanitary wipes, and masks. This will be donated to a local Dufferin County women's shelter, to be distributed. With our established online presence on platforms such as Instagram and TikTok, we are able to communicate with community members through a variety of mediums. The impact of this initiative is significant on women in the shelter, who have to cope with the lack of sanitary napkins at the shelter on a daily basis. The Period Packs that we will distribute to them will allow them to care for their hygiene.

Project Description:

The program for which we are requesting funds is a Packing Party this June. A packing party entails putting together packs of menstrual products to deliver to women's shelters or Indigenous organizations. These packs have previously included pads, sanitary wipes, masks, and cards that inform the user about menstrual health. The purpose of the period packs are to promote clean, healthy, safe menstrual cycles free of shame. Generally, these period packs are made to serve any menstruators in need, but in the past, we have given the packs to Indigenous students and women's shelters. At our most recent packing party in September 2022, we partnered with the feminist, social justice-focused initiative EVE to put together menstrual care packs for WomenAide, a shelter dedicated to supporting women who experience abuse. The packing parties are staffed with PERIOD Ontario executives to lead temporary volunteers in the assembly of the period packs. To gather funds, PERIOD reaches out to a variety of organizations such as yours seeking grants or sponsorships. However we typically seek small grants from smaller businesses, which is often not enough to meet our goals. Our goals being to provide as many menstruators in need as possible with menstrual products and information about their period.

Amount Requested: \$3,000**Grant recommendation:** \$0**Notes from the Assessment Team:**

- Rationale: Benefit to Dufferin not clearly demonstrated (location of the packing party event is unclear, no local contacts or partners named, organization is from outside of Dufferin); availability of alternatives locally
- Support for the issue generally and youth-led initiatives.

32. Primrose Elementary School

Mission, purpose and objectives:

We strive to provide a school community where every child and youth has the opportunity to participate, learn, and grow to reach their full potential by being fully nourished and prepared for their learning every single day.

Project Description:

The purpose of our program is to provide healthy and nutritious food for each and every student in our building. Life can be challenging, particularly with the cost of living and groceries continuing to climb every day. For many families in our Primrose community, the reality is that they have just barely enough to look after their basic needs. Life is also an opportunity. Positive and rewarding experiences during key developmental years in childhood and adolescence can shape a child's future and help break the cycle of hardship. Student's can only succeed when they are ready to learn and our Breakfast Program provides them with a healthy start to every day so that they can focus on their success at school and not the rumble in their tummy. Our program is run exclusively on donations by local community agencies and partnerships. It is run by myself and some amazing parent and student volunteers. Our students thoroughly enjoy and benefit from this program.

Amount Requested: \$3,000**Grant recommendation:** \$3,000

33. Shelburne and District Horticultural Society

Mission, purpose and objectives:

To encourage interest and improvements in horticulture by promoting conservation and protection of the environment. Providing education and encouraging planting of native trees and flowers within our community and removing invasive species. Promote the circulation of horticultural information and theory through informative meetings, social media and learning from others.

Project Description:

The funds will be used to help pay for Horticultural speakers for our monthly meetings. We cover a variety of topics that help inform people of how to plant and care for many different cultivars. This allows them to beautify their properties, increase biodiversity and support pollinators. Many of our members are seniors, the meetings give them opportunities to connect with others that have the same interest and offer them space to share their knowledge. We raise funds through our annual plant sale selling plants that are donated by our members. We are a volunteer organization.

Amount Requested: \$600

Grant recommendation: \$600

34. Westminster United Church

Mission, purpose and objectives:

Westminster United Church seeks to bring the teachings of Christ to action in words and deeds within this community and beyond.

Project Description:

Under the leadership of Margo Tasker, the Kitchen at Westminster would like to enhance its current food security outreach programs and introduce Community Tables. In the spirit of creating a better, healthier, and more food stable Dufferin County this program will offer both opportunities to gain food literacy as well as provide a reliable and quality meal for some of the county's most food insecure. Community Tables will extend on the current kitchen workshops being held on a monthly basis at Westminster by offering a second workshop each month where the emphasis will be on time and budget efficient meal preparation. The overall success of the Holiday Feast Workshop held in December is a clear indication of both interest in learning basic kitchen skills and in helping those in need. The workshops will follow the model in place whereby enrollment is limited to 10 participants and cost is strictly a pay-what-you-can donation. The participants sit down together at the end and enjoy a sample tasting of their recipe. The meals prepared in this series will be donated to the new men's shelter for service the next day.

Amount Requested: \$3,000

Grant recommendation: \$2,000

Notes from the Assessment Team:

- Partial funding rationale: merits of application and competitive requests, expansion of existing program, budget
- General support for this good program.

III. Conclusion

This round brought a number of quality applications and a variety of good projects and programs that were well aligned with County priority areas. We continue to see many that are considered for ongoing programs or sustainability funding. We had a slightly larger assessment team with an increased diversity of perspectives represented, making for valuable dialog and well-calibrated scoring results. The Assessment Team feels confident that their recommendations represent a good balance of project types and priority areas, and that they will all be of benefit to Dufferin in various important ways. All recommended recipients are providing vital services to the community, and if it were possible to recommend them all to their full requirement, the Assessment Team would certainly be eager to do so. We wish all the successful recipients well in carrying out their activities and look forward to sharing their stories in the fall.

On behalf of the Assessment Team and the Leadership Council of HCIA, we would like to thank Dufferin County Council for its continued confidence in our management of the assessment process for its granting programs, and for entrusting this important task to us. We also thank County staff for their guidance and partnership in continuously improving the application process. We look forward to the next steps of sharing grantee stories to show the impact of this valuable work in our communities, and planning improvements to the process for 2024.

Yours in Community,



Jennifer Payne
Executive Director
Headwaters Communities In Action
jennifer@headwaterscommunities.org



Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 27, 2023

Subject: 2022 Investment Activity

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on 2022 Investment Activity, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

Executive Summary

The purpose of this report is to provide an annual report on investment activity and returns, as required per Policy 3-6-9 Investments.

Background & Discussion

In accordance with the Municipal Act, municipalities may invest cash on hand in order to maximize the return on funds. Only instruments deemed eligible under Ontario Regulation 43/18 and 655/07 are permitted, all of which are considered "safer" thereby helping to minimize the risk to the municipality. The length of time the funds are invested will depend on where the funds come from (general, reserve funds, trust funds or obligatory reserve funds) and when those funds may be required in the future.

Throughout 2022, the County had approximately \$34 million invested at any given time in a variety of savings, short term and longer term instruments. A total of 54 different instruments were held during 2022 and were held with nine different organizations including investment companies, brokers and banks. Most investments were either GICs, bonds, bank notes or instruments known as step ups which are similar to GICs but pay increasing amounts of interest the longer the funds are held. Funds held with the ONE Fund also include equity and corporate bond accounts which are for longer term periods. The County has also relied on high interest savings accounts (HISA), however the rates on these products have not been favourable and less funds were invested in 2022.

A total of 19 investments with a value of \$23,212,123 were redeemed in 2022 with 16 new investments being made with a value of \$29,117,800. As funds have shifted out of HISAs, included in these totals is the redemption and reinvestment of \$10 million of cashable GICs, taking advantage of higher interest rates on similar investment opportunities.

The table below provides a summary of the beginning and ending balances of investments per fund:

	December 2021	December 2022
General Funds	\$31,149,673	\$36,423,623
Trust Funds	\$40,873	\$700,000
Reserve Funds	\$3,161,558	\$2,734,989
Obligatory Reserve Funds	\$5,441,549	\$6,950,473

Investing involves finding the right balance between the level of cash required on hand and the amount that can be invested for greater returns. Continued growth in reserves due to operating surpluses as well as postponement of capital projects led to the increase in the amount of General Funds invested. The only Trust Funds invested relate to the Museum trust fund which is made up primarily of past donations. Additional funds were invested in 2022. Obligatory Reserve Funds which include Development Charges, Gas Tax and Building Reserve Fund has increased over 2021. Additional analysis of existing reserves and future planned uses provided the opportunity to invest additional cash leading to the increase in Obligatory Reserve Funds.

Financial Impact

Due to the sheer volume of instruments and the varying times interest is paid it is difficult to provide a report that outlines the actual returns per investment, thus for the purpose of this report staff will outline the total investment interest earned per different fund.

The chart below provides a summary of the average funds invested throughout the year, the ending investment amount and the total investment interest earned. The final column provides the average annual return which is the total interest earned divided by the average 2022 balance. This is not a precise calculation as it does not take into consideration the fact that longer term investments often yield a higher rate of return, however it does provide an idea of the average rate of return on funds invested.

	December 31 Ending Balance	Average 2022 Balance	Investment Interest Earned/Gains on Investment	Average Return
General Funds	\$36,423,623	\$34,252,500	\$788,783	2.3%
Museum Trust	\$700,000	\$613,988	\$11,560	1.9%
WSIB RF	\$1,707,199	\$1,652,711	\$59,442	3.6%
BLR RF	\$1,027,790	\$1,473,299	\$21,891	1.5%
DC ORF	\$2,439,105	\$2,058,086	\$133,488	6.5%
Roads DC ORF	\$1,454,088	\$1,250,236	\$23,305	1.9%
Building ORF	\$3,057,280	\$2,957,196	\$169,556	5.7%
Totals	\$46,809,085	\$44,258,016	\$1,208,025	2.7%

Note: RF means Reserve Funds, ORF = Obligatory Reserve Funds, BLF = Bank Loan Retirement and DC = Development Charges.

The numbers included in this report are unaudited and thus subject to change.

It was anticipated that the average rate of return for 2022 would be between 2.2% and 2.5%. This was exceeded with the average being 2.7% as shown above. Interest rates on current investments range between 1.19% to 5.25%. The lower rates are carried over from investments made while interest rates were still low. Wherever possible staff are taking advantage of higher interest rates reinvesting funds as they mature into higher yielding instruments.

The County holds a number of longer term investments where interest is not earned or accrued until the investment matures or is redeemed. These are typically instruments known as PPNs or principal protected notes. Two such instruments were redeemed in 2022 which has lead to significant interest in both the Building and DC obligatory reserve funds.

For 2023 it is anticipated that returns will be between 3% and 3.5% as we take advantage of higher interest rates.

In Support of Strategic Plan Priorities and Objectives:

Good Governance, through increased transparency, by providing more open routine disclosure and information for residents, and for Council.

Respectfully submitted,

Aimee Raves, CPA CMA
Manager of Corporate Finance, Treasurer

Reviewed by: Sonya Pritchard, Chief Administrative Officer



Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 27, 2023

Subject: Annual Report on Long Term Debt Capacity

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on Annual Report on Long Term Debt Capacity, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

Executive Summary

The purpose of this report is to provide to County Council an annual update on the County's long-term debt position and future borrowing capacity, as required by O.Reg.403/02 (amended to O.Reg.289/11).

Background & Discussion

The chart below provides a historical overview of the long term debt activity of the County in recent years (in 000s).

	2018	2019	2020	2021	2022
Opening Long Term Debt	16,846	14,606	13,618	12,591	11,612
New Debt	-	1,200	-	-	-
Debt Paid Off	(2,240)	(2,188)	(1,027)	(979)	(930)
Closing Long Term Debt	14,606	13,618	12,591	11,612	10,682

Without the addition of debt over several years the amount of long term debt has dropped considerably in the past five years. At the end of 2022, there was \$10,682,414 of outstanding long-term debt.

Municipal Debt Capacity is based on net revenues of the County (excluding subsidies and reserve and reserve fund withdrawals). As the value of net revenues grow the amount available to be borrowed also grows.

The maximum spending on annual debt is limited to 25% of the net revenues under Provincial limits less the prior year net carrying costs (principal plus interest).

For Dufferin County, the latest numbers from the Province (received in Mar. 2023) are:

2021 Net Revenues	\$52,233,433
25% of Net Revenues	\$13,058,358
Less 2021 Net Debt Charges	(\$855,039)
Annual Debt Repayment Limit	\$12,207,319

The annual debt repayment limit can then be converted to determine the level of Gross New Debt allowable. Based on the \$12.2 million above, 7% borrowing rate over 20 years, the County could potentially borrow nearly \$130 million.

It is not recommended for municipalities to borrow at such a high limit. Doing so could place a municipality in serious financial difficulty as the new debt becomes an annual amount that Council and staff have no control over. Once debt is purchased, the annual payment cannot be changed. Once municipal debt exceeds 50% of the Ontario limit, those repayments/carrying costs represent a materially significant portion of a municipality's budget, which cannot be altered by its Council.

In order to keep debt at a more manageable level, the Dufferin County Debt Management Policy sets an internal upper debt limit of no more than 40% of the limit that the Province allows.

Potential Additional Debt	\$129,324,514
Existing Debt	\$10,682,414
Total Potential Debt	\$140,006,928
Internal County Limit (at 40%)	\$56,002,771
Existing Debt	\$10,682,414
Available Debt	\$45,320,357

The County borrowing limit is just over \$56 million, less existing debt of \$10.7 million leaves approximately \$45.3 million. This means the County could potentially borrow an additional \$4053 million.

The above calculations are based on the Annual Repayment Limit as provided by the Province and are based on data that is nearly two years old (2021 FIR). O. Reg 403/05 requires each Municipal Treasurer to take the ARL, as provided by the Province to the municipality annually, and update it using more recent financial data from the immediately prior year. Unless a municipality undertook a large borrowing in the prior year, this update typically does not change the figures by very much.

The table below shows the update of the data from the ARL, using (rounded, unaudited) 2022 data, rather than the 2021 data used by the Ministry:

2022 Net Revenues	\$53,800,000
25% of Net Revenues	\$13,450,000
Less 2022 Net Debt Charges	(\$772,241)
Annual Debt Repayment Limit	\$12,677,759

Financial Impact

The carrying costs on any new debt become an Operating Budget expense in future years. Blended payments of principal plus interest appear in the annual budget. The most recent approved budget included \$1.309 million in debt and interest repayment costs for 2023. Future years show a declining level of debt repayments as payments on the Public Health Loan will be ceasing. This is less than 13% of our annual limit, indicating the County does have room to borrow in the event a need arose.

Long term debt balances at the end of 2022 were as follows:

Lawrence Ave Housing	2,995,410
Dufferin Oaks	0
Courthouse	1,312,500
Edelbrock Centre	2,100,000
Dynes Grey	2,202,333
Lawrence Ave Housing #2	840,000
Health Unit Loan	2,232,171

In Support of Strategic Plan Priorities and Objectives

Good Governance, through increased transparency, by providing more open routine disclosure and information for residents, and for Council

Respectfully submitted,

Aimee Raves, CPA CMA
Manager of Corporate Finance, Treasurer

Reviewed by: Sonya Pritchard, Chief Administrative Officer



Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 27, 2023

Subject: Tax Policy Review

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on Tax Policy Review, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

Executive Summary

The purpose of this report is to inform Council of the tax policy review that will be occurring in 2023.

Background & Discussion

Section 308 of the Municipal Act provides upper tier municipalities with the responsibility of setting the tax ratios that both the upper and lower tier municipalities are to use. Section 313 outlines the responsibilities associated with subclasses and associated tax reductions. These are commonly referred to as *tax policy*.

A review of the existing tax policy has not occurred in several years. A committee consisting primarily of Treasurers and dedicated tax staff from all of the lower tier municipalities has been established to review our current tax policy. An initial meeting was held on April 17, 2023. Staff discussed areas of focus, possible consultants to assist with the project as well as the timeline for this project. It is anticipated any proposed changes will be presented to Council later in the year for implementation with the 2024 tax year.

Financial Impact

A consultant firm will be engaged who are experts in tax policy to assist with the process. An amount of \$25,000 was included in the 2023 budget to support this project.

In Support of Strategic Plan Priorities and Objectives

Good Governance, through increased transparency, by providing more open routine disclosure and information for residents, and for Council

Respectfully submitted,

Aimee Raves, CPA CMA
Manager of Corporate Finance, Treasurer

Reviewed by: Sonya Pritchard, Chief Administrative Officer



Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 27, 2023

Subject: Annual Development Charges Report

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on Annual Development Charges Report, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

Executive Summary

This mandatory report is provided under the direction of the Development Charges Act, (DCA), and under Ont. Reg. 82/98 S. 12, and is also required to satisfy the reporting requirement within Dufferin County's own Development Charges ("DC") Bylaw 2022-28 ("the DC Bylaw").

Background & Discussion

This annual report provides a summary of Development Charge activity for 2022. A summary of funds collected, spent and interest allocated to the various services that DCs are collected for can be found in Attachment A. An overview of project financing sources for projects that include DCs is available in attachment A. The other sources of funding include property taxes and tenant rent.

DCs are typically collected in advance of capital projects, in relation to some larger projects it is not unusual to collect DCs after the fact. This is the case for several of the building related projects included in Dufferin County's DC study and why DCs are used to partially cover the ongoing, annual debt servicing costs. These ongoing DC amounts are included in the annual budget and are considered as projects for purposes of the annual DC reports. With the changes to DCs in 2022 most of these projects are no longer eligible services and thus we will not be able to collect DCs for these services moving forward. However we will be able to apply funds collected to future budgets until the balance is

depleted. The DCs applied to housing will drop from \$638,000 in 2023 to \$130,000 in 2024.

Financial Impact

The total DC Reserve Fund at the end of 2022 was \$5.6 million, approximately \$1.3 million was held for non roads projects while approximately \$4.3 million held for future road projects. Unspent DC balances are higher at the end of 2022 than at the end of 2021 namely due to the collection of nearly \$1.9 million DCs.

County DC's are collected based on the data in the most recent DC Background Study, and in the DC Bylaw. The last version of the County Study and Bylaw is from the summer of 2022. Every municipality's DC Bylaw has a maximum ten-year lifespan, as per the *Development Charges Act*.

Changes as a result of Bill 23 the *More Homes Built Faster Act*, have led to the phase in of DCs. This phase in did not occur until late 2022 and thus only a couple of properties were able to benefit from the reduction in fees. Below is a summary of the impact on the County for 2022:

	Development Charges	Phase in Reduction	Rental Housing Discount	Loss DC Revenue
Commercial	375.97	75.19	-	75.19
Residential	5,545.00	1,109.00	421.65	1,530.65
Total	5,920.97	1,184.19	421.65	1,605.84

Note that these do not reflect the loss in DCs formerly collected for housing or growth related studies.

In Support of Strategic Plan Priorities and Objectives

Good Governance, through increased transparency, by providing more open routine disclosure and information for residents, and for Council

Respectfully submitted,

Aimee Raves, CPA CMA
 Manager of Corporate Finance, Treasurer

Reviewed by: Sonya Pritchard, Chief Administrative Officer

Attachment A

Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services to which the Development Charge Relates									Total
	Services Related to a Highway	Non Infrastructure Roads	Long term Care Services	Child Care and Early Years Programs	Public Health Services	Ambulance	Housing Services	Waste Diversion	Growth Related Studies	
Opening Balance, January 1, 2022	2,111,551	1,762,719	-	60,233	394,267	12,182	388,815	36,546	79,826	4,846,139
Plus:										
Development Charge Collections	588,107	176,942		12,319	135,273	10,793	918,025	38,301	2,140	1,881,900
Accrued Interest	158,673	22,738	-	223	4,723	269	9,223	666	-	196,516
Sub-Total	746,780	199,680	-	12,542	139,996	11,062	927,248	38,968	2,140	2,078,416
Less:										
Amount Transferred to Capital (or Other) Funds ¹	483,950			53,550	126,610		520,040	18,000	109,361	1,311,511
Sub-Total	483,950	-	-	53,550	126,610	-	520,040	18,000	109,361	1,311,511
Closing Balance, December 31, 2022	2,374,380	1,962,399	-	19,225	407,653	23,244	796,023	57,514	- 27,395	5,613,044

¹ See Attachment B for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

Attachment B

Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	D.C. Recoverable Cost Share					Non D.C. Recoverable Cost Share				
		D.C. Forecast Period			Post D.C. Forecast Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
Services Related to a Highway											
DR 18 - 125M N of Highway 9 to DR 7	4,037,589	483,950		750,000				2,803,639			
Sub-Total - Services Related to Highways	\$4,037,589	\$483,950	\$0	\$750,000	\$0	\$0	\$0	\$2,803,639	\$0	\$0	\$0
Housing Services											
Structural Upgrades	106,794	80,000						26,794			
Sub-Total - Housing Services	\$106,794	\$80,000	\$0	\$0	\$0	\$0	\$0	\$26,794	\$0	\$0	\$0
Waste Diversion											
Curbside collections	18,000	18,000									
Sub-Total - Waste Diversion	\$18,000	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Growth Related Studies											
DC Study	35,422	35,422									
MCR	74,571	73,939						632			
Sub-Total - Growth Related Studies	\$109,994	\$109,361	\$0	\$0	\$0	\$0	\$0	\$632	\$0	\$0	\$0

Amount Transferred to Operating (or Other) Funds - Operating Fund Transactions

Operating Fund Transactions	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Post D.C. Forecast Period			Non D.C. Recoverable Cost Share		
		Principal	Interest	Principal	Interest	Source	Principal	Interest	Source
Sub-Total - LTC Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Child Care and Early Years Programs									
Edelbrock Debenture	200,000	53,550					146,450	73,290	Tax levy
Sub-Total - CCEY Programs	\$200,000	\$53,550	\$0	\$0	\$0		\$146,450	\$73,290	
Public Health Services									
WDGPH Debt	143,665	126,610					17,055	94,730	Tax levy
Sub-Total - Public Health Services	\$143,665	\$126,610	\$0	\$0	\$0		\$17,055	\$94,730	
Housing Services									
Location A	189,760	189,760					-	95,590	Tax levy
Location B	142,280	142,280					-	71,590	Tax levy
Location C	120,000	108,000					12,000	22,050	Tenant rent
Sub-Total - Housing Services	\$452,040	\$440,040	\$0	\$0	\$0		\$12,000	\$189,230	



Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 27, 2023

Subject: Winter Storm After-Action Report - December 23-26, 2022

**From: Steve Murphy, Manager – Preparedness, 911 & Corporate
Projects**

Recommendation

THAT the report of the Manager – Preparedness, 911 & Corporate Projects, dated April 27, 2023, regarding After Action Report for Winter Storm - December 23-26, 2022, be received;

AND THAT staff be directed to investigate technology options to improve notification to staff and stakeholders of an event;

AND THAT staff collaborate with the local municipalities to establish shelter locations with the necessary equipment and supplies;

AND THAT staff support local municipalities to establish and train Volunteer Shelter Management Teams;

AND THAT the costs of equipping each municipality to set up and equip an emergency shelter location be drawn from the Emergency Readiness reserve.

Executive Summary

A major winter storm impacted all of Dufferin County with blowing snow and dangerously strong wind gusts beginning on Friday, December 23rd, 2022. Emergency services responded to a high number of calls for assistance related to transportation incidents. Abandoned vehicles created challenges for plow crews in several areas of the County.

By the time the storm ended 48 hours later, several hundred vehicles had been abandoned on roadways and dozens of motorists required emergency support services to ensure their safety. A thorough review of the response to the winter storm identified communications and emergency shelters as the primary challenges encountered by staff at all levels.

Background

Following any significant event, staff conduct a debriefing with those who were impacted or involved in any incidents. This event was comprised of several incidents, each with distinct impacts that required emergency management. After surveying all of the stakeholders and meeting with many key personnel and compiling the notes, reports, images and other records; several key themes emerged. These themes included the following:

- Communications
- Emergency Sheltering
 - Locations
 - Staffing/Volunteers
 - Resource Management

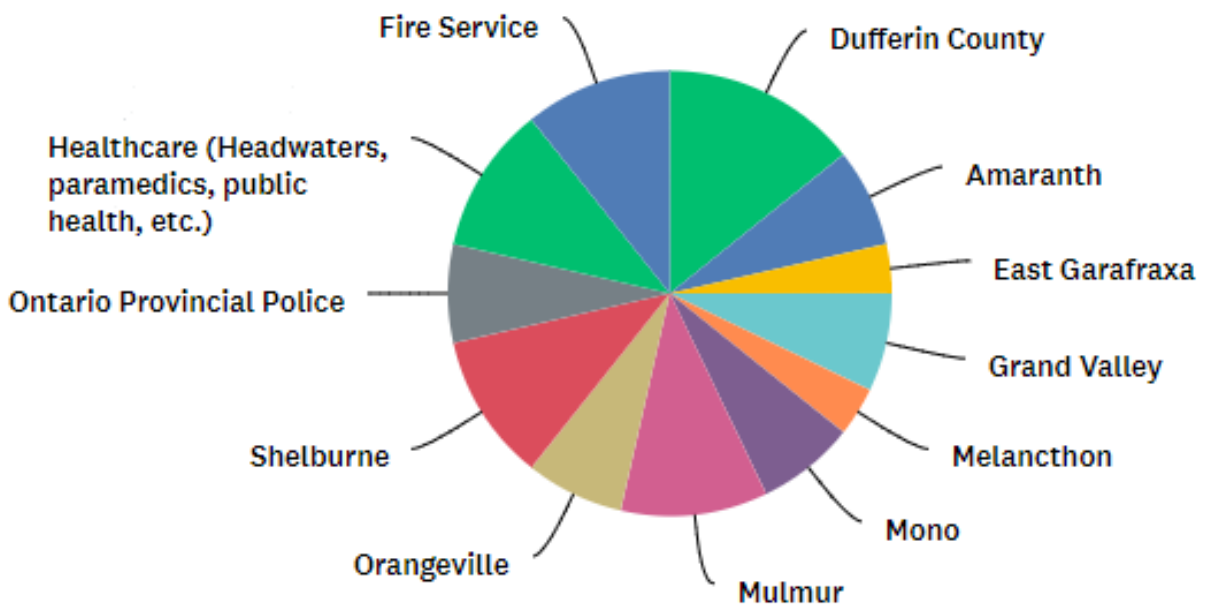


Figure 1 61% of respondents were senior managers within their organizations

Late on the afternoon of December 19th, 2022 a Special Weather Statement was issued by Environment Canada which provided an early indication of a developing winter storm. The statement detailed the potential for cold temperatures, flash freezing, high winds and heavy snowfall. It was believed that this would be a multi-day event and the statement encouraged everyone to consider altering their travel plans for the holiday weekend.

The Special Weather Statement was changed to a Winter Storm Watch on the afternoon of December 21st, 2022 with high confidence of a major winter storm during the holiday weekend. This weather watch was replaced with a Blizzard Warning on the morning of December 22nd, 2022 which included an unusual description of the impending storm, 'a crippling blizzard Friday into Saturday. Travel will become dangerous and is not advised'.

December 23rd, 2022 was the last workday before the Christmas holiday and many municipal staff were on vacation until January 3rd, 2023.

Early in the afternoon of December 23rd, the Ontario Provincial Police (O.P.P.) announced that all highways and roads in Perth and Huron counties were closed due to blizzard conditions. A short time later the OPP closed all highways and roads in Bruce and Dufferin counties, some in Grey County and Highway 21 between Sarnia and Grand Bend within Lambton County. While the closures did not extend to municipal roadways in the urban areas of Orangeville and Shelburne, the roads crews in those municipalities were experiencing conditions that were straining capacity. Many roads in Perth, Huron, Bruce, Grey, and Dufferin counties remained closed until December 26th.

There were also several hydro outages across Dufferin County and more than 2,500 people were without electrical service, some for more than 72 hours.

As was the case in many municipalities, there were a number of travelers who became stranded due to weather and had to be sheltered until the roads could be reopened and their vehicles recovered. Emergency Services personnel conducted several rescues of stranded motorists and transported those people to any available shelter that could be found. In one case, a motorist was rescued from the roadside in East Garfraxa and transported to the shelter established at the Shelburne municipal office.

Throughout this event the senior officials from all Dufferin County municipalities were in contact and coordinating resources to meet the needs of the community. Most of these same senior officials were also doing double duty as shelter managers, transportation coordinators and logistics coordinators.

Discussion

Key Themes – What Went Well and Suggestions for Improvement

Communications

Communications was an area that received several comments with the greatest range of scores in the after action survey. Many felt that the communications between stakeholders was excellent and some felt it was entirely inadequate.

In order for communications to be effective in an emergency, messaging has to be created and distributed through multiple channels to dozens, if not hundreds, of stakeholders. The sheer volume of stakeholders and the amount of information shared for any emergency situation makes notifications and coordination using the routine methods extremely time consuming.

What went well - The current practice of using emails, text messages and voice/video calls is well adapted for most routine purposes and was effective in reaching the majority of stakeholders. Even though many key staff were on vacation during this period they were aware of the potential issues that could develop as a result of a severe winter storm and most were monitoring their phones and email.

The overall dedication of municipal staff to respond and take action is commendable. Using technology and virtual meeting capabilities during an emergency is effective. In addition, there was excellent collaboration between communications staff from Orangeville and the County (despite the fact that the County Communications Manager had only just started in the role). These staff played an important role in getting messaging posted and updated on social media.

1. *Municipal personnel dedication and willingness to respond after hours and while on holidays*
2. *Use of technology for virtual meetings on short notice*
3. *Collaboration between Orangeville and County communications staff*
4. *Keeping social media accounts updated with road closure information*

Suggestions for Improvement - The current emergency contact list contains thousands of numbers, emails and other contact details for stakeholders and, although it is revised several times per year, it is never 100% accurate. Staff turnover, vacations and leaves of absences across the multiple stakeholder organizations results in uncertainty about who is doing what role, in what municipality, at that given moment is the most challenging factor.

Getting larger media organizations that will reach the GTA audience to share information is difficult, which means travellers may come to the area not knowing weather conditions are dramatically different than areas to the south.

- 1. Review options for updating the list more frequently, include opportunities for stakeholders to add/delete information.*
- 2. Investigate alternate technology solutions such as alerting apps, automated text messaging, etc.*
- 3. Build relationships with media outlets to reach a broader audience.*

Emergency Shelters

Across Dufferin County, shelters have been established to provide for the temporary needs of people impacted by floods, fires, winter storms and other hazards. Whether those in need of shelter are local residents or stranded travelers, there is a standard established by Health Canada for the provision of emergency support services. This standard is based on the basic needs for shelter, safety, nutrition, clothing, and reuniting with loved ones.

For events involving fewer than 50 people, the Canadian Red Cross is engaged to provide for the immediate needs of residents and visitors within Dufferin County. Several events, however, have demonstrated that the resources of the Red Cross are finite and the few assets available are often insufficient to meet the needs of those impacted.

The sheltering requirements of this particular event strained many municipal resources to an unprecedented extent. The widespread nature of the event, the shortage of personnel and the lack of necessary equipment highlighted the need to re-evaluate the existing Emergency Support Services plans.

What went well – stranded travellers were provided a safe place in several locations. There were no serious incidents arising from lack of shelter

- 1. Local officials, community partners and municipal staff stepped in to ensure those with no alternative source of shelter were provide a safe space*
- 2. Dufferin Emergencies Services worked to rescue people and transport them to various shelter locations*
- 3. Provisions were made available to a number of locations*

Suggestions for Improvement – There are three main areas that can be addressed to enhance the sheltering process.

Shelter Locations

There are currently 14 shelter sites designated across the County. The location, access and amenities of these sites are not all ideal. Additional sites in areas across the County that are more likely to see stranded motorists would be more effective.

- 1. Identify sites in each municipality that are easily accessed, can be pre-supplied and are in locations likely to see stranded motorists*

Emergency Response Volunteers

Throughout the debriefing process there was overwhelming support for the establishment of local shelter management teams comprised of volunteers who live in the community and who could get to the designated shelter sites on short notice.

Grand Valley and Melancthon have already begun the process of recruiting volunteers and training on the specific roles will begin in the coming months.

Preliminary discussions with the remaining municipalities indicate that there is a desire to build volunteer capacity to operate emergency shelters. County staff can assist with training these teams of community emergency response volunteers to fill this role.

- 1. Establish Volunteer Shelter Management Teams*
- 2. Provide training and develop standardized procedures to simplify processes in an emergency situation*

Resource Management

Resource Management was another area of considerable concern for some municipalities. The County maintains a stockpile of items to set up and operate an emergency shelter when there is a need to provide emergency accommodations for more than 50 people. The supplies are stored at the operations centre in Primrose with the intent to move them to where they are needed, when they are needed.

The resources required to transport and set up the shelter equipment for this event were either unavailable or unable to do so safely given the weather conditions at the time.

Acquiring and prepositioning equipment and supplies at the municipal level to support 25 to 50 people during an emergency was identified as a solution to ensure that there are sufficient resources to meet the immediate needs of each community when shelters are required. Small cargo trailers equipped with the materials to support emergency sheltering in each municipality would enhance the capacity of the community to meet the basic needs of people impacted by an emergency event. In the event of a major incident, these material resources and volunteers could be pooled together as a fully interoperable team to meet the needs of up to 600 people.

- 1. Acquire and pre-position shelter supplies for each municipality*
- 2. Establish process for obtaining food for the shelter locations in an emergency*

Financial, Staffing, Legal, or IT Considerations

There will be a cost associated with setting up the new emergency shelter locations and ensuring they are stocked with the necessary supplies and equipment. There is sufficient funding in the Municipal Emergency Readiness Fund to cover these costs which would be approximately \$100,000. Ongoing costs for maintaining these supplies will be included in future operating budget submissions.

Implementing enhanced technology to improve communications will require additional investigation. A follow up report will be provided to Council with potential solutions.

In Support of Strategic Plan Priorities and Objectives

Sustainable Environment & Infrastructure – protect assets both in the natural and built environment

Respectfully Submitted By:

Steve Murphy
Manager – Preparedness, 911 and Corporate Projects

Reviewed by: Sonya Pritchard, Chief Administrative Officer



COUNTY OF DUFFERIN

AUDIT PLANNING REPORT TO THE MEMBERS OF COUNCIL

March 13, 2023

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



To the Members of the Council of County of Dufferin

We are pleased to provide you with this planning report to highlight and explain key issues which we believe to be relevant to the audit of County of Dufferin (the “Entity”) for the year ended December 31, 2022.

The enclosed planning report includes our approach to your audit, the significant risks we have identified and the terms of our engagement. At the year-end meeting, we will provide you with a copy of our draft audit opinion and discuss the nature, extent, and results of our audit work. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Members of the Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We look forward to completing our draft audit report opinion and discussing our 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

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EXECUTIVE SUMMARY

Your BDO Audit Team

Traci Smith, CPA, CGA, LPA will be the lead on the engagement team, supported by experts as deemed necessary. Please refer to page 4 for contact information should you have any questions or concerns regarding the financial statement audit.

Timeline

The audit is scheduled to start on March 20, 2023 with final completion scheduled for May 12, 2023. See the [Audit Timeline](#) section of the report for the detailed milestones.

Auditor's Responsibilities - Financial Statements

Our overall responsibility is to form and express an opinion on the financial statements. The performance of this audit does not relieve management or those charged with governance of their responsibilities. Please see the attached engagement letter in [Appendix A](#) for specific details regarding the scope of our work.

Materiality

We have determined that materiality for the current year audit will be based on 3% of total average revenues. Preliminary materiality is 1,900,000 for the year ended December 31, 2022 and is based on preliminary numbers.

Audit Process

Our overall audit strategy is based on our understanding of the Entity. Our risk base audit approach is described in detail on Page 9.

Significant Risks and Planned Responses

Our audit is focused on risks specific to your organization and key accounts. These are described in more detail on page 7. Specifically, we have identified the following areas on which to focus:

- ▶ Government transfers
- ▶ Control environment (management override of control)
- ▶ Contingencies
- ▶ Payroll

Auditors Responsibilities - Fraud

Through our planning process, and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Entity. Please see Page 6 for clarification of the auditor's responsibilities for detecting fraud.

If you are aware of changes to processes or are aware of any instances of actual, suspected, or alleged fraud affecting the Entity, we request that you provide us with this information.

YOUR DEDICATED BDO AUDIT TEAM

In order to ensure effective communication between the Council and BDO Canada LLP, the contact details of the engagement team are outlined below. We attempt to provide continuity of service to our clients to the greatest extent possible. When changes are required for key members of the engagement team, we will discuss this matter with Management and determine the appropriate new individual(s) to be assigned to the engagement based on particular experience, expertise, and engagement needs.

NAME	ROLE	PHONE NUMBER	EMAIL
Traci Smith	Engagement Partner	519-376-1708	tsmith@bdo.ca
Angela Nichol	Senior Manager	226-850-1330	anichol@bdo.ca
Melanie Bean	Audit Senior	226-850-1325	mbean@bdo.ca

AUDIT TIMELINE

The following schedule outlines the anticipated timing of the audit of the financial statements of the Entity.

As part of the year end Council meeting, we will provide the Council with a copy of our draft audit opinion, discuss our findings, including significant estimates utilized by management, accounting policies, financial statement disclosure, and significant transactions completed during the year. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.

ACTION	TIMING
Audit planning and interim fieldwork	December 2023
Audit fieldwork commences	March 20, 2023
Meeting with management and BDO	April 2023
Present final report to the Council	May 11, 2023
Release of audit report	May 12, 2023

AUDITOR'S RESPONSIBILITIES: FINANCIAL STATEMENTS

We are responsible for forming and expressing an opinion on the financial statements that have been prepared by management, with oversight by those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter attached as Appendix A to this letter, is set out below:

Year-End Audit Work

- ▶ Work with management towards the timely issuance of the financial statement and required returns.
- ▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.
- ▶ Present significant findings to the Council including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.

We are required to obtain an understanding of the system of internal control in place in order to consider the adequacy of these controls as a basis for the preparation of the financial statements, to determine whether adequate accounting records have been maintained and to assess the adequacy of these controls and records as a basis upon which to design and undertake our audit testing.

We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.

We have complied with relevant ethical requirements and are not aware of any relationships between County of Dufferin and our Firm that may reasonably be thought to bear on our independence. Our annual confirmation of independence is attached as Appendix B to this letter.

AUDITOR'S RESPONSIBILITIES: FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

Throughout our planning process, we performed risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including the Entity's internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and made inquiries of management regarding:

- ▶ Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the organization, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the organization; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behavior.

We are not currently aware of any fraud affecting the organization. If you are aware of any instances of actual, suspected, or alleged fraud, please let us know.

SIGNIFICANT RISK AND PLANNED RESPONSES

We have identified the following significant risks that require special audit consideration. These risks were identified based on our knowledge of the Entity, our past experience, and input from management and the Council. Please review these significant risks and let us know your thoughts on these or any other areas of concern.

FINANCIAL STATEMENT AREAS	RISKS NOTED	AUDIT APPROACH
Government Transfers		<ul style="list-style-type: none"> • Review of agreements and discussions with management. • Confirmation of cash received and reconciliation of cash flows and eligible expenditures.
Control Environment	Management may at any time have the opportunity to override internal controls.	
Contingencies	Significant risk of contingencies not being identified or recognized.	
Payroll	Significant risk that pay rates changes could be unauthorized.	<ul style="list-style-type: none"> • Test salaries of those employees who are authorized to change pay rates.

MATERIALITY

We determined preliminary materiality to be \$1,900,000, based on 3% of total average revenues. Performance materiality of \$1,425,000 is set at 75% of the materiality. We use performance materiality to focus our audit; identify amounts to be examined using statistical sampling and determining key items for analytical procedures. A threshold of 10%-20% of performance materiality is then used for substantive and analytical procedures.

Misstatements are considered to be material if they could reasonably be expected to influence the decisions of users based on the financial statements.

Our materiality calculation is based on the Entity's preliminary results. If actual results change significantly, we will communicate those changes to the Council as part of our year-end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the Council, other than those which we determine to be "clearly trivial."

We encourage management to correct any misstatements identified throughout the 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

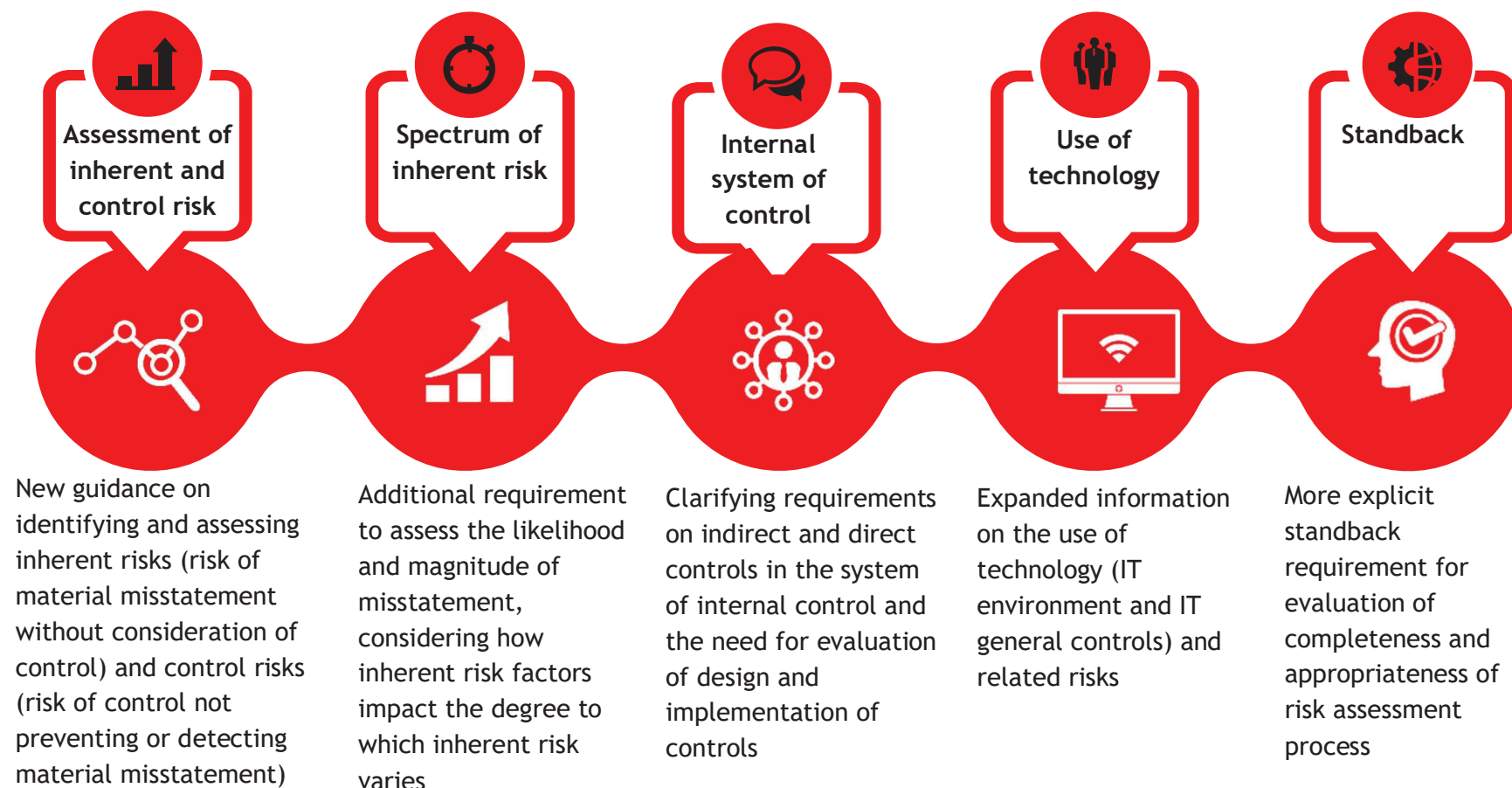
REPORT

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



UPDATES TO OUR AUDIT PROCESS

Canadian Auditing Standard 315, Identifying and Assessing the Risks of Material Misstatement, was significantly revised with a greater focus on more robust risk identification, assessment and response procedures. The standard is effective for periods beginning on or after December 15, 2021. Key enhancements include:



UPDATES TO OUR AUDIT PROCESS: IMPACT ON THE AUDIT

Impact on Auditors

More inquiry, observation, and inspection procedures, especially for risks related to the use of technology



More robust risk identification and assessment



Audit procedures focused on addressing risks identified



More consistent and effective audits with improved responses to identified risks improving audit quality for all stakeholders

Impact on Clients

Audit team will need to spend more time in the field and/or will need to speak to personnel not previously accessed in the past



More up-front questions for you at planning and face-to-face meetings to gather information



Requirement to access IT personnel not previously accessed in the past



More robust discussions with Council, committees and Boards about increased risk identification

APPENDIX A: ENGAGEMENT LETTER



Tel: (519) 941-0681

www.bdo.ca

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

January 9, 2023

Corporation of the County of Dufferin
55 Zina Street
Orangeville, Ontario
L9W 1E5

Dear Aimee Raves,

We understand that you wish to engage us as the auditors of Corporation of the County of Dufferin for its fiscal year ended December 31, 2022.

We are pleased to perform the engagement subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Traci Smith, CPA, CGA, CPA, BA will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

Our Role as Auditors

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements ("financial statements") prepared in accordance with Canadian Public Sector Accounting Standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements 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 your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.



Since this is a group audit where we may be relying on component auditors or they may be relying on us as component auditors, please note the following:

- (a) there will be unrestricted communication between the group engagement team and the component auditors to the extent allowable under law or regulation;
- (b) important communications with the component auditors, those charged with governance of the group and the component and management of the component, including communication of significant deficiencies in internal controls, shall be communicated to the group engagement team;
- (c) important communications with regulatory authorities and components related to financial reporting matters, shall be communicated to the group engagement team;
- (d) to the extent it is determined to be necessary, the group engagement team will be permitted access to the component information, those charged with governance of the component, and the component auditors (including relevant audit documentation); and
- (e) the group engagement team will be permitted to perform work or request a component auditor to perform work on the financial information of the component.

Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
 - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - additional information that we may request for the purpose of the audit;
 - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;



- financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
- written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following safeguards be put into place:

- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

Tax Services

Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We understand that you are not looking to BDO to provide you with any guidance or advice in regard to tax planning or compliance.

Additional Services

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

Fee Estimation

The estimated fee for this engagement is as follows:

- 2022 Audit services: \$40,325 plus HST as per RFP R2019-TR-19-02
- One-time fee for adoption of CAS315R: \$4,000

Our estimated fee is based on an assumed level of quality of your accounting records, the agreed upon level of preparation and assistance from your personnel and adherence to the agreed-upon



timetable. Our estimated fee also assumes that your financial statements are in accordance with Canadian Public Sector Accounting Standards and that there are no significant new or changed accounting policies or issues or internal control or other reporting issues. We will inform you on a timely basis if these factors are not in place. Should our assumptions with respect to the quality of your accounting records be incorrect or should the conditions of the records, degree of cooperation, results of audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. Our billing rates may be subject to change from time to time at our discretion with or without notice to you.

Our fees will be invoiced and payable as follows:

- On a monthly basis as the work is performed up to 95% of the audit fee prior to issuance of assurance report; and
- The remaining 5% of the audit fee within 10 days after issuance of our final invoice along with any additional required final payments.

Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.

Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them. **The Standard Terms and Conditions include clauses that limit our professional liability.**

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.



Yours truly,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:



Signature

Mar 9, 2023

Date

Aimee Laws

Name (please print)

Manager of Corporate Finance, Treasurer

Position

Please carefully review this Agreement, which includes the attached Standard Terms and Conditions, prior to signing it. A complete copy of the signed engagement letter should be returned to us.



Appendix 1 - Standard Terms and Conditions

1 Overview and Interpretation

1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services, including without limitation any non-disclosure agreements entered into in advance of this Agreement. This Agreement applies to Services whenever performed (including before the date of this Agreement). To the extent that any of the provisions of the accompanying letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

1.2 In this Agreement, the following words and expressions have the meanings set out below:

This Agreement - these Standard Terms and Conditions, the letter to which they are attached, supporting schedules or other appendices to the letter, and any Summary of Services letters issued in future years

Services - the services provided or to be provided under this Agreement, and any other services which we agree to provide to you subsequent to the date of this Agreement that are not covered by a separate engagement letter

We, us, our, BDO - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

You, your - the party or parties contracting with BDO under this Agreement. You and your does not include BDO, its affiliates or BDO Member Firms

BDO Member Firm or Firms - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

Confidential Information - all non-public proprietary or confidential information and Personal Information, including Client Documents

Personal Information - personal information that is or could be attributed to identifiable individuals

Client Documents - information (including internal financial information and internal records and reports) provided to us by you or on your behalf in connection with the performance of the Services

2 BDO Network and Sole Recourse

2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.

2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.



- 2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above, as well as all liability protections contained herein, as if they were a party to this Agreement. For greater certainty, you agree that other BDO Member Firms that are subcontractors may enforce any limitations or exclusions of liability available to us under this Agreement.

3 Respective Responsibilities

- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.
- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.

4 Working Papers and Deliverables

- 4.1 **Ownership** - All reports (including assurance reports where applicable), written advice, working papers, and internal materials created or developed by us pursuant to this Agreement are owned by us, and we retain all property rights therein. All Client Documents continue to be your property, provided that we retain copies of such documents as necessary for our internal record keeping (including as required to comply with our professional obligations).
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any party other than you, and are intended for the benefit of only you. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. The receipt by any third parties of any advice, opinions, reports or other work product is not intended to create any duty of care, professional relationship or any present or future liability between such third parties and us. For greater certainty, we expressly disclaim any liability of any nature or kind resulting from the disclosure to or unauthorized reliance by any third party on our advice, opinions, reports or other work product.
- 4.5 **Consent to use the Report** - Nothing in this Agreement shall be construed as consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document and we expressly do not provide such consent. If you request consent for the use of our report, we will consider, at the relevant time, providing consent and any conditions that we may attach to such consent. Our consent must be in writing.
- 4.6 **Consent requests** - In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information



is materially inconsistent with the related financial statements. Any consent request must be made on a sufficiently timely basis to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost and will be documented in a separate engagement letter.

5 Confidentiality

- 5.1 We will use Confidential Information provided by you only in relation to the Services or for internal and administrative purposes. We will not disclose any Confidential Information, except where required by law, regulation or professional obligation. You agree, however, that we may disclose Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing Services, provided that such parties are bound by reasonable confidentiality obligations no less stringent than in this Agreement.

6 Analytics

- 6.1 Notwithstanding any other provision, BDO uses Confidential Information to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings and for data analytics and other insight generation, including by aggregating de-identified data. Information developed in connection with these purposes may be used or disclosed to current or prospective clients as part of service offerings, however BDO will not use or disclose any Confidential Information in a way that would permit you to be identified.

7 Privacy and Consent for Use of Personal Information

- 7.1 In order to provide our Services, we may be required to access and collect Personal Information of individuals that is in your custody. You agree that we may collect, use, store, transfer, disclose and otherwise process Personal Information as required for the purpose of providing the Services. Personal Information may be processed in various jurisdictions in which we or applicable BDO Member Firms and subcontractors providing Services operate and as such Personal Information may be subject to the laws of such jurisdictions. Personal Information will at all times be collected, used, stored, transferred, disclosed or processed in accordance with applicable laws and professional regulations and we will require any service providers and BDO Members that process Personal Information on our behalf to adhere to such requirements. Any collection, use, storage, transfer or disclosure of Personal Information is subject to BDO's Privacy Statement available at <https://www.bdo.ca/en-ca/legal-privacy/legal/privacy-policy/>.

- 7.2 You represent and warrant that:

- (a) you have the authority to provide the Personal Information to us in connection with the performance of our Services, and
- (b) the Personal Information provided to us has been provided in accordance with applicable law, and you have obtained all required consents of the individuals to whom such Personal Information relates in order to permit BDO to collect, use and disclose the Personal Information in the course of providing the Services.

8 Independence

- 8.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our Services. We will communicate to you any relationships between BDO (including its related entities) and you



that, in our professional judgment, may reasonably be thought to bear on our independence.

9 Offers of Employment

- 9.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed Services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

10 Professional and Regulatory Oversight and Legal Processes

- 10.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this Agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 10.2 Certain law enforcement, regulatory and other governmental bodies may also have the right under law or regulation to conduct investigations of you, including the Services provided by us. To the extent practicable and permitted by law or regulation, we will advise you of any such document request or production order we receive in connection with any such investigation prior to providing any documents in response to such request or order.
- 10.3 We are sometimes required by law, regulation, subpoena or other legal process, or upon your request, to produce documents or personnel as witnesses in connection with legal or regulatory proceedings. Where BDO is not a party to such proceedings, you shall reimburse us at our current standard billing rates for professional time and expenses, including without limitation, reasonable legal fees, expenses and taxes incurred in responding to such compelled assistance or request by you.

11 Electronic Communications

- 11.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.

12 Limitation of Liability

- 12.1 In any dispute, action, claim, demand for losses or damages arising out of the Services performed by BDO pursuant to this Agreement, BDO's liability will be several, and not joint and several, and BDO shall only be liable for its proportionate share of the total liability based on degree of fault as determined by a court of competent jurisdiction or by an independent arbitrator, notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint and several liability.



- 12.2 In no event shall BDO be liable for indirect, consequential, special, incidental, aggravated, punitive or exemplary damages, losses or expenses, or for any loss of revenues or profits, loss of opportunity, loss of data, or other commercial or economic loss or failure to realize expected savings, including without limitation expected tax savings, whether or not the likelihood of such loss or damage was contemplated.
- 12.3 BDO shall in no event be liable under this Agreement or otherwise in connection with the Services for any actions, damages, claims, fines, penalties, complaints, demands, suits, proceedings, liabilities, costs, expenses, or losses (collectively, "Liabilities") in any way arising out of or relating to the Services performed hereunder for an aggregate amount of more than the higher of:
- (a) three times the fees paid to BDO by you, in a twelve consecutive month period, for the Services provided pursuant to this Agreement giving rise to the claim; and
 - (b) \$25,000.
- 12.4 The limitations of liability in this section apply whether or not the Liabilities asserted by you against BDO are incurred by you directly or as a result of a claim or demand against you by a third party.
- 12.5 No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
- 12.6 You agree claims or actions relating to the delivery of Services shall be brought against us alone, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.
- 12.7 For purposes of this Section, the term "BDO" shall include BDO Canada LLP and its subsidiaries, associated and affiliated entities and their respective current and former partners, directors, officers, employees, agents and representatives. The provisions of this Section shall apply to the fullest extent of the law, regardless of the form of the claim, whether in contract, statute, tort (including without limitation, negligence) or otherwise.

13 Indemnity

- 13.1 To the fullest extent permitted by applicable laws, in the event of a claim or demand by a third party against BDO that arises out of or relates to the Services, you agree to indemnify and hold harmless BDO from and against all losses, costs (including solicitors' fees), damages, or expenses resulting from such third party claim or demand, except to the extent that the same is finally determined to have resulted from BDO's negligence or intentional misconduct.

14 Alternative Dispute Resolution

- 14.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this Agreement, including any question regarding its existence, interpretation, validity, breach or termination, or the Services provided hereunder, through good faith negotiations.

- 14.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation using a mediator chosen by mutual agreement of the parties.
- 14.3 All disputes remaining unsettled for more than 60 days following the parties first mediation session with a mediator, or such longer period as the parties mutually agree upon, shall be referred to and finally resolved by arbitration. The parties agree that one arbitrator shall be appointed within twenty (20) days of receipt of the request for arbitration. If the parties cannot agree on the appointment of an arbitrator in such period then either party may immediately apply for the appointment of an arbitrator to a court of competent jurisdiction in the Province of the governing law as contained herein pursuant to such Province's applicable *Arbitration Act*. The place of arbitration shall be in the capital of the Province of the governing law as contained herein. Unless the arbitrator otherwise determines, the fees of the arbitrator and the costs and expenses of the arbitration will be borne and paid equally by the parties. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision whatsoever. The parties hereby waive any such right of appeal or judicial review which may otherwise be provided for in any provincial arbitration statute. Judgement upon the award, including any interim award, rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be kept confidential and the existence of the arbitration proceeding and any element thereof (including but not limited to any pleadings, briefs or other documents submitted and exchanged and testimony and other oral submissions and any awards made) shall not be disclosed beyond the arbitrator(s), the parties, their counsel and any person to whom disclosure is necessary to the conduct of the proceeding except as may be lawfully required in judicial proceedings relating to the arbitration or otherwise.

15 Limitation Period

- 15.1 You shall make any claim relating to Services or otherwise under this Agreement no later than one year after you became aware or ought reasonably to have become aware of the facts giving rise to any such claim.
- 15.2 You shall in no event make any claim relating to the Services or otherwise under this Agreement later than four years after the completion of the Services under this Agreement.
- 15.3 To the extent permitted by law, the parties to this Agreement agree that the limitation periods established in this Agreement replace any limitation periods under any limitations act and/or any other applicable legislation and any limitation periods under any limitations act and/or any other applicable legislation shall not alter the limitation periods specified in this Agreement.

16 Québec Personnel

- 16.1 We may sometimes have individual partners and employees performing Services within the Province of Québec who are members of the *Ordre des comptables professionnels agréés du Québec*. Any such members performing professional services hereunder assumes full personal civil liability arising from the practice of their profession, regardless of their status within our partnership. They may not invoke the liability of our partnership as grounds for excluding or limiting their own liability. Any limitation of liability clauses in this Agreement shall therefore not apply to limit the personal civil liability of partners and



employees who are members of the Ordre des comptables professionnels agréés du Québec.

17 Termination

- 17.1 This Agreement applies to Services whenever performed (including before the date of this Agreement).
- 17.2 You or we may terminate this Agreement at any time upon written notice of such termination to the other party. We will not be liable for any loss, cost or expense arising from such termination. You agree to pay us for all Services performed up to the date of termination, including Services performed, work-in-progress and expenses incurred by us up to and including the effective date of the termination of this Agreement.

18 Governing Laws

- 18.1 The terms of our engagement shall remain operative until amended, terminated, or superseded in writing. They shall be interpreted according to the laws of Ontario in which BDO's principal Canadian office performing the engagement is located, without regard to such province/territory's rules on conflicts of law.

19 Survival

- 19.1 The provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement. Any clause that is meant to continue to apply after termination of this Agreement will do so.

20 Force Majeure

- 20.1 We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

21 Assignment

- 21.1 No party may assign, transfer or delegate any of the rights or obligations hereunder without the written consent of the other party or parties. BDO may engage independent contractors and BDO Member Firms to assist us in performing the Services in this Agreement without your consent.

22 Severability

- 22.1 The provisions of this Agreement shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of these provisions shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, impaired or invalidated, and each such remaining provision shall be valid and enforceable to the fullest extent permitted by law.

Version: v4 202205

APPENDIX B: INDEPENDENCE LETTER



Tel: (519) 941-0681
Fax: (519) 941-8272
www.bdo.ca

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

March 13, 2023

Members of Council
County of Dufferin

Dear Members of Council:

We have been engaged to audit the consolidated financial statements of County of Dufferin (the "Municipality") for the year ended December 31, 2022.

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 May 5, 2022, 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 May 5, 2022 to March 13, 2023.

- 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 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 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 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: BDO RESOURCES FOR PUBLIC SECTOR ENTITIES

Sector insights to shape your Entity:

Our public sector leaders are thinking about the big questions facing the sector—from staying compliant with regulation to updates on changing financial reporting standards. Our team combines sector-leading assurance, advisory, and tax expertise to bring you key insights.

PSAS Accounting Knowledge Centre

<https://www.bdo.ca/en-ca/services/assurance-and-accounting/a-a-knowledge-centre/psas/>

Public Section Accounting Standards Update 2022

<https://www.bdo.ca/en-ca/insights/assurance-accounting/psas/psas-update-2022/>

The BDO Local & Municipal Governments Resource Centre

<https://www.bdo.ca/en-ca/industries/public-sector/local-government/>

For more on these and other key issues facing your business, please reach out to your engagement partner. They will be happy to put you in touch with the BDO professional who can best help you.