

AGENDA

Regular Council Meeting
Tuesday, April 16, 2024, at 6:30 p.m.
Powassan Council Chambers
252 Clark Street, Powassan, ON

1. CALL TO ORDER

2. LAND ACKNOWLEDGMENT

"We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Métis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care of, and teachings about, our earth and our relations. May we continue to honour these teachings."

3. ROLL CALL

4. DISCLOSURE OF MONETARY INTEREST AND GENERAL NATURE THEREOF

5. APPROVAL OF THE AGENDA

6. DELEGATIONS TO COUNCIL

- 6.1 Marie Rosset- 2024 Draft Library Budget
- 6.2 Jessica Dion, Baker Tilly- 2023 Auditor's Report

7. ADOPTION OF MINUTES OF PREVIOUS OPEN SESSION MEETINGS OF COUNCIL

- 7.1 Regular Council Meeting of April 2, 2024

8. MINUTES AND REPORTS FROM COMMITTEES OF COUNCIL

- 8.1 Maple Syrup Festival Committee Meeting of April 3, 2024

9. MINUTES AND REPORTS FROM APPOINTED BOARDS

- 9.1 District of Parry Sound Social Services Administration Board CAO's Report of April 2024

10. STAFF REPORTS

- 10.1 Treasurer/Director of Corporate Services, B. Robinson – Tax Sale, 96 Highway 522
- 10.2 Treasurer/Director of Corporate Services, B. Robinson – Water Loan Repayment By-law
- 10.3 Public Works Foreman, T. Tennant – Spring Workload

11. BY-LAWS

- 11.1 Bylaw 2024-11 – Road Closure- Maple Hill Sap Run
- 11.2 Bylaw 2024-12 – Road Closure- Maple Syrup Festival

12. UNFINISHED BUSINESS

- 12.1 Mayor, P. McIsaac – Council Remuneration By-law

13. NEW BUSINESS

- 13.1 Police Services Board- Civilian Appointment
- 13.2 Recreation Committee- Quorum
- 13.3 NBMCA- 2024 Levy Letter

14. CORRESPONDENCE

- 14.1 Town of Lincoln- Funding for Libraries and Museums
- 14.2 City of Greater Sudbury- Changes to the OH&S Act

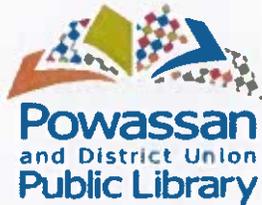
15. ADDENDUM

16. NOTICE OF SCHEDULE OF COUNCIL AND BOARD MEETINGS

17. CLOSED SESSION

- 17.1 Adoption of Closed Session Minutes of March 16, 2024
- 17.2 Identifiable Individuals – Section 239(2)(b) of the Municipal Act and under Section 9(4)(b) of the Procedural Bylaw – matters regarding an identifiable individual, including municipal or local board employees.

18. MOTION TO ADJOURN



March 28, 2024

Mayor Peter McIsaac
Municipality of Powassan
250 Clark Street
Powassan, ON P0H 1Z0

Re: Library Budget 2024

Dear Mayor Peter McIsaac and Council Members:

We, the Powassan & District Union Public Library (PDUPL) Board of Directors, would like to express our sincere gratitude for the public funding and support the PDUPL has received since its inception as a "Union" in 1971.

Is a library a necessity of life? Strictly speaking, no. Quality of life? Absolutely!

We receive accolades from residents as well as non-residents on almost a daily basis regarding our little library, the fabulous staff and the exceptional programs and services that are provided. We feel that to continue to provide these enriching services and experiences to the public we need to move forward with more budget dollars from our funding partners. Please see **Appendix A - 2023 Highlights!**

As we begin a fresh year here at the "Library", we would like to share some information in support of our Budget increase of 26.6% for 2024. As you peruse our 2024 budget you will see that the main and most significant increase is in wages. We've included comparison figures from many libraries that do indeed indicate that our small staff have been doing their jobs at a far less salary than comparable positions in comparable libraries. There has never been a "Pay Equity" study done exclusively for the PDUPL, but there is comparative documentation from comparative libraries. Please see **Appendix B -The OPL Compensation Survey for population between 5,000 and 15,000 for 2023**, where the median average wage for our CEO is approximately \$20,000 less than the median. The same can be said for the other staff salaries.

How did we get here? You will also find attached comparison figures of increases implemented by the PDUPL over the last 12 years. Please see **Appendix C - Compounded Value of Yearly increases**. The chart tells the story. We were convinced by various sources that we could not expect municipal tax dollars to keep funding the increasing operating expenses required for the library. Shame on us. By requesting very meagre increases year after year, we are now in the difficult position of needing to catch up. Our budget has always been kept "bare bones" and the small or zero increases were done on the backs of our staff. The excellent and dedicated staff are what keeps the doors open and patrons happy. There is no "fat". Any extras are funded by grants, donations, and fundraising, please see **Operating 2024 Budget**.



Through diligent cost controls and expenditure restraints, CEO Marie Rosset and the Board of Directors are proud to have been able to put away a small Reserve. At this point we are short of 1/3 of what Financial Auditors feel is a comfortable amount. We would not be agreeable to use these funds for operating expenses. It is a Reserve for a reason.

A large part of the CEO job is writing Grant proposals. Until now, we have been quite successful. It is an ongoing job and is critical to enable us to provide additional services to the community. The Provincial Government also provides two annual operating grants, the Pay Equity Grant and the Provincial Library Operating Grant. Please see **Appendix D – 2023 Raised Funds and Grants**. These grants are highly valued, but unfortunately have not been increased for 26 years. The Township of Nipissing passed a resolution in December 2023, requesting that the current Provincial Government increase the funding for Ontario Libraries. **Please see Appendix E – Township of Nipissing Resolution**. Your municipality may be interested in making a similar demand.

We are confident that you as fiscal gate keepers of municipal expenditures will understand and accept our position. Unfortunately, as we should all well know, putting off the inevitable does not solve a long-term problem. The time is now, to catch up.

I have attached the 2024 Proposed Installment for Library Services as well as the invoice for your organization's library fees. If you require more information concerning the budget request or any supporting documents or would prefer that the Library Board make a budget presentation, please contact Marie Rosset, CEO, at your convenience by phone at (705) 724-3618 or by email -- mrosset@powassanlibrary.ca.

Sincerely yours,



Kristine Martin, Chair of the Board
Powassan & District Union Public Library

Attachments:

2024 Operating Budget (3 pages)
Appendix A – 2023 Highlights
Appendix B – The OPL Compensation Survey for Population between 5,000 and 15,000
Appendix C – Compounded Value of Yearly Increases
Appendix D – 2023 Raised Funds and Grants
Appendix E – Township of Nipissing Resolution
Proposed Installments for 2024
Invoice for March 31, 2024 Installment

**Powassan & District Union Public Library
Operating Budget 2024**

Revenue	Actual 2023	Budget 2023	Budget 2024
Municipal	\$166,755.04	\$166,755.04	210288
Restoule	4,437.27	4,621.76	4945
Provincial	14,500.00	14,500.00	14500
Fees	3,491.41	3,900.00	4300
Copier Fees	4,333.23	3,500.00	4000
LifeLabs Contribution	9,588.00	8,500.00	9612
Pay Equity	7,601.00	7,601.00	7601
Donations	12,849.98	10,250.00	14000
Total Revenue	<u>\$223,555.93</u>	<u>\$219,627.80</u>	<u>\$269,246.00</u>

Expenditures	Actual 2023	Budget 2023	Budget 2024
Payroll	\$158,157.23	\$149,236.38	\$191,846.00
Benefits	8,100.00	7,439.78	8,101.00
Pension	9,953.34	7,579.77	10,351.00
WSIB	466.80	300.00	667.00
E.H.T.	1,443.54	1,583.87	1,932.00
Training	568.67	1,075.00	825.00
Payroll Services	1,512.94	1,500.00	1,600.00
Circulation Materials	9,767.87	10,600.00	9,700.00
Interloans	427.19	300.00	375.00
Programming	1,873.87	1,100.00	1,000.00
Sewer & Water	379.90	500.00	450.00
Hydro & Heating	5,883.16	7,445.00	5,439.00
Security	421.70	1,200.00	750.00
Elevator	4,877.69	5,000.00	4,900.00
Insurance	3,564.61	6,000.00	6,000.00
Janitorial Services	782.95	700.00	700.00
Maintenance	5,655.23	6,000.00	7,890.00
Maintenance Reserve	1,200.00	0.00	1,200.00
Internet and Telephone	1,104.62	1,876.00	740.00
Computers	1,712.17	1,800.00	1,900.00
Contracted Computer Services	1,515.00	1,200.00	1,500.00
Associations Fees	3,131.93	3,100.00	3,105.00
Off. Supplies & Postage	1,329.17	1,300.00	1,400.00
Copier	3,156.51	3,500.00	3,000.00
Audit	2,798.40	2,544.00	2,800.00
Advertising and Promotion	1,527.71	600.00	750.00
Bank Service Charges	261.62	200.00	250.00
Miscellaneous	2,821.27	75.00	75.00
Total Expenditures	<u>\$234,395.09</u>	<u>\$223,754.80</u>	<u>\$269,246.00</u>

**Powassan & District Union Public Library
Special Project Budget 2024**

Revenue	Actual 2023	Budget 2023	Budget 2024
Student Grants		\$8,602.50	\$9,324.00
YCW		5,720.00	0.00
Lisa LaFlamme Event Revenue	27,384.27	0.00	13,000.00
Trillium Resilience Grant		0.00	22,400.00
Internet Connectivity Grant	<u>2,340.00</u>	<u>2,160.00</u>	<u>2,760.00</u>
Total Revenue	<u>\$29,724.27</u>	<u>\$16,482.50</u>	<u>\$47,484.00</u>

Expenditures	Actual 2023	Budget 2023	Budget 2024
Students Grants (incl. YCW interns)		\$16,402.50	\$9,324.00
Trillium Resilience Grant		\$0.00	\$22,400.00
Lisa LaFlamme Event Expenses	\$11,806.17	\$0.00	\$13,000.00
Internet Connectivity Grant	<u>2,340.00</u>	<u>2,160.00</u>	<u>2,760.00</u>
Total Expenditure	<u>\$14,146.17</u>	<u>\$18,562.50</u>	<u>\$47,484.00</u>

**Powassan & District Union Public Library
Budget 2024**

Revenue	Actual 2023	Budget 2023	Budget 2024
Operating Budget	\$ 223,555.93	\$ 219,627.80	\$ 269,246.00
Special Projects	\$ 29,724.27	<u>\$ 16,482.50</u>	<u>\$ 47,484.00</u>
Total Revenue	<u>\$ 253,280.20</u>	<u>\$ 236,110.30</u>	<u>\$ 316,730.00</u>
Expenditures	Actual 2023	Budget 2023	Budget 2024
Operating Budget	\$ 234,395.09	\$ 223,754.80	\$ 269,246.00
Special Projects	<u>\$ 14,146.17</u>	<u>\$ 18,562.50</u>	<u>\$ 47,484.00</u>
Total Expenditures	<u>\$ 248,541.26</u>	<u>\$ 242,317.30</u>	<u>\$ 316,730.00</u>
Revenue	<u>\$ 4,738.94</u>	<u>-\$ 6,207.00</u>	<u>\$ -</u>

Appendix A

2023 Highlights!

The year 2023 has been incredible! From the Lisa LaFlamme Event to our very successful Christmas Season, the year 2023 was extraordinary Here is a summary of the highlights, as well as a review and Annual Report all wrapped up in one.

An Evening with Lisa LaFlamme

The Lisa LaFlamme Event was a resounding success!

The event was sold out, all **200** seats, by the end of July 2023.

Lisa LaFlamme enthralled the audience on September 23 with her brilliant story telling, recounting her most memorable experiences during her long career at CTV, and hinted at what the future holds for her. Many, if not all attendees, were blown away by her generosity to share her time and experiences in such details, as well as interacting with many attendees on a personal level -- a class act!

The Library succeeded in fundraising over **\$15,000**, which in a year of financial constraints, is a feat in itself. We were fortunate that local sponsors, namely the Cooperators, Royal Lepage, Rip & Stitch and Scott Houghton Professional Corporation donated to the event. Additionally, local businesses contributed their wares and services for the event's Silent Auction, which raised over **\$5,000**. None of this would have been possible without the many generous donations from our local businesses.

Many people volunteered to the success of this event. First, Marty Schreiter who, through his personal connection to Lisa LaFlamme, made this event possible, and the incredible Fundraising Committee, consisting of Debbie Piper, Linda Morrin, Jodi Roadknight, Bernard Penney, Marty Schreiter, and Marie Rosset, worked tirelessly to make this event a success. The library staff also worked over and above their regular duties, specifically Jennifer Fryer, Brea Market-Matthews, Owen Desrosiers, Teresa Emmerson, and Marty Schreiter. And lastly, many other volunteers, including the Friends of the Library, came through with helping to put this event together.

Our Library identified a once in a lifetime opportunity and ran with it. The likelihood of repeating this scenario is very remote and hopefully, we will not be expected to duplicate this any time soon.

Christmas Holiday 2023 Activities Summary

This year we went over the top with our Christmas season activities to the joy of our patrons...

Our **2023 Christmas Holiday StoryWalk®** on Main Street featured *5 More Sleep 'til Christmas*, written by Jimmy Fallon. Many families completed the walk and returned their questionnaire to the library for a treat. This initiative was made possible with the financial support of the Friends of the Library and local businesses, namely Miltown Systems Ltd., Oshell's Valu-Mart, Powassan Home Hardware and Building Centre, the Original Bug Shirt Company, the Carriage House, Key to Success Marketing, Rip & Stitch, and Scott Houghton Medicine Professional Corporation.

The Library participated in the **Annual 2023 Powassan Parade of Lights**. The Library float was inspired by the book chosen for this year's StoryWalk®

and was created by Jen Fryer and her many elves. The float was welcomed by many children and their parents.

Many families also participated in our **Countdown to Christmas Calendar Program**. They entered the books read between December 1st and 25th (Christmas or others) on their calendar and then turned in that calendar for a treat. A super fun way to encourage reading, especially holiday stories.

From December 14 to 16, children had the opportunity to choose gifts for members of their family at our **Kids' Free Shopping Days at the Library**. Over 300 children and adults took advantage of this opportunity. The energy and excitement at the library was over the top! All of the items were donated by members of this community and we were astounded and pleased at everyone's incredible generosity. It was a great opportunity to repurpose many lesser-used items, and for everyone in the community to partake in the spirit of giving this Christmas.

Santa came to the library for our special annual Raising Readers Christmas Event. He was joined by locally renowned author **Dennis Chippa, from the Gathering Place** in North Bay. Dennis read from his collection of Santa in North Bay books to the delight of the children. Over 50 children and adults attended this event -- it never fails to deliver!

Over 100 people dropped by from 1pm and 4:30 pm for our **Annual Open House at the Library**. There was great food, catered by the Carriage House, as well as music, sweets, and good company. Throughout the event, there were draws for many items, which were either donated by the community or came from our surpluses. Everyone left with a little something.

Throughout December the Doug Mackey Gallery hosted the **First Annual Winter and Holiday Art Collective**. Brea Market-Matthews was newly appointed to manage the Doug Mackey Gallery and this first winter and holiday art collective, featuring several local artists' work depicting a Christmas holiday, or winter scene, is her brain child. Its goal is to support and encourage local talent, as well as enhance the library as a place of cultural interest.

A final small note - over the course of our holiday events, over **45 Christmas cards** were made by the children and delivered to Eastholme residents.

More 2023 Highlights!

2023 in numbers:

- New members.....over **180**
- Number of physical items circulated.....over **20,000**
- Number of items circulated on Libby.....over **12,000**
- Number of events held.....over **2,000**
- Number of participants.....over **10,000**
- In 2023 we added **two** new members to our staff-family: Owen Desrosiers and Jodi Roadknight. Both, have added so much to your Library!
- The Friends of the Library have contributed over **\$3,700**, covering the cost of various programs and items such as our StoryWalk® and the sprucing up of our sign at the front of the library.

- Marty Schreiter ran **7 Community Conversations**, ranging from exploring different cultures to addressing climate change. The cumulative attendance at these events was over 100.
- In December we adopted one **Fish Hatchery**, courtesy of Gerry Giesler from the Ontario Federation of Anglers and Hunters. It was with us until mid-March, at which point the remaining fish eggs, now alevins, were released in Love Lake in Trout creek.
- We launched a **Music Instrument Lending Program**. We started with one guitar and look forward to continuing to build our collection in 2024.
- Despite not receiving any government funding, we ran a very successful **summer program**, with **62** events and a cumulative attendance of over **650**. We are grateful that Breya and Owen agreed to run our summer program on a shoestring.
- We must not forget to mention our volunteers. In 2023, we accumulated close to **400** volunteer hours from approximately **25** dedicated volunteers. Without them we would not be able to operate as efficiently as we do.
- We also mourn the loss of Doug Walli, who passed away on December 5, 2023. He was a member of our Property Committee for over 10 years and joined our Library Board in 2019 as a representative of the Township of Nipissing. In 2018, to show our gratitude, he was given the Powassan & District Union Public Library Volunteer of the Year Award. Brenda Lennon was appointed in January by the Township of Nipissing as their new representative.

Appendix B

Ontario Public Library Compensation Survey for Libraries Serving Populations between 5,000 and 15,000

Population band:	5,001-15,000
Number of respondent libraries in population band:	11
Number of respondent libraries in population band that are unionized:	0

Compensation information: 2023 rates

Position title	PDUPL	Lowest Wage	Median Wage	Highest Wage	Median wage as annual salary	No response/insufficient data
CEO	\$31.96	\$31.96	\$47.62	\$74.54	\$86,668.40	
Manager		\$20.41	\$39.94	\$48.86	\$72,690.80	
Admin Assistant						x
Coordinator		\$29.53	\$36.00	\$48.86	\$55,520.00	
Librarian	\$19.70	\$19.70	\$27.67	\$30.09	\$50,359.40	
Library Assistant 2		\$20.56	\$28.29	\$31.29	\$51,487.80	
Library Assistant		\$16.84	\$23.70	\$28.87	\$43,134.00	
Custodian						x
General Assistant		\$15.50	\$17.53	\$20.27	\$31,904.60	

Appendix C

Comparison Analysis					
Compounded Value of Actual Yearly Inc. versus Cost Of Living Inc.					
	Mun. fees Increase from prev. yrs	compounded fees	Cost of living inc. from prev. yr	compounded cost of l.	
	%	1	%	1	
2013	0.00%	1.00	0.90%	1.01	
2014	0.00%	1.00	2.00%	1.03	
2015	3.00%	1.03	1.10%	1.04	
2016	2.00%	1.05	1.40%	1.06	
2017	0.00%	1.05	1.60%	1.07	
2018	0.00%	1.05	3.30%	1.11	
2019	2.00%	1.07	1.90%	1.13	
2020	2.70%	1.10	1.40%	1.14	
2021	1.00%	1.11	3.40%	1.18	
2022	1.00%	1.12	6.80%	1.26	
2023	1.00%	1.13	6.30%	1.34	
2024	26.00%	1.43	4.80%	1.41	estimated inc. in 2024 is 4.8%*

* from the OTPP website : <https://www.otpp.com/en-ca/members/life-events/living-in-retirement/inflation-protection/>

Appendix D

Powassan & District Union Public Library

Raised Funds and Donations (cash and in-kind) 2023

	Actual
Donations & Fundraising	
Friends of the Library donations	3,868.00
Used Book Sale receipts	2,248.00
Donations	6,734.00
Lisa LaFlamme Fundraising Event	26,771.00
Other	613.00
Total Cash Donations	<u>\$ 40,234.00</u>
In-kind donations	
Retail Value of donated books added to collection	\$ 6,595.00
Total Donations	<u>\$ 46,829.00</u>

2023 Grants

Provincial Grants	
Provincial Library Operating & Pay Equity Grants	\$22,101.00
Internet Connectivity Grant	2,340.00
Total	<u>\$24,441.00</u>
2023 Grants - Total	\$24,441.00
Total Grants, Raised Funds & Donations	\$71,270.00

Appendix E



TOWNSHIP OF NIPISSING

RESOLUTION

DATE: December 5, 2023

NUMBER: R2023- 025

Moved by *Kirkey*

Seconded by *Yemm*

WHEREAS public libraries are Ontario's farthest reaching, most cost-effective public resource.

AND WHEREAS the pressures of inflation on public libraries and municipal budgets are growing as well as social and economic challenges in communities across the province;

AND WHEREAS there has been no increase in Provincial funding in 25 years from the Provincial Libraries Operating Grant (PLOG) during which time the value of the province's investment in public libraries has decreased by over 60%;

AND WHEREAS this funding would support the ongoing operations, programming, resources, front line staffing and priority areas of communities which libraries play an important role in.

THEREFORE, the Council of the Township of Nipissing supports the Ontario Library Association (OLA) and Federation of Ontario of Public Libraries (FOPL) to advocate the Provincial Libraries Operating Grant and the Province of Ontario by asking for an increase to the budget by an additional \$25 million dollars to restore the funding to present day value.

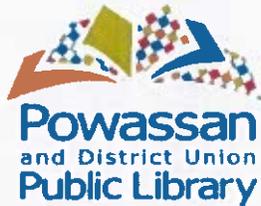
AND THAT this Resolution be forwarded to the Minister of Heritage, Sport Tourism and Culture Industries, Neil Lumsden, MPP Vic Fedeli, Association of Municipalities of Ontario, Rural Ontario Municipal Association, The Federation of Northern Ontario Municipalities, Ontario Library Association and the Federation of Ontario Public Libraries

For Against

PIPER
BUTLER
FOOTE
KIRKEY
YEMM

Carried ✓

Mayor: Tom Piper



2024 Proposed Installments for Library Services

Municipality of Powassan

March 31, 2024	\$ 44,861.47
June 30, 2024	44,861.47
September 30, 2024	<u>44,861.45</u>

\$ 134,584.39

Total Payment

Township of Chisholm

March 31, 2024	\$ 11,215.37
June 30, 2024	11,215.37
September 30, 2024	<u>11,215.36</u>

\$ 33,646.10

Total Payment

Township of Nipissing

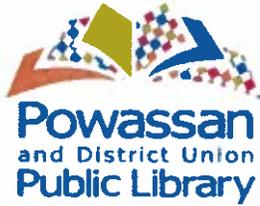
March 31, 2024	\$ 14,019.21
June 30, 2024	14,019.21
September 30, 2024	<u>14,019.20</u>

\$ 42,057.62

Total Payment

Grand Total

\$ 210,288.11



Date Due: March 31, 2024	Invoice #: POW-24-01
Invoice Date: March 28, 2024	Amount Due: \$44,861.47

**Invoice
Re: Library Services for 2024**

Attention: Brayden Robinson, CAO
Municipality of Powassan
P.O. Box 250
Powassan, ON P0H 1Z0

First Installment for Library Services:	March 31, 2024	\$44,861.47
Second Installment for Library Services:	June 30, 2024	\$44,861.47
Third Installment for Library Services:	September 30, 2024	<u>\$44,861.45</u>
Total Payment for Library Services		\$134,584.39

Thank you!



AUDIT FINDINGS REPORT

**Presented to the Corporation of the
Municipality of Powassan**

Prepared by Baker Tilly SNT

April 16, 2024

PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the consolidated financial statements of the Corporation of the Municipality of Powassan ("the Municipality") for the year ended December 31, 2023. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the members of Council. This report should be read in conjunction with the draft consolidated financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the Council only.





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Our Audit Process

Our Audit Approach

Audit Risks and Results

Significant Findings from the Audit

Materiality

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Other Matters

Conclusion



RESPONSIBILITIES

AUDITOR	COUNCIL	MANAGEMENT
<p>Express an opinion on whether the consolidated financial statements present fairly, in all material respects, the consolidated financial position and its consolidated operations and its consolidated cash flows for the year in accordance with Canadian Public Sector Accounting Standards</p>	<p>Act as an objective, independent liaison between the auditor and management</p> <p>Assist in the planning process when appropriate</p>	<p>Ensure consolidated financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards</p>
<p>Perform the audit in accordance with Canadian generally accepted auditing standards</p> <p>Assess risk that the consolidated financial statements may contain material misstatements that, individually or in the aggregate are material to the consolidated financial statements as a whole</p>	<p>Meet with the auditors prior to the release and approval of the audited consolidated financial statements to review the audit, disclosure and compliance issues</p>	<p>Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions</p> <p>Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud</p>



RESPONSIBILITIES (continued)

AUDITOR	COUNCIL	MANAGEMENT
Assessing the accounting policies used and their application	Review selection of accounting policies	Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses
Assessing the significant estimates made by management	Review and approve draft consolidated financial statements	Provide a written confirmation of significant representations to the auditor
Examine on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements	Advise auditor of any issues of disclosure, governance, fraud or illegal acts	

OUR AUDIT PROCESS

1

INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the Municipality and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy

2

DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests

3

EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques using the appropriate tools and software
- Review completion documents and working papers for areas with significant or high risk

4

REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality

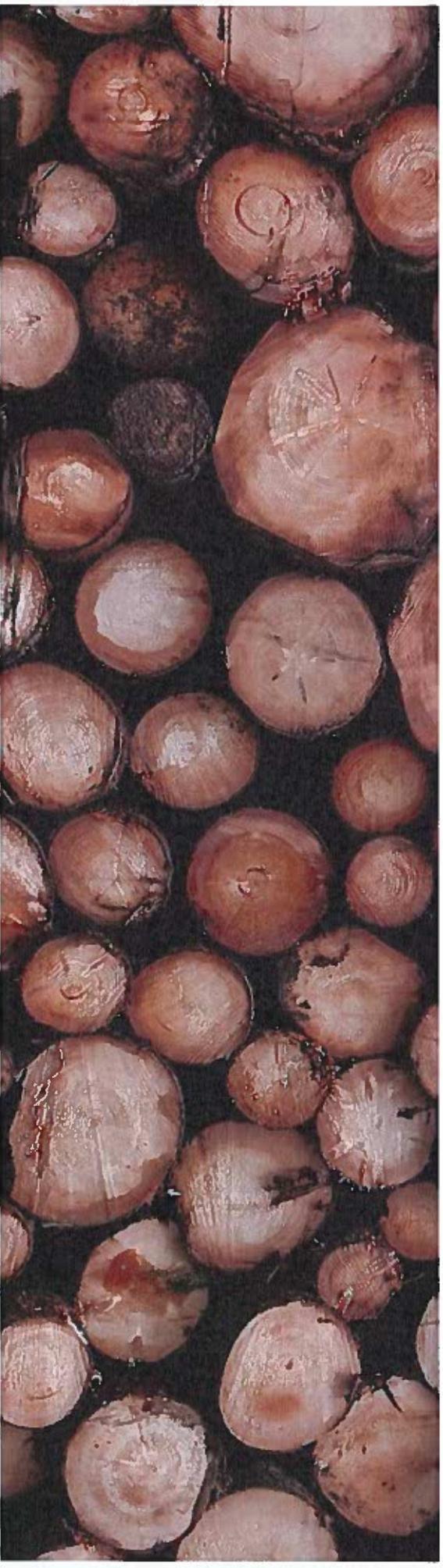


OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to the size of the Municipality.

Testing of internal controls was not, in our view, cost effective for the level of assurance such tests would provide.

We adopted a substantive approach for the audit.



AUDIT RISKS & RESULTS

There were no significant audit risks identified.

SIGNIFICANT FINDINGS FROM THE AUDIT

Audit Opinion

The Independent Auditor's Report will be issued without modification.

Key Estimates

Key estimates in the consolidated financial statements include:

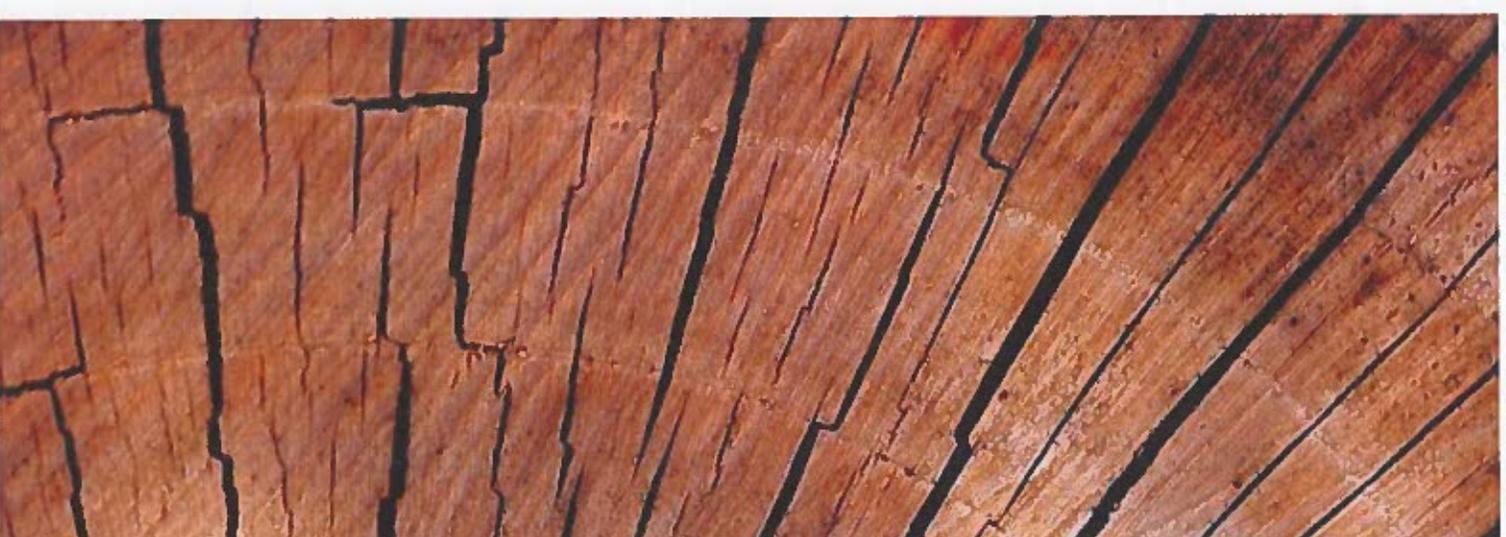
- Asset retirement obligations including the amount required to remediate, usage, remaining life, inflation rates and discount rates
- Useful life of tangible capital assets and related amortization

Change in Accounting Policies

On January 1, 2023 the Municipality adopted the following new accounting policies:

- PS 1201 Financial Statement Presentation
- PS 2601 Foreign Currency Translation
- PS 3041 Portfolio Investments
- PS 3450 Financial Instruments

The adoption of these policies had no impact on the opening balances.



SIGNIFICANT FINDINGS FROM THE AUDIT (continued)

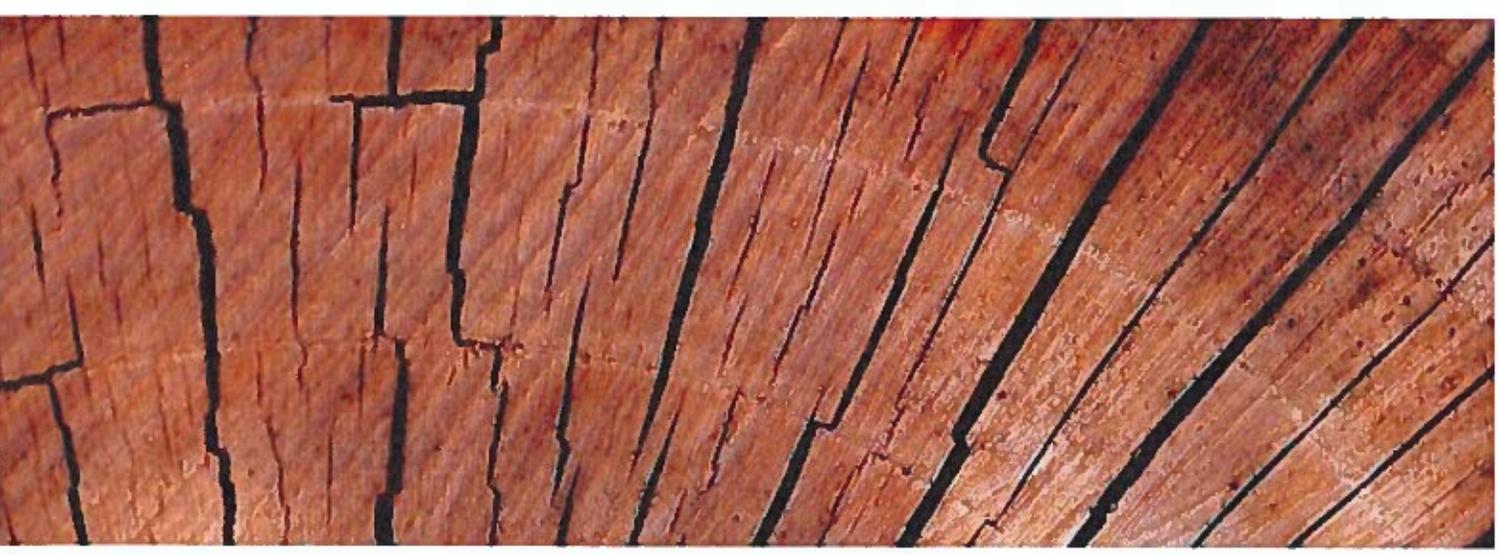
Adoption of New Accounting Policies

On January 1, 2023 the Municipality adopted the following new accounting policy:

- PS 3280 Asset Retirement Obligations

As a result, an asset retirement obligation of \$2,033,297, a decrease to the landfill closure and post-closure of \$289,148, an increase in tangible capital assets of \$1,883,840 and an increase in accumulated surplus of \$139,691 was recorded in the consolidated statement of financial position.

There was no impact on municipal reserves.



MATERIALITY

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

FACTORS	COMMENTS	AMOUNT
Basis for Calculation	Total expenses	\$ 7,199,535
Factors Used	Upper end of the range accepted by Canadian Auditing Standards	3.00%
Overall Materiality	Level at which misstatements individually or in aggregate would affect the decisions of the users of the consolidated financial statements	\$ 215,000
Performance Materiality	Amount that is used when determining the extent of substantive testing	\$ 182,000 (85%)
Trivial Error Threshold	Matters identified during the audit, which are trivial	\$ 10,750 (5%)

MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies as well.

Significant Misstatements

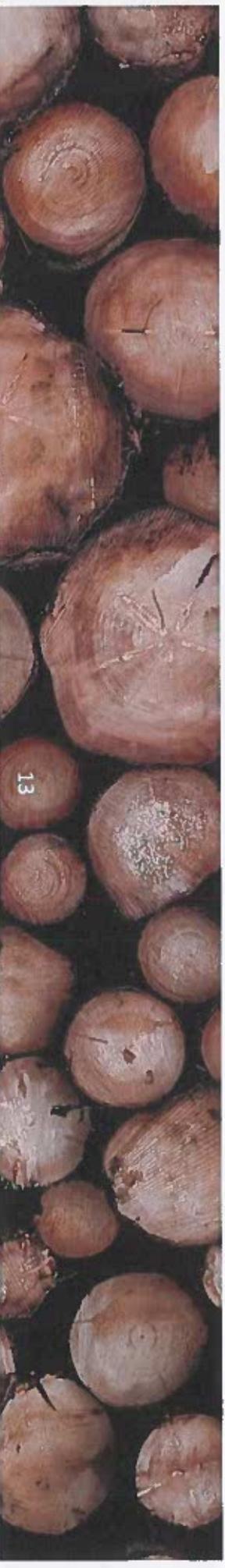
We have not found any material misstatements or unadjusted items that exceed the threshold for trivial errors.

INDEPENDENCE

Canadian auditing standards require us to confirm our independence with the Council and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the Municipality;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the Municipality;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the Municipality;
- Economic dependence on the Municipality; and
- Provision of services in addition to the audit engagement.



OTHER MATTERS

Related Party Transactions

All related party transactions are disclosed in the notes to the consolidated financial statements.

Significant Unusual Transactions

No significant transactions were entered into by the Municipality that you should be made aware of.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management and no disagreements.

Written Representations Requested from Management

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.

Internal Control Recommendations and Management Letter

We will be issuing a management letter.

Other

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

CONCLUSION

We are ready to release the consolidated financial statements subject to completion of the following:

- Receipt of signed management representation letter
- Completing our discussion with Council
- Receipt of evidence of Council approval of the consolidated financial statements

KEY DELIVERABLES

KEY DELIVERABLES

EXPECTED DATE

Present draft consolidated financial statements to
Council

April 16, 2024

Issue audited consolidated financial statements

April 19, 2024

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.



Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax
- Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate
- Finance
- Restructuring and Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure
- Recommendations and Implementation
- Backup Solutions

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

Data Analytics

At Baker Tilly, we strive to be up-to-date on the latest data analytic trends and software.

Techniques commonly performed include:

- Predictive modelling
- Key Performance Indicator (KPI) analysis
- Historical operational analysis
- Tax recovery
- Improved production line efficiency
- Reduction of unnecessary costs
- Analyze complex forex
- Data visualization
- Risk analysis
- Benchmarking
- System implementation

Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government
- Funding Applications
- Succession Planning
- Marketing and Client Strategy

BT Advantage

As a business owner, you need information that's timely and relevant to drive daily decisions. Baker Tilly Advantage addresses that need by leveraging best-in-class technologies to deliver customized accounting, finance and operational assistance. Traditional accounting solutions focus on where you have been. Baker Tilly Advantage transforms this approach into proactive solutions that focus on where you are going. The difference is a powerful combination of innovative cloud technology, financial expertise and industry insight delivered by experienced advisors, who are committed to helping you gain a competitive advantage.

4 offices | 15 partners | 90 professionals

THANK YOU

Now, for tomorrow



**The Corporation of the
Municipality of Powassan**

**Independent Auditor's Report and
Financial Report**

December 31, 2023

**The Corporation of the
Municipality of Powassan**

Financial Report

December 31, 2023

Management Report

Independent Auditor's Report

Consolidated Statement of Financial Position 1

Consolidated Statement of Operations and Accumulated Surplus 2

Consolidated Statement of Cash Flows 3

Consolidated Statement of Change in Net Debt 4

Notes to the Consolidated Financial Statements 5-28

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Corporation of the Municipality of Powassan (the "Municipality") are the responsibility of the Municipality's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management. Council meets with management and the external auditor to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

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

Treasurer
April 16, 2024

Independent Auditor's Report

**To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Municipality of Powassan**

Opinion

We have audited the consolidated financial statements of The Corporation of the Municipality of Powassan, which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and accumulated surplus, cash flows, and change in net debt for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Municipality of Powassan as at December 31, 2023, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independent Auditor's Report (continued)

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

North Bay, Ontario
April 16, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

The Corporation of the Municipality of Powassan
Consolidated Statement of Financial Position
December 31, 2023

	<u>2023</u>	<u>2022</u>
		(Restated note 5)
Financial Assets		
Cash and cash equivalents (note 6)	\$ 1,882,927	\$ 1,032,979
Taxes receivable	497,791	735,951
Accounts receivable (note 7)	440,548	423,161
Mortgage receivable	-	43,145
	<u>2,821,266</u>	<u>2,235,236</u>
Liabilities		
Accounts payable and accrued liabilities (note 9)	551,706	363,211
Deferred revenues - other (note 10)	60,043	140,965
Deferred revenues - obligatory reserve funds (note 11)	324,156	296,534
Municipal debt (note 12)	5,739,540	6,306,370
Employee future benefits payable (note 13)	138,910	144,666
Asset retirement obligations (note 14)	2,113,116	2,033,297
Contractual obligations (note 15)	112,077	149,436
	<u>9,039,548</u>	<u>9,434,479</u>
Net Debt	<u>(6,218,282)</u>	<u>(7,199,243)</u>
Non-Financial Assets		
Tangible capital assets (note 16)	20,770,724	21,454,124
Prepaid expenses	106,798	103,004
Inventories	128,080	103,207
	<u>21,005,602</u>	<u>21,660,335</u>
Accumulated Surplus (note 17)	<u>\$ 14,787,320</u>	<u>\$ 14,461,092</u>
Contingencies (note 18)		
Commitments (note 19)		

Approved by:

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

The Corporation of the Municipality of Powassan
Consolidated Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2023

	<u>2023</u>		<u>2022</u>
	<u>Budget</u> (Unaudited)	<u>Actual</u>	<u>Actual</u> (Restated note 5)
Revenues			
Net taxation	\$ 4,062,776	\$ 4,116,623	\$ 3,816,137
User charges	1,319,720	1,568,665	1,369,447
Government grants and transfers - Provincial	1,172,241	1,234,584	1,220,542
Government grants and transfers - Federal	40,522	-	35,615
Other	140,364	140,134	192,957
Total revenues	<u>6,735,623</u>	<u>7,060,006</u>	<u>6,634,698</u>
Expenses			
General government	1,392,510	1,388,163	1,515,993
Protection services	1,151,144	1,163,707	1,158,999
Transportation services	2,129,312	2,011,417	2,084,508
Environmental services	857,083	914,830	922,856
Health services	238,204	239,447	229,244
Social and family services	274,592	274,592	264,683
Recreation and cultural services	1,066,733	1,092,940	1,001,364
Planning and development	119,200	114,439	114,463
Total expenses	<u>7,228,778</u>	<u>7,199,535</u>	<u>7,292,110</u>
Annual deficit before other	(493,155)	(139,529)	(657,412)
Other			
Government grants and transfers related to capital - Provincial	325,801	159,960	-
Government grants and transfers related to capital - Federal	898,888	305,797	300,869
	<u>1,224,689</u>	<u>465,757</u>	<u>300,869</u>
Annual surplus (deficit)	731,534	326,228	(356,543)
Accumulated surplus, beginning of year, as previously stated	14,461,092	14,461,092	14,583,114
Adjustments related to adoption of new accounting standards (note 5)	-	-	234,521
Accumulated surplus, end of year	<u>\$ 15,192,626</u>	<u>\$ 14,787,320</u>	<u>\$ 14,461,092</u>

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

The Corporation of the Municipality of Powassan
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>
		(Restated note 5)
Operating transactions		
Annual surplus (deficit)	\$ 326,228	\$ (356,543)
Cash and cash equivalents provided by (applied to)		
Non-cash items:		
Amortization of tangible capital assets	1,170,495	1,199,537
(Gain) loss on disposal of tangible capital assets	102,482	(10,958)
Change in non-cash working capital balances		
Decrease in taxes receivable	238,160	97,685
Decrease (increase) in accounts receivable	(17,387)	813,578
Increase (decrease) in accounts payable and accrued liabilities	188,495	(332,819)
Increase (decrease) in deferred revenues - other	(80,922)	140,965
Increase (decrease) in deferred revenues - obligatory reserve funds	27,622	(2,007)
Decrease in employee future benefits payable	(5,756)	(53,175)
Increase in asset retirement obligations	79,819	107,647
Increase in prepaid expenses	(3,794)	(1,870)
Increase in inventories	(24,873)	(16,084)
Cash and cash equivalents provided by operating transactions	<u>2,000,569</u>	<u>1,585,956</u>
Investing transactions		
Change in short-term investments	-	742,351
Change in mortgage receivable	43,145	4,175
Cash and cash equivalents provided by investing transactions	<u>43,145</u>	<u>746,526</u>
Capital transactions		
Acquisition of tangible capital assets	(589,577)	(809,506)
Proceeds on disposal of tangible capital assets	-	27,225
Cash and cash equivalents applied to capital transactions	<u>(589,577)</u>	<u>(782,281)</u>
Financing transactions		
Temporary borrowing repaid	-	(500,000)
Municipal debt issued	-	418,980
Municipal debt repaid	(566,830)	(526,233)
Contractual obligations repaid	(37,359)	(38,751)
Cash and cash equivalents applied to financing transactions	<u>(604,189)</u>	<u>(646,004)</u>
Increase in cash and cash equivalents	849,948	904,197
Cash and cash equivalents, beginning of year	<u>1,032,979</u>	<u>128,782</u>
Cash and cash equivalents, end of year	<u>\$ 1,882,927</u>	<u>\$ 1,032,979</u>
Cash and cash equivalents is comprised of the following:		
Unrestricted cash	\$ 624,183	\$ (153,965)
Internally restricted cash	<u>1,258,744</u>	<u>1,186,944</u>
	<u>\$ 1,882,927</u>	<u>\$ 1,032,979</u>

The Corporation of the Municipality of Powassan
Consolidated Statement of Change in Net Debt
For The Year Ended December 31, 2023

	<u>2023</u> <u>Budget</u> <small>(Unaudited)</small>	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u> <small>(Restated note 5)</small>
Annual surplus (deficit)	\$ 731,534	\$ 326,228	\$ (356,543)
Amortization of tangible capital assets	1,170,495	1,170,495	1,199,537
Proceeds on disposal of tangible capital assets	-	-	27,225
(Gain) loss on disposal of tangible capital assets	-	102,482	(10,958)
Acquisition of tangible capital assets	(1,537,760)	(589,577)	(809,506)
Change in prepaid expenses	-	(3,794)	(1,870)
Change in inventories	-	(24,873)	(16,084)
Decrease in net debt	364,269	980,961	31,801
Net debt, beginning of year, as previously stated	(7,199,243)	(7,199,243)	(5,563,421)
Adjustments related to adoption of new accounting standards (note 5)	-	-	(1,667,623)
Net debt, end of year	<u>\$ (6,834,974)</u>	<u>\$ (6,218,282)</u>	<u>\$ (7,199,243)</u>

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies

These consolidated financial statements of the Municipality are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic consolidated financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

(a) Basis of Consolidation

Consolidated Entities

- (i) These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the Municipality and include the activities of all committees of Council.

Joint Local Boards

- (ii) Activities in joint local boards are accounted for using the proportionate consolidation method. Under this method, the Municipality's proportionate share of joint local board revenues, expenses, assets and liabilities are included in the accounts. The following joint local boards are proportionately consolidated:

Powassan and District Union Library (60%)

All interfund assets and liabilities and revenues and expenses have been eliminated.

- (iii) **Non-Consolidated Entities**

The following joint local boards are not consolidated:

North Bay Parry Sound District Health Unit
District of Parry Sound Services Administration Board
Eastholme Home for the Aged

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies (Continued)

(a) Basis of Consolidation (Continued)

(iv) Accounting for School Board Transactions

The Municipality is required to collect and remit education support levies in respect of residential and other properties on behalf of the area school boards. The Municipality has no jurisdiction or control over the school boards operations. Therefore, taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the accumulated surplus of these consolidated financial statements.

(b) Basis of Accounting

(i) Accrual Basis

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

(ii) Cash and Cash Equivalents

The Municipality's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with maturities of three months from the date of acquisition or less or those that can be readily convertible to cash.

(iii) Deferred Revenues

Deferred revenues represent user charges and fees that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when the services are performed.

(iv) Deferred Revenues - Obligatory Reserve Funds

The Municipality receives certain government grants, transfers and other revenues under the authority of legislation. These funds, by their nature, are restricted in their use and, until applied to specific expenses, are recorded as deferred revenues. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

(v) Employee Future Benefits

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(vi) Asset Retirement Obligations

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the consolidated financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the Municipality to incur costs in relation to a specific tangible capital asset, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the Municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the consolidated statement of operations and accumulated surplus.

(vii) Segmented Information

The Municipality reports its segmented information on functional areas and programs in its consolidated financial statements similar to reporting reflected as part of the Ontario Financial Information Return. These functional areas represent segments for the Municipality:

General Government

General government is comprised of Council, administration, and Ontario Property Assessment.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(vii) Segmented Information (Continued)

Protection Services

Protection is comprised of police, fire and other protective services.

Transportation Services

Transportation services are responsible for road maintenance, culverts, bridges, winter control and streetlights.

Environmental Services

Environmental services include water supply and distribution, wastewater treatment, waste and recycling services.

Health Services

Health services include public health services, land ambulance and cemetery services.

Social and Family Services

Social and family services include social assistance, long-term care, social housing and child care services.

Recreation and Cultural Services

Recreation and cultural services include parks and recreation, recreation facilities, culture and libraries.

Planning and Development

Planning and development manages development for residential and business interests as well as services related to the Municipality's economic development programs.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's expenses in proportion to total municipal expenses.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(viii) Non-Financial Assets

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

i) Tangible Capital Assets

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

Land improvements	10 years and landfill capacity
Buildings	10 to 50 years
Automotive equipment	5 to 15 years
Equipment	10 to 25 years
Computer hardware and software	3 to 10 years
Roads and bridges	10 to 50 years
Water and sewer	15 to 100 years

In the year of purchase or disposal the asset amortization is prorated by month. Assets under construction are not amortized until the asset is available for productive use.

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

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(viii) Non-Financial Assets (Continued)

ii) Inventories

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

iii) Prepaid Expenses

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

(ix) Taxation and Other Revenues

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC") and in accordance with the provisions of the Municipal Act, 2001. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time tax billings are issued.

Assessment and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known or based on management's best estimates.

The Municipality is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

User charges are recognized in the period in which the revenue relates.

Other income is recognized as revenue when earned. Fines and fees are recognized as revenue when collected.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(x) Government Grants and Transfers

Government grants and transfers are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the consolidated statement of operations and accumulated surplus as the stipulations giving rise to the liabilities are settled.

(xi) Estimates

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgment and may differ significantly from actual results.

(xii) Financial Instruments

Financial instruments are classified at either fair value or amortized cost.

Financial instruments classified at amortized cost include cash and cash equivalents, taxes receivable, accounts receivable, accounts payable and accrued liabilities and municipal debt. They are initially recorded at their fair value and subsequently carried at amortized cost using the effective interest rate method, less impairment. Transaction costs are added to the carrying value of the instrument.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

2. Measurement Uncertainty

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Municipality's best information and judgment.

- The amounts recorded for asset retirement obligations are based on the estimated amount required to ultimately remediate the liability and depend on estimates of usage, remaining life, inflation rates and discount rates.
- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates.

By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

3. Future Accounting Pronouncements

These standards and amendments were not effective in the year ended December 31, 2023, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

Section PS 3400 - Revenue, establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. This section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Guideline PSG-8 - Purchased Intangibles, provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act. This guideline applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Section PS 3160 - Public Private Partnerships (P3s), provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. This section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

4. Change in Accounting Policies

On January 1, 2023, the Municipality adopted the following standards on a prospective basis: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments* and PS 3450 *Financial Instruments*. The adoption of these standards had no impact on the opening balances.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. The standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the statement of remeasurement gains and losses separate from the statement of operations.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported at fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new statement of remeasurement gains and losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the statement of remeasurement gains and losses.

5. Adoption of New Accounting Standards

On January 1, 2023, the Municipality adopted PS 3280 *Asset Retirement Obligations (ARO)* on a modified retroactive basis.

PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

In the past, the Municipality reported its obligations relating to the retirement of its landfill including closure and post-closure activities provided for over the estimated remaining life of the landfill site based on usage.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

5. Adoption of New Accounting Standards (Continued)

The Municipality reported its obligations relating to the retirement of other tangible capital assets in the period in which the asset was retired directly as an expense.

The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded and replaces Section PS 3270 *Solid Waste Landfill Closure and Post-Closure Liability*.

As a result of the application of this accounting standard, an asset retirement obligation of \$2,033,297 has been recognized as a liability in the consolidated statement of financial position. These obligations represent the estimated costs of retiring assets owned by the Municipality.

The adoption of *PS 3280 Asset Retirement Obligations* (ARO) has been applied to the comparative period as follows:

	<u>As previously stated</u>	<u>2022 Adjustments</u>	<u>Restated</u>
Statement of Financial Position			
Asset retirement obligations	\$ -	\$ 2,033,297	\$ 2,033,297
Landfill closure and post-closure	289,148	(289,148)	-
Tangible capital assets	19,570,284	1,883,840	21,454,124
Accumulated surplus	14,321,401	139,691	14,461,092
Statement of Operations and Accumulated Surplus			
General government	1,514,903	1,090	1,515,993
Environmental services	830,465	92,391	922,856
Recreation and cultural services	1,000,015	1,349	1,001,364
Adjustments related to adoption of new accounting standards	-	234,521	234,521
Accumulated surplus, end of year	14,321,401	139,691	14,461,092
Statement of Cash Flows			
Annual surplus (deficit)	(261,713)	(94,830)	(356,543)
Amortization of tangible capital assets	1,181,233	18,304	1,199,537
Increase in landfill closure and post- closure	31,121	(31,121)	-
Increase in asset retirement obligations	-	107,647	107,647

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

5. Adoption of New Accounting Standards (Continued)

	<u>As previously stated</u>	<u>2022 Adjustments</u>	<u>Restated</u>
Statement of Change in Net Debt			
Annual surplus (deficit)	(261,713)	(94,830)	(356,543)
Amortization of tangible capital assets	1,181,233	18,304	1,199,537
Adjustments related to adoption of new accounting standards	-	(1,667,623)	(1,667,623)
Net debt, end of year	(5,455,094)	(1,744,149)	(7,199,243)
Note 16 - Tangible Capital Assets			
Land improvements (net book value)	889,121	1,752,822	2,641,943
Buildings (net book value)	7,169,131	59,996	7,229,127
Water and sewer (net book value)	3,263,008	71,022	3,334,030
Tangible capital assets (net book value)	19,570,284	1,883,840	21,454,124
Note 17 - Accumulated Surplus			
Invested in tangible capital assets	19,570,284	1,883,840	21,454,124
Asset retirement obligations	-	(2,033,297)	(2,033,297)
Landfill closure and post-closure liability	(289,148)	289,148	-
Accumulated surplus	14,321,401	139,691	14,461,092
Note 25 - Segmented Information			
Materials, contracted services, rents and financial expenses	2,559,391	76,526	2,635,917
Amortization of tangible capital assets	1,181,233	18,304	1,199,537

6. Cash and Cash Equivalents

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 2,349,660	\$ 1,532,908
Outstanding cheques	(466,733)	(499,929)
	<u>\$ 1,882,927</u>	<u>\$ 1,032,979</u>

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

7. Accounts Receivable

	<u>2023</u>	<u>2022</u>
Federal government	\$ 78,633	\$ 54,034
Province of Ontario	2,129	13,806
User charges	135,220	124,683
Other	224,566	230,638
	<u>\$ 440,548</u>	<u>\$ 423,161</u>

8. Temporary Borrowing

The Municipality has authorized credit facilities totalling \$1,600,000, which is unsecured. As at December 31, 2023, the Municipality has utilized \$0 (2022 - \$0). The interest is calculated at the bank's prime lending rate.

9. Accounts Payable and Accrued Liabilities

	<u>2023</u>	<u>2022</u>
Federal government	\$ 7,141	\$ 7,509
Province of Ontario	1,635	594
Trade payables and accrued liabilities	494,822	304,164
Accrued interest	48,108	50,944
	<u>\$ 551,706</u>	<u>\$ 363,211</u>

10. Deferred Revenues - Other

Deferred revenues set-aside for specific purposes are comprised of the following:

	Balance as at December 31, 2022	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2023
Northern Ontario Resource Development Support Fund	\$ 96,794	\$ 101,175	\$ 151,215	\$ 46,754
Municipal Modernization Program	39,882	-	39,882	-
Other	4,289	9,000	-	13,289
Total Deferred Revenues - Other	<u>\$ 140,965</u>	<u>\$ 110,175</u>	<u>\$ 191,097</u>	<u>\$ 60,043</u>

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

11. Deferred Revenues - Obligatory Reserve Funds

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook, is that obligatory reserve funds be reported as deferred revenues. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserve funds of the Municipality are summarized below:

	Balance as at December 31, 2022	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2023
Canada Community - Building Fund	\$ 213,796	\$ 234,220	\$ 305,797	\$ 142,219
Ontario Community Infrastructure Fund	<u>82,738</u>	<u>107,944</u>	<u>8,745</u>	<u>181,937</u>
Total Deferred Revenues - Obligatory Reserve Funds	<u><u>\$ 296,534</u></u>	<u><u>\$ 342,164</u></u>	<u><u>\$ 314,542</u></u>	<u><u>\$ 324,156</u></u>

12. Municipal Debt

	<u>2023</u>	<u>2022</u>
Term loan, repayable in monthly instalments of \$1,427, plus interest at the bank's prime lending rate plus 0.5%, maturing September 30, 2024	\$ 305,278	\$ 322,402
Term loan, repayable in monthly instalments of \$3,751, including interest at the fixed rate of 3.90%, maturing in October 16, 2024	33,577	76,362
Term loan, repayable in monthly instalments of \$6,191, including interest at the fixed rate of 6.20%, maturing August 31, 2025	356,810	406,914
Debenture loan, repayable in semi-annual instalments of \$86,958 including interest at the fixed rate of 3.88%, maturing October 15, 2025	331,594	488,075
Term loan, repayable in monthly instalments of \$1,647, plus interest at the bank's prime lending rate plus 1.00%, maturing May 22, 2026	47,757	67,519

The Corporation of the Municipality of Powassan

Notes to the Consolidated Financial Statements

December 31, 2023

12. Municipal Debt (Continued)

Term loan, repayable in monthly instalments of \$2,500, plus interest at the bank's prime lending rate plus 1.00%, maturing July 7, 2026	77,500	107,500
Term loan, repayable in monthly instalments of \$5,952, plus interest at the bank's prime lending rate plus 0.50%, maturing September 30, 2026	345,248	416,672
Debenture loan, repayable in semi-annual instalments of \$58,400, including interest at the fixed rate of 2.21%, maturing August 16, 2036	1,313,492	1,399,830
Debenture loan, repayable in semi-annual instalments of \$89,409 including interest at the fixed rate of 3.61%, maturing September 4, 2048	2,928,284	2,999,457
Term loan, repayable in blended monthly instalments of \$1,122, plus interest at the fixed rate of 3.69%, matured August 14, 2023	-	8,487
Term loan, repayable in monthly instalments of \$1,460, plus interest at the bank's prime lending rate plus 1.00%, matured September 14, 2023	-	13,152
	<u>\$ 5,739,540</u>	<u>\$ 6,306,370</u>

The Municipality has an authorized revolving credit facility totalling \$500,000 to finance the purchase of long-term assets. As at December 31, 2023, the Municipality has utilized \$356,810 (2022 - \$428,553). The interest is calculated at the bank's prime lending rate plus 1.00% or a fixed rate for the balance of the term. Withdrawals are included in the above municipal debt.

Principal instalments required to be paid over the next five years are as follows:

2024	\$ 838,098
2025	760,416
2026	399,594
2027	176,396
2028	181,482
Thereafter	<u>3,383,554</u>
Total	<u>\$ 5,739,540</u>

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

13. Employee Future Benefits Payable

The Municipality provides certain employee benefits which will require funding in future periods, as follows:

	<u>2023</u>	<u>2022</u>
Accumulated sick leave entitlements	\$ 74,813	\$ 74,599
Vacation payable	<u>64,097</u>	<u>70,067</u>
	<u>\$ 138,910</u>	<u>\$ 144,666</u>

14. Asset Retirement Obligations

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 2,033,297	\$ -
Opening balance adjustment	-	1,956,771
Accretion expense	<u>79,819</u>	<u>76,526</u>
Balance, end of year	<u>\$ 2,113,116</u>	<u>\$ 2,033,297</u>

The asset retirement obligation at year-end is as follows:

	<u>2023</u>	<u>2022</u>
Landfill	\$ 1,934,386	\$ 1,854,567
Asbestos removal	67,999	67,999
Septic system	32,481	32,481
Drinking water well and monitoring wells	<u>78,250</u>	<u>78,250</u>
Balance, end of year	<u>\$ 2,113,116</u>	<u>\$ 2,033,297</u>

Landfill

Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. The main components of the landfill closure plan are final capping using selected specific layers of earthen materials based on an engineered cap design and implementation of a drainage management plan. The post-closure maintenance requirements will involve cap maintenance, installation of monitoring wells, groundwater monitoring, inspections and annual reports.

The Corporation of the Municipality of Powassan

Notes to the Consolidated Financial Statements

December 31, 2023

14. Asset Retirement Obligations (Continued)

The reported liability is based on estimates and assumptions with respect to events extending over the estimated remaining useful life using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable. The most recent waste capacity study for the landfill site was performed in a report dated November 30, 2017.

	Estimated Remaining Capacity	Estimated Remaining Life	Post-Closure Care Activities	Inflation Rate	Discount Rate
2023					
Powassan	93.0% (717,400 m ³)	139 years	25 years	3.58%	4.30%
2022					
Powassan	94.0% (722,400 m ³)	140 years	25 years	3.58%	4.30%

Asbestos removal

The Municipality owns buildings which contain asbestos, and therefore, the Municipality is legally required to perform abatement activities upon renovation or demolition of these assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. The timing of post-closure care cannot yet be reasonably estimated, so no discounting has been applied to the liability.

Septic systems, drinking water wells and monitoring wells

The Municipality owns septic systems, drinking water wells and monitoring wells which represents an environmental hazard upon removal and decommissioning and there are legal obligations regarding how they must be removed. The timing of post-closure care cannot yet be reasonably estimated, so no discounting has been applied to the liability.

15. Contractual Obligations

During 2006, the Municipality passed a resolution committing to pay \$37,359 per year for 20 years for the North Bay Regional Health Centre Hospital capital project. A formal agreement has been executed and payments commenced in 2007. The remaining balance of this commitment as at December 31, 2023 is \$112,077 (2022 - \$149,436).

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

16. Tangible Capital Assets

	Cost			Accumulated Amortization			Net Book Value			
	Balance, beginning of year <small>(restated - note 5)</small>	Additions	Transfers / Disposals	Balance, end of year	Balance, beginning of year <small>(restated - note 5)</small>	Amortization	Disposals	Balance, end of year	December 31, 2023	December 31 2022 <small>(restated - note 5)</small>
Land	\$ 443,247	\$ -	\$ -	\$ 443,247	\$ -	\$ -	\$ -	\$ -	\$ 443,247	\$ 443,247
Land improvements	2,751,788	-	-	2,751,788	109,845	44,082	-	153,927	2,597,861	2,641,943
Buildings	10,514,846	-	-	10,514,846	3,285,719	214,453	-	3,500,172	7,014,674	7,229,127
Automotive equipment	2,134,738	-	-	2,134,738	1,418,529	87,712	-	1,506,241	628,497	716,209
Equipment	2,277,311	78,965	(81,617)	2,274,659	1,344,678	117,887	(90,022)	1,372,543	902,116	932,633
Computer hardware and software	99,257	-	-	99,257	77,376	9,896	-	87,272	11,985	21,881
Roads and bridges	13,987,758	314,541	(183,408)	14,118,891	7,867,104	559,697	(72,521)	8,354,280	5,764,611	6,120,654
Water and sewer Assets under construction	5,983,325	44,856	-	6,028,181	2,649,295	136,768	-	2,786,063	3,242,118	3,334,030
	14,400	151,215	-	165,615	-	-	-	-	165,615	14,400
	<u>\$ 38,206,670</u>	<u>\$ 589,577</u>	<u>\$ (265,025)</u>	<u>\$ 38,531,222</u>	<u>\$ 16,752,546</u>	<u>\$ 1,170,495</u>	<u>\$ (162,543)</u>	<u>\$ 17,760,498</u>	<u>\$ 20,770,724</u>	<u>\$ 21,454,124</u>

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

17. Accumulated Surplus

	<u>2023</u>	<u>2022</u>
		(Restated note 5)
Surplus		
Invested in tangible capital assets	\$ 20,770,724	\$ 21,454,124
General (see note (a) below)	(8,319)	(326)
Unfunded Liabilities		
Municipal debt	(5,739,540)	(6,306,370)
Employee future benefits payable	(138,910)	(144,666)
Asset retirement obligations	(2,113,116)	(2,033,297)
Contractual obligations	(112,077)	(149,436)
Total surplus	<u>12,658,762</u>	<u>12,820,029</u>
Reserves		
Special purpose reserves		
Water and sewer systems	695,396	623,302
Office, recreation and other	237,105	9,664
Public works equipment and infrastructure	752,172	612,742
Garbage and landfill	130,822	99,701
Eides principal	50,000	50,000
Gravel pit closure	63,164	61,925
Water contingency	142,438	130,432
Library	57,461	53,297
Total reserves	<u>2,128,558</u>	<u>1,641,063</u>
Accumulated Surplus	<u>\$ 14,787,320</u>	<u>\$ 14,461,092</u>

(a) **General Deficit:**

The general deficit of \$(8,319) (2022 - \$(326)) at the end of the year is comprised of the following:

	<u>2023</u>	<u>2022</u>
Opening balance	\$ (326)	\$ (793,657)
Annual surplus (deficit)	329,027	(352,134)
Transfer from (to) reserves	(487,495)	1,069,629
Net change in tangible capital assets	683,400	(1,495,846)
Increase (decrease) in unfunded liabilities	(530,126)	1,576,091
Powassan and District Union Public Library surplus	(2,799)	(4,409)
Closing balance	<u>\$ (8,319)</u>	<u>\$ (326)</u>

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

18. Contingencies

Legal Matters

The Municipality is involved in certain legal matters and litigations, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved.

Council is of the opinion that it is unlikely that any liability, to the extent not provided by insurance or otherwise, would be material in relation to the Municipality's consolidated financial position.

19. Commitments

The Municipality entered into a five-year contractual agreement from September 30, 2019 to September 30, 2024 for recycling collection. The minimum commitment for recycling collection is \$96,630 per year.

The Municipality entered into a ten-year contractual agreement with Ontario Clean Water Agency (OCWA) from January 1, 2018 to December 31, 2027 for management, operation and maintenance of the municipal water system. The minimum commitment for OCWA services is \$190,596 per year.

The Municipality entered into an agreement with the Ontario Provincial Police from January 1, 2020 to December 31, 2024 to provide police services. The minimum commitment for police services is \$487,200 per year.

The Municipality entered into a ten-year agreement with Powassan Town Square Inc. from March 1, 2018 to February 29, 2028 to rent space for the Powassan & Area Family Health Team. The minimum commitment for the space is \$53,100 per year.

The Municipality entered into a contract for the Memorial Park Drive Culvert for approximately \$266,600 plus applicable taxes. At December 31, 2023, there was approximately \$115,385 plus applicable taxes remaining to be completed.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

20. Operations of School Boards

Further to note 1(a)(iv), the taxation, other revenues, and expenses of the school boards are comprised of the following:

	<u>2023</u>	<u>2022</u>
Taxation and user charges	\$ <u>786,825</u>	\$ <u>779,156</u>
Total amounts received or receivable	786,825	779,156
Requisitions	<u>786,825</u>	<u>779,156</u>
	<u>\$ -</u>	<u>\$ -</u>

21. Pension Agreements

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 612,533 active and retired members and approximately 1,047 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2023, the estimated accrued pension obligation for all members of the Plan was \$134,574 million (2022 - \$128,789 million). The Plan had an actuarial value of net assets at that date of \$130,372 million (2022 - \$122,111 million) indicating an actuarial deficit of \$4,202 million (2022 - \$6,678 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Municipality to OMERS for 2023 was \$122,672 (2022 - \$139,319) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

On January 1, 2023 the yearly maximum pension earnings increased to \$66,600 from \$64,900 in 2022. The contributions are calculated at a rate of 9.0% (2022 - 9.0%) for amounts up to the yearly maximum pension earnings stated above and at a rate of 14.6% (2022 - 14.6%) for amounts above the yearly maximum pension earnings.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

22. Financial Instruments

Risks arising from financial instruments and risk management

The Municipality is exposed to a variety of financial risks including credit risk, liquidity risk and market risk.

There have been no changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Credit risk

Credit risk is the risk of losses resulting from a counterparty's failure to honour its contractual obligations. The Municipality is exposed to credit risk to the extent that taxes receivable and accounts receivable are not collected in a timely manner. The Municipality's financial assets consisting of cash and cash equivalents, taxes receivable and accounts receivable are subject to credit risk. The carrying amounts of financial assets on the consolidated statement of financial position represent the maximum credit risk of the Municipality at the date of the consolidated statement of financial position. The Municipality does not believe it is subject to significant credit risk.

Liquidity risk

Liquidity risk is the risk that the Municipality will not be able to meet its financial obligations as they become due. The Municipality's financial liabilities include accounts payable and accrued liabilities and municipal debt. The Municipality maintains sufficient resources to meet its obligations. The Municipality does not believe it is subject to significant liquidity risk.

Market risk

Market risk is the risk of changes in the fair value of financial instruments resulting from fluctuations in the market. The Municipality is exposed to currency risk, interest risk and price risk to the extent that the fair value of a financial instrument will fluctuate as a result of market factors. The Municipality's financial instruments consisting of cash and cash equivalents, taxes receivable, accounts receivable, accounts payable and accrued liabilities and municipal debt are subject to market risk. The Municipality does not believe it is subject to significant market risk.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

23. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Council. The budget approved by Council is developed in accordance with the provincially mandated funding model for municipalities and is used to manage program spending within the guidelines of the funding model. Given differences between the funding model and generally accepted accounting principles for local governments established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with the basis of accounting that is used to prepare the consolidated financial statements. The budget figures are unaudited.

	<u>2023</u>	<u>2022</u>
Budget By-law surplus for the year	\$ -	\$ -
Add: Acquisition of tangible capital assets	1,537,760	1,342,684
Municipal debt repaid	566,723	535,296
Contractual obligations repaid	37,359	38,751
Contributions to reserves	6,483	974,490
Less: Amortization of tangible capital assets	(1,170,495)	(1,181,232)
Municipal debt issued	-	(1,425,000)
Contributions from reserves	<u>(246,296)</u>	<u>(473,823)</u>
 Budget (deficit) surplus per statement of operations and accumulated surplus	 <u>\$ 731,534</u>	 <u>\$ (188,834)</u>

24. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

25. Segmented Information

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2023 Total
Revenues									
Net taxation	\$ 793,738	\$ 665,396	\$ 1,150,109	\$ 523,091	\$ 136,913	\$ 157,009	\$ 624,932	\$ 65,435	\$ 4,116,623
User charges	20,590	98,531	-	801,652	45,139	-	597,301	5,452	1,568,665
Government grants and transfers - Provincial	264,777	178,164	307,949	201,075	36,659	42,040	186,399	17,571	1,234,584
Government grants and transfers - Federal	-	-	-	-	-	-	-	-	-
Other	192,333	4,370	(64,289)	2,679	701	804	3,201	335	140,134
Total revenues	1,271,438	946,461	1,393,769	1,528,497	219,412	199,853	1,411,833	88,743	7,060,006
Expenses									
Salary, wages and employee benefits	727,052	312,763	664,137	43,900	-	-	353,511	-	2,101,363
Materials, contracted services, rents, and financial expenses	455,995	220,465	641,056	688,511	9,943	-	573,737	114,439	2,703,966
Interest on long term debt	138,856	56,830	23,945	20,698	-	-	2,666	-	242,995
Transfers to other governments and the public	-	481,429	-	-	224,675	274,592	-	-	980,696
Amortization of tangible capital assets	66,260	97,220	682,279	161,881	4,829	-	163,026	-	1,170,495
Total expenses	1,388,163	1,163,707	2,011,417	914,830	239,447	274,592	1,092,940	114,439	7,199,535
Annual surplus (deficit) before other	(116,725)	(217,246)	(617,648)	613,667	(20,035)	(74,739)	318,893	(25,696)	(139,529)
Other	-	-	159,960	-	-	-	-	-	159,960
Government grants and transfers related to capital - Provincial	-	-	305,797	-	-	-	-	-	305,797
Government grants and transfers related to capital - Federal	(116,725)	(217,246)	(151,891)	613,667	(20,035)	(74,739)	318,893	(25,696)	336,228
Annual surplus (deficit)	\$ (116,725)	\$ (217,246)	\$ (151,891)	\$ 613,667	\$ (20,035)	\$ (74,739)	\$ 318,893	\$ (25,696)	\$ 336,228

The Corporation of the Municipality of Powassan
Notes to the Consolidated Financial Statements
December 31, 2023

25. Segmented Information (Continued)

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2022 Total (Amount in \$)
Revenues									
Net taxation	\$ 803,231	\$ 614,524	\$ 1,105,246	\$ 440,329	\$ 121,550	\$ 140,340	\$ 530,227	\$ 60,690	\$ 3,816,137
User charges	28,624	119,856	-	783,391	46,131	-	387,095	4,350	1,369,447
Government grants and transfers - Provincial	241,959	185,114	332,935	183,964	36,615	42,275	179,398	18,282	1,220,542
Government grants and transfers - Federal	129,866	-	-	-	-	-	5,916	-	36,615
Other	-	5,540	47,155	3,540	977	1,128	4,263	488	192,957
Total revenues	1,233,379	925,034	1,485,336	1,411,224	205,273	183,743	1,106,899	83,810	6,634,698
Expenses									
Salary, wages and employee benefits	790,235	309,434	763,353	68,799	-	-	323,120	-	2,254,941
Materials, contracted services, rents, and financial expenses	528,117	182,220	634,511	665,244	3,436	-	507,926	114,463	2,638,917
Interest on long term debt	127,395	54,956	7,007	25,912	-	-	4,939	-	220,209
Transfers to other governments and the public	-	495,844	-	-	220,979	264,683	-	-	981,506
Amortization of tangible capital assets	70,246	116,545	679,637	162,901	4,829	-	165,379	-	1,199,537
Total expenses	1,515,993	1,158,999	2,084,508	922,856	229,244	264,683	1,001,364	114,463	7,292,110
Annual surplus (deficit) before other	(282,614)	(233,965)	(599,172)	488,368	(23,971)	(80,940)	105,535	(30,653)	(657,412)
Other									
Government grants and transfers related to capital - Federal	-	-	300,869	-	-	-	-	-	300,869
Annual surplus (deficit)	\$(282,614)	\$(233,965)	\$(298,303)	\$ 488,368	\$(23,971)	\$(80,940)	\$ 105,535	\$(30,653)	\$(356,543)

**Regular Council Meeting
 Tuesday, April 2, 2024, at 6:30 pm
 Powassan Council Chambers**

Present: Peter McIsaac, Mayor
 Markus Wand, Deputy Mayor
 Leo Patey, Councillor
 Randy Hall, Councillor
 Dave Britton, Councillor

Staff: B. Robinson, Treasurer/Director of Corporate Services
 K. Bester, Deputy Clerk

Presentation: None

Disclosure of Monetary Interest and General Nature Thereof:
 P. McIsaac Item 12.1 Involves Employer

- | | | | |
|-----------------|--|-------------------------|----------------|
| 2024-97 | Moved by: D. Britton
That the agenda of the Regular Council Meeting of April 2, 2024, be approved. | Seconded by: M. Wand | Carried |
| 2024-98 | Moved by: M. Wand
That the minutes of the Regular meeting of Council of March 19, 2024, be adopted. | Seconded by: R. Hall | Carried |
| 2024-99 | Moved by: R. Hall
That the minutes from the Recreation Committee meeting of Dec. 13, 2023 be received. | Seconded by: L. Patey | Carried |
| 2024-100 | Moved by: L. Patey
That the minutes from the Powassan and District Union Public Library meeting of February 26, 2024, be received. | Seconded by: D. Britton | Carried |
| 2024-101 | Moved by: D. Britton
That the minutes from the Golden Sunshine Municipal Non-Profit Housing Corporation committee meeting of February 20, 2024, be received. | Seconded by: M. Wand | Carried |
| 2024-102 | Moved by: M. Wand
That the Powassan & District Union Public Library Board's 2024 Budget be received; and

FURTHER that the Library Board members be asked to attend the April 16, 2024 council meeting to discuss their budget. | Seconded by: R. Hall | Carried |
| 2024-103 | Moved by: M. Wand
That the memo from Clerk A. Quinn regarding project updates be received for information purposes. | Seconded by: R. Hall | Carried |

2024-104

Moved by: R. Hall Seconded by: L. Patey

That the memo from Treasurer/Director of Corporate Services, B. Robinson, regarding the 2024 Municipal Budget be received for information purposes; and,

FURTHER that the mandatory 2024 Budget Report on Ontario Regulation 284/09 be adopted.

Carried

2024-105

Moved by: L. Patey Seconded by: D. Britton

That the Council of the Municipality of Powassan appoint Councillor Wand as the Member of Council representative on the OPP Detachment Board – North Bay Board 3, as per the new Community Safety and Policing Act, 2019 regulations that came into effect on April 1, 2024.

Carried

2024-106

Moved by: D. Britton Seconded by: M. Wand

That Bylaw 2024-06, being a Bylaw to set tax ratios for municipal purposes for the year 2024,

Be READ a FIRST and SECOND time and considered READ a THIRD and FINAL time and adopted as such in open Council the 2nd day of April 2024, for the immediate wellbeing of the municipality.

Carried

2024-107

Moved by: M. Wand Seconded by: R. Hall

That Bylaw 2024-07, being a Bylaw to adopt the 2024 Municipal Budget,

Be READ a FIRST and SECOND time and considered READ a THIRD and FINAL time and adopted as such in open council the 2nd day of April 2024, for the immediate wellbeing of the Municipality.

Carried

2024-108

Moved by: R. Hall Seconded by: L. Patey

That bylaw 2024-08, being a Bylaw to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2024,

Be READ a FIRST and SECOND time and considered READ a THIRD and FINAL time and adopted as such in open Council the 2nd day of April 2024, for the immediate wellbeing of the Municipality.

Carried

2024-109

Moved by: L. Patey Seconded by: D. Britton

That Bylaw 2024-09, to adopt the water and wastewater budgets for 2024,

Be READ a FIRST and SECOND time and considered READ a THIRD and FINAL time and adopted as such in open council the 2nd day of April 2024, for the immediate wellbeing of the Municipality.

Recorded vote requested by: Councillor L. Patey

Councillor Hall: Yea
Councillor Wand: Yea
Councillor Britton: Yea
Councillor Patey: Yea
Mayor McIsaac: Yea

Carried

- 2024-110** Moved by: L. Patey Seconded by: D. Britton
That Bylaw 2024-10, to adopt the water and wastewater Rate and Fee Schedule for 2024,
- Be READ a FIRST and SECOND time and considered READ a THIRD and FINAL time and adopted as such in open Council the 2nd day of April 2024, for the immediate wellbeing of the Municipality. **Carried**
- Mayor McIsaac left the Chair; Deputy Mayor Wand took the Chair.**
- 2024-111** Moved by: D. Britton Seconded by: M. Wand
That the report from Councillor R. Hall regarding the stop sign being by-passed at the corner of Main Street and McCharles be received; and,
- FURTHER that staff be directed to contact Fowler's to install a barrier to prevent vehicles from by-passing the stop sign. **Carried**
- Mayor McIsaac returned to Chair.**
- 2024-112** Moved by: R. Hall Seconded by: L. Patey
That a Condition Amendment to Consent Application: B6/POWASSAN/2024 on Resolution 2024-89 be done and that the Condition be changed from:
- A Reference Plan of Survey, which bears the Land Registry Office registration number and signature as evidence of its deposit therein, illustrating the parcel(s) to which the consent approval relates; to
- A Reference Plan of Survey deposited to the Land Titles or a Registered Legal, Valid Description in Land Titles. **Carried**
- 2024-113** Moved by: L. Patey Seconded by: D. Britton
That the Annual Report for the Operation Period of December 19, 2022, to December 18, 2023, from the Municipality of Powassan's Integrity Commissioner, Michael Maynard, be received. **Carried**
- 2024-114** Moved by: D. Britton Seconded by: M. Wand
That the correspondence from the Ministry of Seniors and Accessibility, regarding nominations for the 2024 Senior of the Year Award, be received **Carried**
- 2024-115** Moved by: M. Wand Seconded by: R. Hall
That Council now adjourns to closed session at 7:35 p.m. to discuss:
- 17.1 Adoption of Closed Session Minutes of March 19, 2024.
 - 17.2 Identifiable Individuals – Section 239(2)(b) of the Municipal Act and under Section 9(4)(b) of the Procedural Bylaw – matters regarding an identifiable individual, including municipal or local board employees. **Carried**
- 2024-116** Moved by: R. Hall Seconded by: L. Patey
That the minutes from the Closed Session of the Regular Meeting of Council of March 19, 2024 be adopted. **Carried**

2024-117

Moved by: L. Patey Seconded by: D. Britton
That Council now reconvenes to regular session at 7:40 p.m

Carried

2024-118

Moved by: D. Britton Seconded by: M. Wand
That Council now adjourns at 7:41 p.m.

Carried

Mayor

Clerk

**POWASSAN MAPLE SYRUP FESTIVAL
COMMITTEE MEETING MINUTES
APRIL 3, 2024**

Call to order:

Meeting called to order at 6:10 pm. with the following members in attendance:

Monika Gibbings / Christine Wendover/ Angela Ashford / Diane Cole / Leo Patey

Municipal staff in attendance: Kim Bester

Call to Order – Moved by Christine / Seconded by Monika – **Carried**

1. Review of the February 21 2024 minutes – Moved by Angela / Seconded by Christine - **Carried.**

2. **Maple Producers –**

Leo advised that maple producers he'd had contact with were indicating that this year their production was at least at average, or better.

3. **New Business –**

- a) St. Joseph churches tents - Leo to contact Elaine at the China Garden to determine whether they would be open to us having the St. Joseph's tents (2) placed in their parking lot. The tents will have tables and chairs and can be used by anyone.
- b) OMSPA Summer Tour – The committee felt it would be good to provide sponsorship in the amount of \$100 for this event (a business card ad). A motion to be passed at the next meeting.
- c) 2024 Funding Update – funding received consisted of \$8010 from NOHFC / \$7000 from FedNor and \$2000 from Neco.
- d) Vendor Update – we are about \$95 short of our \$18,000 budget for vendor at this time. We have approximately 51 indoor vendors (total number of 55 spaces) and 94 outdoor vendors (total number of 140.5 spaces).
- e) Amateur Lumberjack Competition Update – we have 5 teams of 6 members each registered at this time. We will be purchasing approximately 20 additional Lumberjack t shirts – contact Andy if you are interested in buying one.
- f) Musical Entertainment – Leo to coordinator with Monika re: use of Powassan Wash & Go laundromat on the day of the festival, and to assist with Public Works in putting the stage and tents in place Friday evening/Saturday morning. He has a few people lined up to assist him but additional volunteers would be good. Kim to assist Monika in determining where buskers, Lynn Blunt and Josh Dimmel might be situated. Jack the Juggler will be in the Main/Clark area / Gord Reid close to Oshell's).
- g) 2024 Draft Budget – at this time we show a deficit of approximately \$5272.50. Some notes: We don't have many donations as of yet / Not for profit percentages of net revenue are not yet included either.

4. **Other Updates –**

- a) Clarence Nadrofsky donation – we will revisit this at our post festival (June 2024) meeting. Kim to send out letters to vendors who's 2020 fees we still have in our bank account to determine where / if they would like their fee returned.
- b) Monika to determine whether or not chairs stored at the Sportsplex are safe/suitable for use. Alternatively, Leo suggested that chairs currently in the Maple Room at 250 Clark could be used.
- c) Kim to provide lanyards for volunteers and some committee members. Diane to provide the approximate number required. Volunteers will also be provided with high visibility vests.
- d) Kim to inquire whether or not a set of bleachers could be rented (for the Lumberjack Show area) and what cost would be.
- e) The tent at the offsite parking lot should be set up Saturday morning by Mike O. and the volunteers. The last shift of the day volunteers should assist in taking down and bringing back to 250 Clark for storage.

Motion to end the meeting at 7:25 pm – moved by Christine, seconded by Monika. **Carried**

Next meeting - Wednesday, April 18, 2024 – 6:10 – Elm meeting Room

Minutes approved by: _____
Leo Patey – Co-Chair

Recorded by : _____
Kimberly Bester, Secretary

District of Parry Sound



Social Services
Administration Board

Chief Administrative Officer's Report

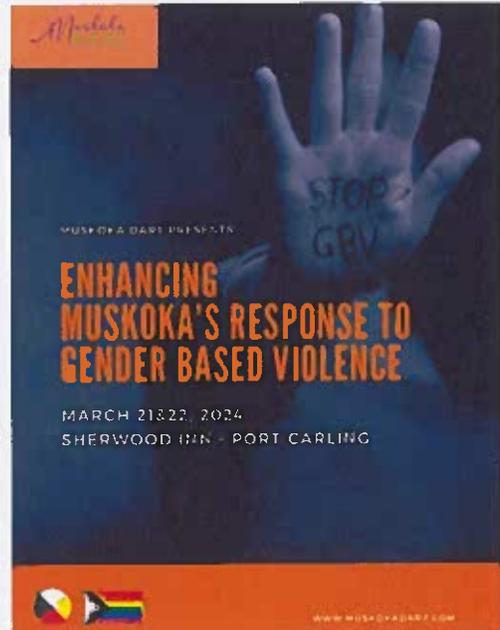
April 2024

Mission Statement

To foster healthier communities by economically providing caring human services that empower and enable the people we serve to improve their quality of life.

Enhancing Muskoka's Response to Gender Based Violence: Conference 2024

On March 21 & 22, I attended the 2024 conference hosted by Muskoka D.A.R.T (Domestic Abuse Review Team) along with our Director of Women's Services and several members of the Esprit Place and Income Support & Stability teams. One highlight of this event was an impassioned presentation from the White Ribbon Campaign about the importance of engaging men and boys as allies in promoting gender equality and healthy masculinity. It was also a great opportunity to engage with other social service agencies from across our region.



2024 Ontario Budget

On March 27, Finance Minister Peter Bethlenfalvy delivered the 2024 Ontario Budget. Of note:

- The government has said it will invest an additional \$152 million over the next three years to support individuals facing unstable housing conditions and dealing with mental health and addictions challenges. This money can be used to provide rent supplements and maintain dedicated supportive housing.
- No new funding is being provided for the Ontario Disability Support Program (ODSP) or the Ontario Works (OW) program.
- This budget provides an additional \$13.5 million over three years to enhance initiatives that support women, children, youth and others who are at increased risk of violence or exploitation

Full budget: [2024 Ontario Budget: Building a Better Ontario](#)

Summary: [2024 Ontario Budget | In Brief](#)

MPP Graydon Smith meeting

On April 4, 2024, we welcomed Graydon Smith, MPP for Parry Sound Muskoka, into the DSSAB office in Parry Sound to provide current updates on our programs and services. Through these regular discussions, our goal is to keep our local provincial representatives informed about our successes and the challenges we face throughout the District of Parry Sound.

Ontario Minimum Wage

On March 28, 2024, the Ontario government announced it would be increasing the minimum wage from \$16.55 per hour to \$17.20, effective October 1, 2024, which is a 3.9 per cent annualized wage increase based on the Ontario Consumer Price Index (CPI).

Human Resources Update

The Human Resources department had a very busy first quarter. Recruitment continues, and we have been successful in staffing most programs. On March 1st, we successfully made the switch to Manulife for our benefits plan.

Our focus this spring for staff training is the second workshop in our commitment to enhancing indigenous training for all staff. Building on the Foundations of Cultural Competency workshop completed in 2023, this mandatory one-day workshop will focus on what it means to be an ally and how we can work towards being an ally to Indigenous people. Facilitator Kelly Brownbill has conducted countless cultural awareness training sessions across a broad range of service sectors and believes that enhanced knowledge is the key to successful Aboriginal and non-Aboriginal relationships, whether it be employee/employer relations, or in collaborating with Aboriginal communities and organizations.

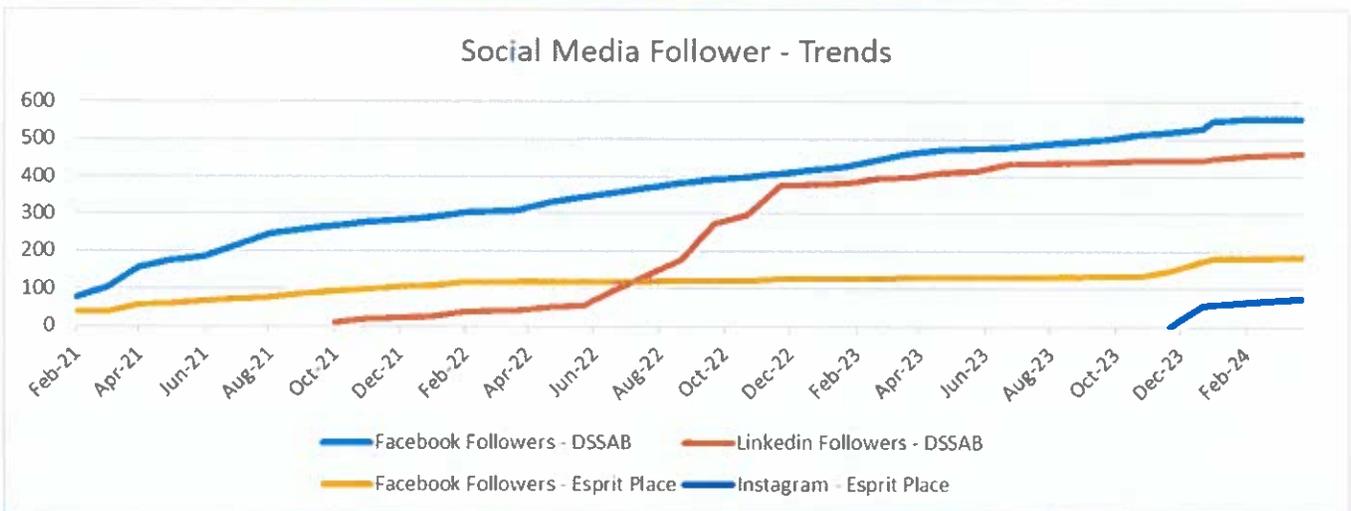
Of interest in the legal landscape, on March 21, 2024, Ontario’s Bill 149 Working for Workers Four Act 2023, received Royal Assent. Bill 149 amends several employment-related statutes including the Employment Standards Act, 2000 (ESA) and the Workplace Safety and Insurance Act, 1997 (WSIA). We will be completing a thorough review of the Bill, but upon first reading, there are no major changes that will affect our operations at the DSSAB.

Facebook Pages



A friendly reminder to follow our Social Media Pages

- ◆ [FACEBOOK - District of Parry Sound Social Services Administration Board](#)
- ◆ [FACEBOOK - Esprit Place Family Resource Centre](#)
- ◆ [FACEBOOK—EarlyON Child and Family Centres in the District of Parry Sound](#)
- ◆ [LINKEDIN—District of Parry Sound Social Services Administration Board](#)
- ◆ [INSTAGRAM—Esprit Place Family Resource Centre](#)



Social Media

Facebook Stats

District of Parry Sound Social Services Administration Board	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024
Total Page Followers	513	521	530	547	556	556
Post Reach this Period (# of people who saw post)	2,667	4,324	2,441	5,647	4,003	3324
Post Engagement this Period (# of reactions, comments, shares)	287	305	289	724	392	413

Esprit Place Family Resource Centre	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024
Total Page Followers	133	151	175	181	183	186
Post Reach this Period (# of people who saw post)	92	5,743	1,610	283	214	241
Post Engagement this Period (# of reactions, comments, shares)	16	624	292	14	3	127

DSSAB LinkedIn Stats https://bit.ly/2YyFHIE	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024
Total Followers	444	444	444	450	456	462
Search Appearances (in last 7 days)	49	52	25	20	69	68
Total Page Views	49	48	30	47	40	54
Post Impressions	1,036	570	368	815	575	697
Total Unique Visitors	22	18	16	15	21	25

NEW! Instagram - Esprit Place Family Resource Centre https://www.instagram.com/espritplace/	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024
Total Followers	0	55	59	64	74
# of posts	0	18	19	21	23

Licensed Child Care Programs

**Total Children Utilizing Directly Operated Child Care in the District
February 2024**

Age Group	Fairview ELCC	First Steps ELCC	Highlands ELCC	Waubeeek ELCC	HCCP	Total
Infant (0-18M)	1	2	0	2	18	24
Toddler (18-30M)	12	7	15	21	24	79
Preschool (30M-4Y)	17	13	20	32	52	135
# of Active Children	30	22	35	55	96	238

Staffing continues to be a struggle, with many opportunities for staff to move locations and programs as vacancies have become available. We are seeing a positive trend in the number of qualified applicants being received, and a slight increase in the casual staff roster. The programs are enjoying the warmer weather this past month, spending more time with the children outside exploring their environments. The child care centres are in the process of training more staff in the Seeds of Empathy program and will continue to offer the empathy-based learning opportunities to the preschool-aged children through adult-led visits with an infant from their community. The Home Child Care Program (HCCP) was able to open a new home in the town of Sundridge in January and a second new home in Novar could be open by the end of April. The HCCP staff have received an increase in the number of serious inquiries for potential providers, however, with the Ministry of Education’s Directed Growth Strategy now in effect, these enquiries have been placed on a waiting list in the event an opportunity to open a home in the future becomes available.

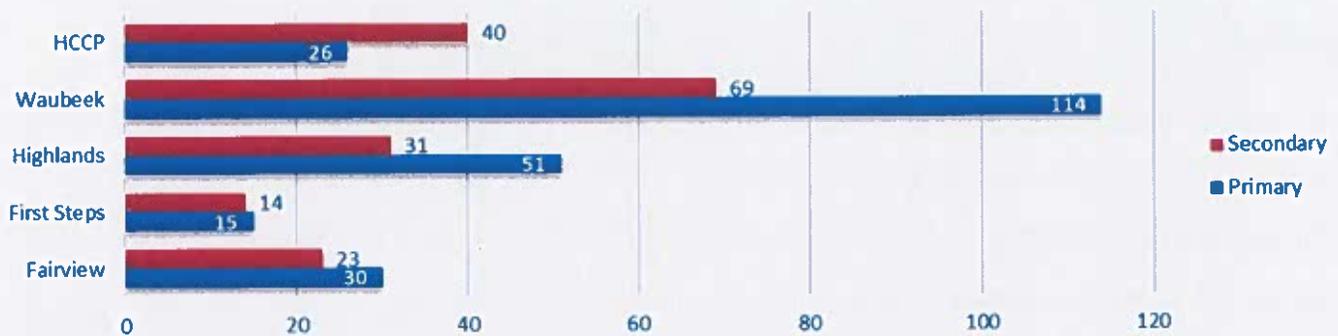
School Age Programs

February 2024

Location	Enrollment	Primary Waitlist	Secondary Waitlist
Mapleridge After School	26	7	7
Mapleridge Before School	10	0	0
Mapleridge Summer Program	N/A	13	0
Sundridge Centennial After School	12	7	1
Home Child Care	32	2	2
# of Active Children	86	22	6

The Mapleridge Summer Program will be offered again this July and August with 13 spaces being filled by 4 –6-year-olds, with 9 children currently enrolled. The Mapleridge & Sundridge School Age programs are operating at capacity. All district school boards have distributed the 2024-2025 School Age Program needs survey and we will continue to work with them to ensure that both current programs are viable.

Directly Operated Child Care Waitlist by Program February 2024



The blue bar indicates the current number of children currently needing care that cannot be accommodated. The red bar shows the number of children that will be needing care in future months.

All program supervisors have updated the program waitlists, removing families that no longer required care in preparation for a centralized district-wide wait list program. Currently, there are 236 non-unique children listed on the Directly Operated Child Care Programs waiting lists and 178 non-unique children to be in need of care for 2025-2026. Families are starting to call program supervisors looking for Before and/or After School care in the fall of 2024 with 22 children on the immediate waitlist.

Inclusion Support Services February 2024

Age Group	EarlyON	Licensed ELCC's	Monthly Total	YTD Total	Waitlist	New Referrals	Discharges
Infant (0-18M)	0	1	1	1	1	1	0
Toddler (18-30M)	6	6	8	8	2	1	0
Preschool (30M-4Y)	6	31	37	37	3	1	0
School Age (4Y+)	4	20	24	22	0	1	1
Monthly Total	10	56	66	-	6	4	1
YTD Total	10	56	-	68	13	5	2

The ISS Resource Consultants are currently supporting 3 newcomer children from India and the Ukraine as they transition to the licensed child care programs. The program is in the process of expanding services to include Indigenous-led Child and Family settings and are making active connections through joint planning with the Indigenous partners, which will include Resource Consultant support for children in their communities.

**EarlyON Child and Family Programs
February 2024**

Activity	February 2024	YTD
Number of Children Attending	1028	1909
Number of New Children Attending	42	65
Number of Adults Attending	690	1276
Number of Virtual Programming Events	12	22
Number of Engagements through Social Media	413	1130
Number of Views through Social Media	10544	30451

In February, the EarlyON Virtual Program staff started to offer wellness checks, upon request, using the virtual platform. These checks provide isolated families the opportunity to speak with an EarlyON facilitator and receive individualized support and resources on a variety of topics including child development, community services, and other topics of interest (ie. toileting, feeding and nutrition, socialization, behaviour challenges, etc). A Family Fun Night was held at the Sound Community Hub with over 60 people in attendance, and staff are currently collaborating with the Town of Parry Sound to host a family Earth Day event. We are happy to share that, in February, a program staff member was able to start visiting EarlyON locations across the district to offer French programming and we are receiving very positive feedback regarding this initiative.

Child Care Service Management Update

As we move into 2024, we are working to find quality professional development opportunities for educators and providers in our district. As workforce funding has now concluded, the focus for professional development will be around providing training opportunities that will benefit the whole sector, rather than individual educators & providers. Along with training opportunities, educators and providers now have access to the expansive Padlet resource lending library. The library contains resources and early learning kits to support and assist educators both personally and professionally.

As we continue to navigate CWELCC funding we are also learning new billing and attendance processes for child care. These new processes have led to some barriers and challenges and have brought forward new questions and conversations from operators and families. We are continuing to work through these challenges to keep families and operators informed. Maintaining ongoing communication is the priority moving forward.

In March, the quality assurance supervisor and program support worker visited the Great Beginnings program to do a short presentation on finding child care in the district of Parry Sound. Present during the workshop were 28 new moms and their babies. The feedback from the session was focused on the ongoing struggles of finding child care in our area. The group wanted to learn more about what child care options are available in our district and how best to find quality care.

Funding Sources for District Wide Childcare Spaces February 2024

Active	# of Children	# of Families
CWELCC*	82	79
CWELCC Full Fee	206	202
Extended Day Fee Subsidy	1	1
Fee Subsidy	40	27
Full Fee	23	21
Ontario Works	5	4
Total	357	334

Exits	# of Children	# of Families
Extended Day Fee Subsidy	2	2
Total	2	2

* CWELCC – Canada-Wide Early Learning Child Care; eligible for children 0 - 6

Funding Source - New	# of Children	# of Families
CWELCC	1	1
CWELCC Full Fee	1	1
Fee Subsidy	1	1
Ontario Works	1	1
Total	11	11

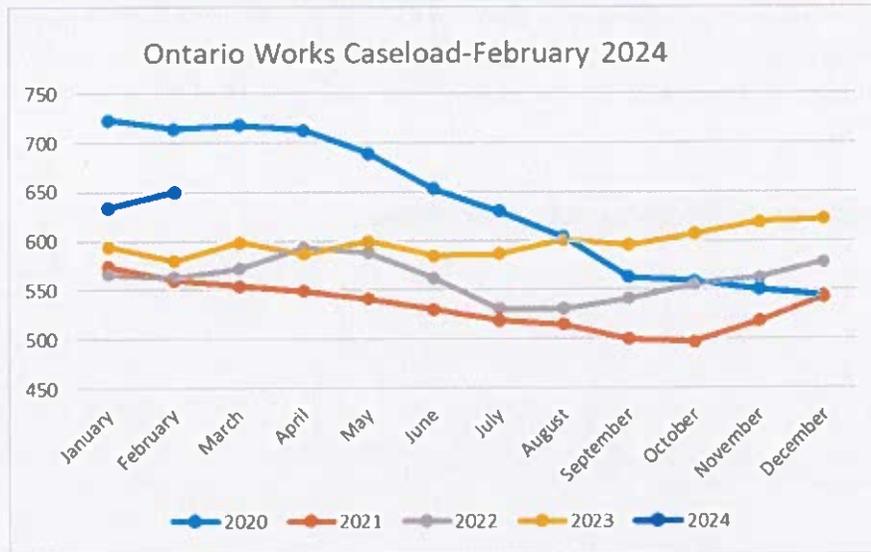
Income Support & Stability Divisional Update

Bridges Out of Poverty/Transformational Case Management Training – In preparation for Employment Services Transformation, we submitted a one-time funding request to MCCSS (which was approved) in late 2023 to secure a new training opportunity offered through the City of Peterborough Ontario Works in conjunction with Aha Training. This training would support the agency as a whole, and the income support and stability team, in preparing for Employment Services Transformation (EST) with a common language. This training program utilizes the Bridges Out of Poverty foundation, framework, and coaching skills. The training is divided into 4 parts. It aims to provide staff with a deeper understanding of poverty dynamics and equip them with tools to better support clients from impoverished backgrounds. We have chosen to make this training available to all staff to further support integration and help us speak a common language. By adopting this approach agency-wide, we strive to enhance our effectiveness in serving marginalized communities and promote sustainable pathways out of poverty. We also invited our community partners to attend the Bridges Out of Poverty sessions and had attendance from 14 participants from partners such as CMHA, Employment North and Almaguin Adult Learning Centre.

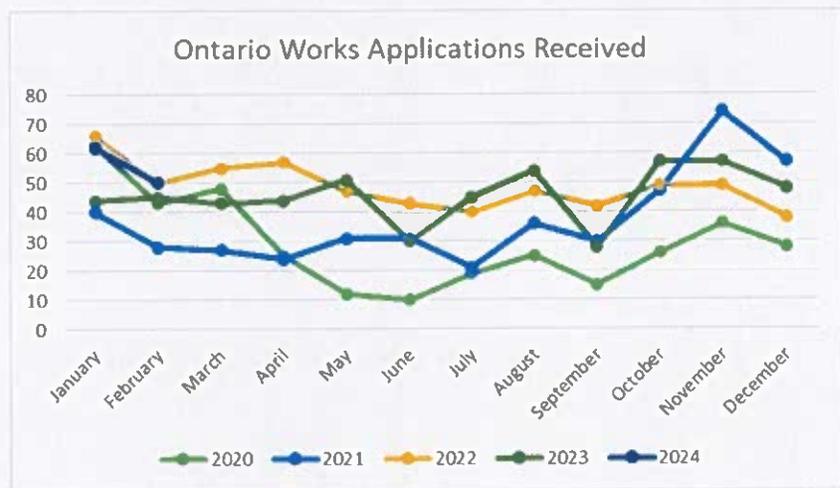
The four parts of the training program are 1. Bridges out of Poverty – Individual Lens, 2. Bringing your Best Self to Human Services, 3. Coaching for Life Stabilization, 4. Creating a Person-Centered Workplace Culture. These sessions began in February and will conclude in September.

Additionally, as the nature and scope of our work continues to shift towards life stabilization and coordinating person-centred supports, we continue to train new and ongoing staff with other foundational training such as Trauma Informed Care and Trauma Informed Care Leadership. Provided to our staff in late 2022 (along with Motivational Interviewing), Trauma Informed Care was attended by our new hires in February and facilitated by the Ontario Municipal Social Services Association (OMSSA). Trauma Informed Care Leadership was run in March and facilitated by OMSSA. The importance of these foundational concepts builds and renews the staffs understanding of trauma, and its impacts, so that staff can provide more effective and empathetic supports. It will assist in preventing re-traumatization, and it allows for an enhanced collaboration when working with those individuals who have experienced trauma. Staff will be able to recognize trauma and refer to appropriate supports and community partners. These trainings will also reduce employee burnout while offering professional development. Trauma Informed Care Leadership sets the foundation for a workplace that plays a role in fostering trauma informed culture, modeling empathy, prioritizing staff well being and allocating resources for training and other supportive initiatives.

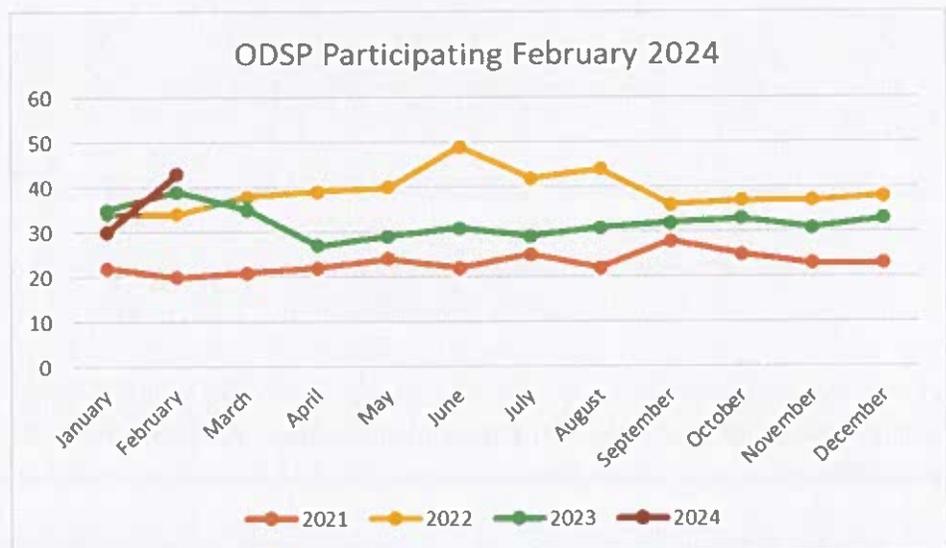
Mental Health First Aid - On February 22nd, Income Support and Stability staff from across the district joined up with Employment North for a full day of virtual training on Mental Health First Aid. This training aligns and supports our shift towards life stabilization case management with Ontario Works and Housing Stability clients. Staff learned how to identify signs of mental illness, offer initial support, and guide individuals towards appropriate professional help. The training also covered a variety of mental health disorders, crisis intervention techniques and self care strategies. The hope is that it will equip staff to better support those experiencing mental health difficulties and contribute to reducing the stigma that a large majority of our Ontario Works & Housing Stability clients must deal with.



Ontario Works Intake - Social Assistance Digital Application (SADA) & Local Office Ontario Works Applications Received

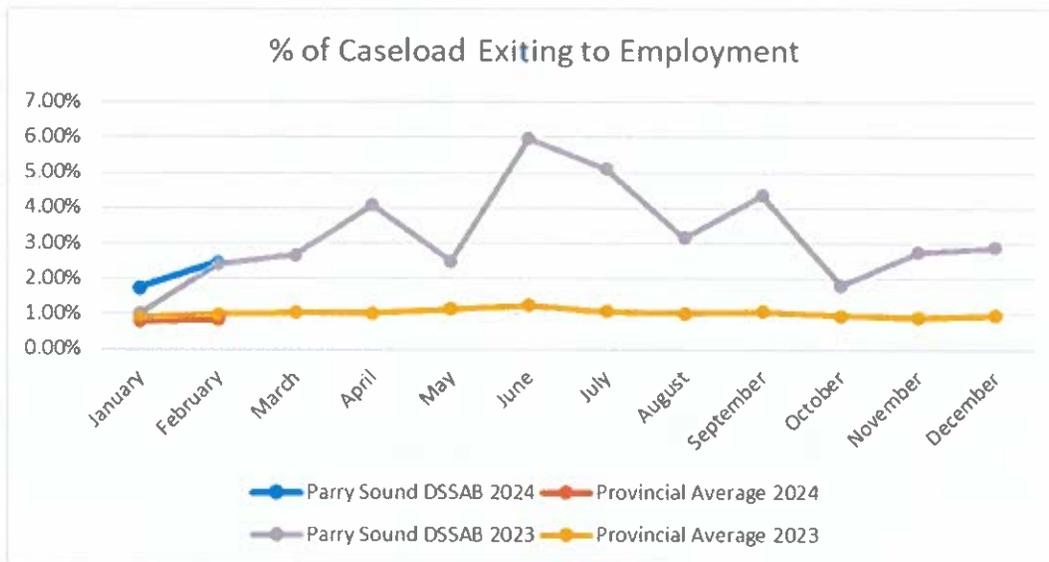
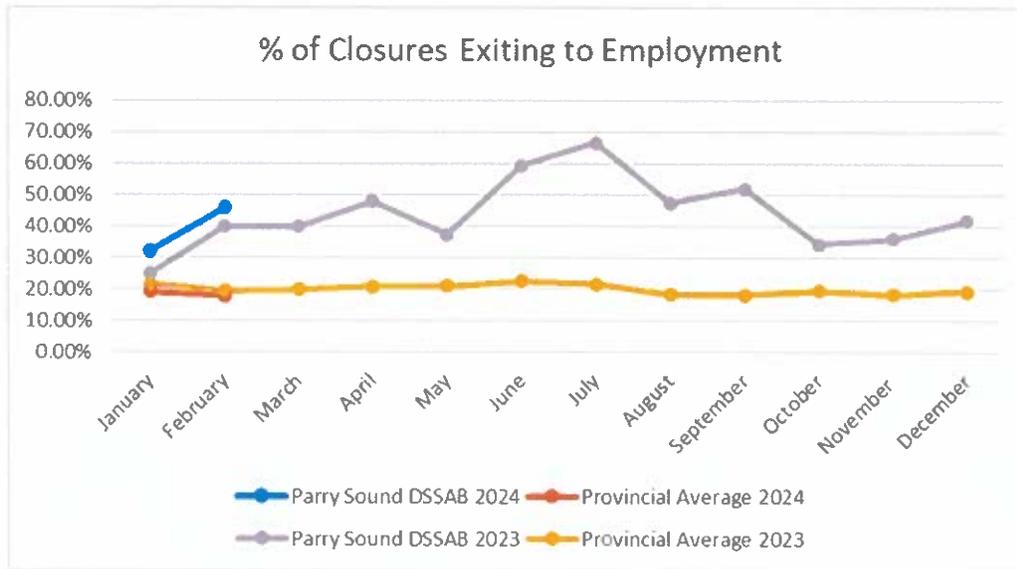


ODSP Participants in Ontario Works Employment Assistance



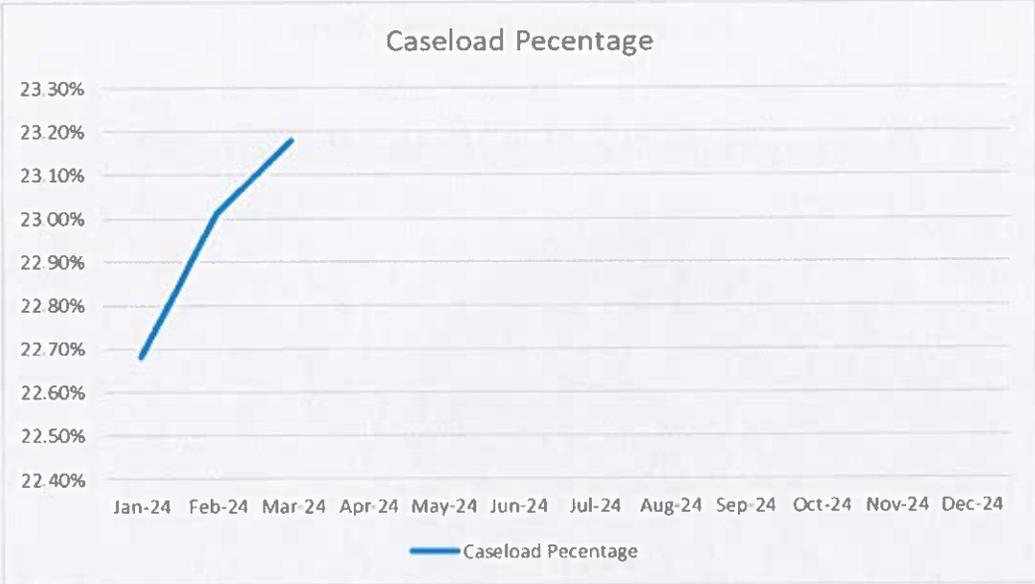
The OW Caseload as of the end of February is **650**. We are supporting **43** ODSP participants in our Employment Assistance program. We also have **54** Temporary Care Assistance cases. Intake was steady month over month. We had **50** Ontario Works Applications (33 of those online through SADA) in the month of February.

Employment Assistance & Performance Outcomes

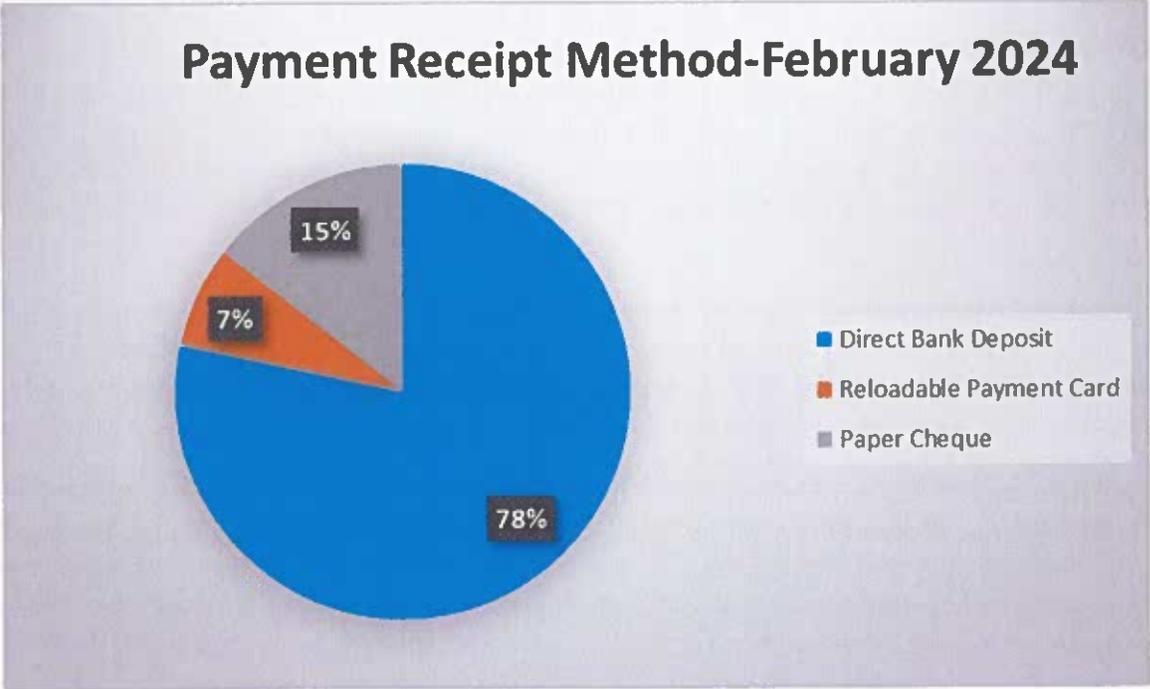


Our Employment Outcomes performance remains strong as we continue to trend above our 2023 performance and well beyond the provincial average. Additionally, 5.4% of the caseload exited the program.

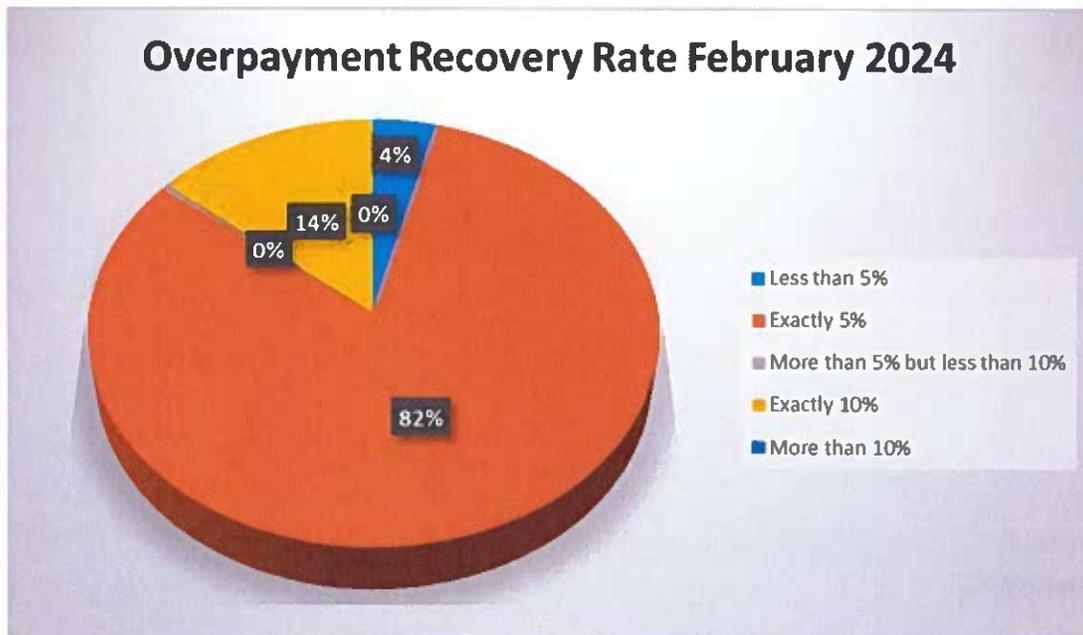
MyBenefits Enrollment 2024



DBD Enrollment



Overpayment Recovery Rate



Ontario Works Update

The Employment Placement Program, in collaboration with Employment North, was renewed for another year. This year the program will allow for 6 new clients and placements.

The goal of this initiative is to entice employers by offering incentives for hiring these individuals. This not only benefits the clients by providing employment opportunities, but also helps strengthen the local workforce.

Participant Record Management is a new Ministry led initiative which went live on February 26th. Income Support & Stability worked on establishing new processes and policies to align with the ministries expectations. This initiative aims to streamline the data entry of new records in SAMS to reduce duplications and confusion when issuing payments.

NOSDA OW Directors Meeting The Director of Income Support & Stability, along with the other Northern Ontario Service Deliverers Association (NOSDA) Ontario Works Administrators, attended an Employment Services Transformation information session with Ministry of Children, Community and Social Services (MCCSS) in anticipation of our onboarding to the new model as part of Phase 3 SSM selection.

Partnership with Elizabeth Fry of Simcoe/Muskoka To continue to support our Under 18 Ontario Works participants, we have renewed our service agreement with the Elizabeth Fry Society of Simcoe/ Muskoka to provide trustee support to those participants, as required by the Ontario Works Act.

Housing Stability Program - Community Relations Workers

Support

All services performed, provided, or arranged by the Homelessness Prevention Program staff to promote, improve, sustain, or restore appropriate housing for individuals active within the Homelessness Prevention Program, periodically within the month, not requiring intense case management.

February 2024 Income Source	East	West
Senior	12	14
ODSP	11	26
Ontario Works	5	15
Low Income	23	33

Intense Case Management

Intense Case Management involves the coordination of appropriate services and the provision of consistent and on-going weekly supports, required by the individual to obtain, and sustain housing stability.

February 2024 Income Source	East	West
Senior	13	18
ODSP	4	14
Ontario Works	8	15
Low Income	9	54

Contact/Referrals

February 2024	East	West	YTD
Homeless	1	4	8
At Risk	1	7	13
Esprit Outreach Homeless	0	0	0
Esprit Outreach at Risk	0	0	0
Esprit in Shelter	0		3
Program Total	21		

Short Term Housing Allowance

	Active	YTD
February 2024	3	3

Housing Stability: Household Income Sources and Issuance from HPP:

February 2024 Income Source	Total	HPP
Senior	5	\$1,227.00
ODSP	2	\$59.00
Ontario Works	3	\$1,429.00
Low Income	1	\$1,075.80

February 2024 Reason for Issue	Total
Rental Arrears	\$5,275.00
Utilities/Firewood	\$732.19
Transportation	\$
Food/Household/Misc	\$6,494.69
Emergency Housing	\$
Total	\$12,501.88

Ontario Works: Household Income Sources and Issuance from HPP

February 2024 Income Source	Total	HPP
ODSP	8	\$8,438.69
Ontario Works	5	\$4,063.19

February 2024 Reason for Issue	Total
Rental Arrears	\$5,275.00
Utilities/Firewood	\$732.19
Food/Household/Misc.	\$6,494.69
Total	\$12,501.88

By-Name List Data

September 1, 2021– February 29, 2024



Housing Stability Update

Encampment Tracking – In response to the need for a more effective management of homeless encampments in our district, our organization has developed and implemented a new approach for tracking within our own internal system called FIIT. This method aims to track the homeless population in conjunction with our By Name List. This new tracking system will enhance our ability to provide targeted support and resources to those in need. The benefits will have real time updates and data integration with our collaborative platform that can be viewed by anyone in the agency that has access to our program.

Northern Cohort CAEH – The Canadian Alliance to End Homelessness (CAEH) established a working group that focuses on housing and homelessness solutions in Northern Ontario. This group is facilitated by CAEH and acknowledges the region's unique needs and demographics. Income Support supervisors attend these meetings quarterly with the intention of building relationships with other members of the cohort. The group aims to strategize and implement tailored solutions to effectively address homelessness in the area. By bringing together representatives from the other northern District Social Services Boards (DSSAB's) and Consolidated Municipal Service Managers (CMSM's), the group seeks to coordinate efforts and leverage resources to provide comprehensive support to individuals experiencing homelessness in Northern Ontario. The goal of this group is to share ideas, leverage expertise and bring awareness to the challenges faced to the northern Ontario population and human services workers.

Income Tax Clinics- A free income tax clinic was held at our office in Parry Sound on March 12th. This clinic was able to support over 45 individuals with their personal tax needs. Many social assistance recipients are eligible for various tax credits and benefits such as Canada Child Benefit, GST, Trillium, Climate Action Incentive, one time housing top up to the Canada Housing Benefit and many more. By assisting recipients in filing their taxes accurately and claiming all available credits, it empowers individuals to better manage their finances and help alleviate financial stress. Many recipients that access low-income housing are required to file their taxes. This clinic allows for seamless annual rental reviews, ensuring their rent is not impacted for failing to complete the reviews. This clinic was a huge success thanks to frontline staff and Sudbury Credit Counseling.

Housing Programs

**Social Housing Centralized Waitlist Report
February 2024**

	East Parry Sound	West Parry Sound	Total
Seniors	47	132	179
Families	124	431	555
Individuals	493	197	690
Total	664	760	1424
Total Waitlist Unduplicated			459

**Social Housing Centralized Waitlist (CWL) 2023 - 2024 Comparison
Applications and Households Housing from the CWL**

Month 2023	New App.	New SPP	Cancelled	Housed	SPP Housing	Month 2024	New App.	New SPP	Cancelled	Housed	SPP Housing
Jan	5	1	13			Jan	3		2	1	
Feb	5	1	10			Feb	5		11	1	
Mar	6		35			Mar					
Apr	11		17	6		Apr					
May	13	2	9	2		May					
June	9	1	2	1		June					
July	5	1	5	1		July					
Aug	14	1	3	1		Aug					
Sept	12		4			Sept					
Oct	8	1	1	4	2	Oct					
Nov	12		3			Nov					
Dec	1		2	3	3	Dec					
Total	101	8	104	18	5	Total	8		13	2	

SPP = Special Priority Applicant

Housing Programs Update

Housing Programs has been busy in the first quarter of 2024 working on a centralized waitlist update. We are working through each file to ensure that all information is accurate and those on our list remain eligible. Updated forms were due back at the end of February, however, we have received just over 100 of the nearly 400 updates we sent out, so there is more work to come in contacting applicants to update their files. In February, we saw 5 new applications, and 11 cancelled, with one due to being housed. The other files were cancelled at the applicant's request, or we were informed they had passed away.

The Ministry of Municipal Affairs and Housing recently sent out a Social Housing Notification regarding Special Priority and Rent Geared to Income assistance. They have released a guide that is intended to support both Service Managers who administer the policy, and service providers who work with survivors of abuse and trafficking. The guide includes information on the following:

- Special Priority Policy rules and related RGI assistance rules
- Supports and services for survivors, and
- Training opportunities for Service Managers and service providers

The ministry has also released a webpage on Ontario.ca for survivors of abuse and trafficking, the public, and service providers who work with survivors. The webpage includes general information on the Special Priority policy, RGI assistance and how to apply. The webpage can be found by following this link: [Priority access to housing for survivors of abuse and trafficking | ontario.ca](https://www.ontario.ca/en/programs-and-services/social-housing/special-priority)

We have seen an increase in Special Priority applications since COVID. From 2020 into the first quarter of 2024, we have received over 60 applications to the special priority program. Of those, 38 applications were complete, and 23 were approved. Of those approved, 22 were domestic violence incidents, and 1 was human trafficking. We have seen 14 of those applicants housed. These numbers speak to the increase we have seen in domestic violence, as well as the state of the housing crisis we are experiencing.

Our department recently received and approved an application to our Additional Units Program. The funding comes in the form of a forgivable loan and allows for the creation of an affordable unit within the homeowners' main place of residence, or property. The rent for the additional unit must remain 20% below the average market rent for the area and must maintain affordability for a period of 15 years. Potential tenants for the additional unit are screened by Housing Programs to ensure that they meet the eligibility criteria for affordable housing. This program is a great resource for the residents of the District of Parry Sound to access to provide more affordable housing options for their loved ones, friends, and community members.

Housing Programs has also continued to receive and approve Ontario Renovates Accessibility Grants. These grants provide funding to homeowners to complete renovations that increase the safety and accessibility of their home, allowing them to remain in their homes as they age. In 2023, and the first quarter of 2024, we approved 6 grants, and provided almost \$30,000 in funding. Most requests are for wheelchair ramps, but also for accessible showers and tubs, grab bars, and widened doorways.

**Parry Sound District Housing Corporation
February 2024**

Activity for Tenant and Maintenance Services

	Current	YTD
Move outs	2	7
Move in	2	4
L1/L2 forms	1	1
N4 - notice of eviction for non payment of rent	1	1
N5 - notice of eviction disturbing the quiet enjoyment of the other occupants	1	2
N6 - notice of eviction for illegal acts or misrepresenting income for RGI housing	0	0
N7 - notice of eviction for willful damage to unit	0	1
Repayment agreements	5	28 (19 carried from 2023)
No Trespass Order	0	3
Tenant Home Visits	11	37
Mediation/Negotiation/Referrals	20	42
Tenant Engagements/Education	0	2

Tenant Services Update

During the first quarter of 2024, Tenant Services has been very busy with the tenant and maintenance software update. We continue to work closely with the Finance Department in efforts to streamline rent charges, payments, and tenant ledgers to mitigate rental arrears. Also, with new modules of YARDI being implemented, Tenant Services is preparing to support tenants with obtaining email addresses, setting up accounts for the upcoming launch of the new Tenant Portal. This Portal will allow the tenant to pay rent, make maintenance requests, and view their payment history. This is a large project, therefore will take a while to roll out fully, but we are excited to share this with our tenants.

We look forward to building our team to help accommodate some additional tasks related to the above changes, and other initiatives including coordinating educational opportunities for tenants.

Over the spring and summer months Tenant Services will be offering educational opportunities to tenants, with a focus on our family units. For many families, the dynamics of the household has changed significantly since they originally moved in, and they are in need of support to restore a healthy understanding of Rent Geared to Income (RGI) intentions and purpose. There is also a need to work on strengthening their relationships with the Community Relations Workers so that they can access assistance with paperwork or navigating other programs and community services.

**Property Maintenance
February 2024**

Pest Control		3 buildings are currently being inspected monthly for bedbugs; 14 units have been treated
Vacant Units	14	one-bedroom (10); multiple bedroom (4) (not inclusive of The Meadow View)
Vacant Units - The Meadow View	3	one-bedroom market units available
After Hours Calls	10	After hours for February: Wellness check, Reliance requiring access, Fire Supervisory, signal trouble, reset required. On call contracted to outside service provider.
Work Orders	42	Work orders were created for maintenance work and related materials for the month of February
Fire Inspections		In the month of February, annual inspections were done for 1 apartment building

**Maintenance Quarterly report
February 2024**

Staff attended the Bridges Out of Poverty and Bringing Your Best Self to Human Service Delivery. Both training opportunities were relevant to the services delivered by the Housing Operations Department.

The Maintenance Program was busy within the month of March initiating annual inspections of all units within the Parry Sound District Housing portfolio.

**Capital Projects
February 2024**

Duplex Project: Deficiency walk through was done in January, with minimal deficiencies. Final Occupancy signed off in March.

Esprit Renovation Project: Finalizing drawings, tender review and final tender posted in March.

Window Replacement Project: 5 storey building in Parry Sound; Tender posted to the public in March.

Underground water pipe leak investigations occurred; development of remedial plan in place; work to be carried out in April 2024.

Asbestos abatement, and mould remediation carried out within family homes, resulted in one family temporary displacement.

Drain repair for a childcare center.

**Esprit Place Family Resource Centre
February 2024**

Emergency Shelter Services	February 2024	YTD
Number of women who stayed in shelter this month	8	14
Number of children who stayed in the shelter this month	1	3
Number of hours of direct service to women (shelter and counselling)	291	568
Number of days at capacity	0	0
Number of days over capacity	0	0
Overall capacity %	33%	49%
Resident bed nights (women & children)	95	294
Phone interactions (crisis/support)	20	37

Transitional Support	February 2024	YTD
Number of women served this month	1	1
Number of NEW women registered in the program	1	1
Number of public ed/groups offered	0	0

Child Witness Program	February 2024	YTD
Number of children/women served this month	2	2
Number of NEW clients (mothers and children) registered in the program	1	1
Number of public ed/groups offered	0	0

Esprit Place Family Resource Centre Update

Esprit Place experienced a bit of a slowdown in admissions to the shelter during the early part of this year. This has provided a much-needed reprieve for Esprit Place staff and has allowed them to focus on supporting current shelter clients, shelter upkeep, policy development and review, and ongoing training and professional development. Outreach clients, crisis calls, and connection with community partners have continued to be busy during this period.

To: Council
From: Treasurer/Director of Corporate Services
Re: Tax Sale- 96 Highway 522, Trout Creek

RECOMMENDATION:

That the memo from Treasurer/Director of Corporate Services B. Robinson be received; and further that Council decline to register a Notice of Vesting at this time.

ANALYSIS:

In February of 2024, the Municipality posted for tax sale a property located at 96 Highway 522, in Trout Creek. This is an approximately 1.8-acre parcel of land that was previously used as a gas station. The minimum bid was set at \$50,163.18, representing outstanding property taxes and associated fees accumulated over several decades. The process closed in April 2024, and no bids were received. Options for this property are as follows:

Write Off and Charge Back:

Council, on the Treasurer's recommendation, can write off the taxes pursuant to section 354(2) and (3) of the Municipal Act, 2001 and charge back to the upper tier, school board or any other levying body for which the municipality collects taxes, its proportionate share of the unpaid taxes that are written off (subsection 353(3)) – regardless of whether they decide to Vest the property in the municipality's name or not. Please note that the "Cancellation Price" required to discharge the tax arrears certificate registered on title is equal to the taxes on the roll at any given time (see section 371(1) of the Municipal Act). If the taxes are written off without vesting, the delinquent owner could pay the lower cancellation price and have the tax arrears certificate cancelled. This option is generally only used if the property is being vested in the municipality or, if not vested, when the property is abandoned or being re-advertised as below.

Register Notice of Vesting:

The municipality may register on title a Notice of Vesting within two years of the tax sale date pursuant to subsections 379(5b) and (7.1). The property will then be owned by the municipality and be tax exempt as is any other municipally owned property. If the municipality decides to charge back, then vest and subsequently sell the lands within seven years of the registration of the Notice of Vesting, it must pay a proportionate share of the proceeds to the upper tier, school board, as the cancellation price was greater than \$10,000.00 (ss. 353(4)). If the municipality sells seven or more years after the registration of a Notice of Vesting. Sections 386.1 to 386.5 provide some powers of entry and inspection to the municipality to assist in determining if it is desirable to acquire the land.

If there were a provincial crown interest, it would no longer affect the title to the property once it is vested in the municipality pursuant to s. 379(7.1). This would make a property currently subject to a Provincial crown interest much more likely to attract a purchaser if the municipality decided to subsequently sell it after vesting. However, if the cancellation price was over \$10,000.00 and if the municipality sold the vested property within seven years, the municipality must share the proceeds of the sale with the Crown just as it would the upper tier and school board, pursuant to section 353(4.1) and (6) as above.

However, if a federal crown lien is present, the only way to clear the title would be to negotiate with the crown. The crown will sometimes agree to lift their lien, execution or other interest to let the municipality keep the property in its name or may even to allow the municipality to sell the vested property free and clear if there are other assets they can use to secure the debt. The most common offer from the federal crown, however, is to allow the municipality to keep the costs of administering and selling the property to a third party, but require remittance of the remainder of the proceeds to the crown in exchange for a discharge of their interest.

Readvertise:

The municipality may advertise the property for sale a second time within two years of the tax sale date pursuant to section 380.1. If the taxes have been written off pursuant to section 354, the property can presumably be offered for sale at a Minimum Tender Amount that might be more attractive to purchasers – unless there are extenuating circumstances such as large crown interests, low assessed value, land use unsuitability or contamination. A cost-benefit analysis should be done to see if a second sale would be any more productive than the first. If the municipality does pursue this option, there are additional notice requirements and fees involved. The earliest a second tax sale could be conducted is October 2024.

If the municipality has not registered a Notice of Vesting or re-advertised as above within 2 years of the tax sale date, the whole process is deemed to be cancelled. If the municipality wants to continue with the tax sale process as a collection tool, the process would need to be started all over again with the registration of a new Tax Arrears Certificate (subsection. 379(15)).

CONSIDERATIONS:

Note that the property was formerly used as a gas station, and there is potentially contamination present. Four fuel tanks are anticipated to remain in the ground. If the municipality were to vest the property, it would take on the responsibility for any environmental remediations costs that may be incurred.

Council should also be aware that the municipality was contacted subsequent to the closing date from a prospective buyer with some interest in the property. There is a potential that readvertising could lead to a more beneficial outcome, albeit at a cost of approximately \$3,000.

Due to the risks associated with this property, it is recommended that the property be readvertised for sale within the two-year window, and it not be vested at any point unless a buyer can be found with some certainty.

To: Council
From: Treasurer/Director of Corporate Services
Re: Water Loan Repayment By-law

RECOMMENDATION:

Received for information purposes. By-law to be returned for adoption at a later meeting.

BACKGROUND AND ANALYSIS:

During the course of the 2022 fiscal year audit, Council was made aware that there was an outstanding intercompany loan from the water and sewer reserve fund, that had been calculated at \$1,024,903.12.

Subsequently, during the 2024 budget deliberations, it was decided that the Municipality would begin paying down this loan, with \$40,000 allocated towards this in the adopted 2024 budget. A staff report presented at the February 29, 2024 budget meeting noted that a separate by-law would need to be established to formalize a repayment schedule, as prescribed by the Municipal Act and By-law 2023-21.

Attached to this report is a copy of the proposed loan repayment schedule. Please note that the structure of this schedule is set such that the payments grow as other, external loans are repaid, as follows:

- Initially set at \$40,000 in 2024 due to the full repayment of the zamboni and pickup truck loans in 2023, and partial year remaining on the arena loan.
- Increases to \$75,000 in 2025 representing the extinguishment of the Sportsplex/TCCC loan.
- Increases to \$100,000 in 2026 and annually thereafter due to the repayment of the fire rescue and compactor loans.

On a final, related note, in March of 2024 the Municipality received a payment in excess of \$130,000 to clear outstanding tax arrears. Staff are considering using these funds to pay down debt, and are working on revising the cash flow model for 2024 and 2025 to further explore this possibility. A staff report to this effect may be brought forward to a future Council meeting for consideration.

THE CORPORATION OF THE MUNICIPALITY OF

POWASSAN BY-LAW NO. 2024-xx

Being a By-law to provide for a loan from the Water and Sewer Reserve Fund to the Corporation of the Municipality of Powassan

WHEREAS By-law 2003-31 established a Water and Sewer Reserve Fund;

AND WHEREAS Section 290(4) of the Municipal Act, 2001, as amended, empowers Council to budget for reserves and reserve funds;

AND WHEREAS Section 417(4) of the Municipal Act, 2001, as amended prescribes that Municipalities may by by-law provide that the money raised for a reserve fund established under subsection (1) may be spent, pledged or applied to a purpose other than that for which the fund was established;

AND WHEREAS By-law 2023-21 allows for the temporary borrowing of reserve funds under prescribed circumstances, upon approval of Council by by-law for repayment terms in excess of two (2) years;

NOW THEREFORE THE CORPORATION OF THE MUNICIPALITY OF POWASSAN HEREBY ENACTS AS FOLLOWS:

1. That Schedule "A" as attached, forms part of this By-law and describes the loan repayment schedule.
2. That the Mayor and Director of Corporate Services be authorized to sign a promissory note from the Corporation of the Municipality of Powassan to the Water and Sewer Reserve Fund.
3. That this Bylaw shall come into force and effect on the date of passing.

Read a FIRST and SECOND time May 7, 2024.

Read a THIRD and FINAL time and adopted May 21, 2024.

Mayor

Clerk

**CORPORATION OF THE MUNICIPALITY OF POWASSAN
SCHEDULE "A" TO BY-LAW 2024-xx**

LOAN AMOUNT: 1,024,903.12
 INTEREST RATE: 2.5% COMPOUNDED ANNUALLY

	Opening	Payment	Principal	Interest	Closing
2024	1,024,903.12	40,000.00	14,377.42	25,622.58	1,010,525.70
2025	1,010,525.70	75,000.00	49,736.86	25,263.14	960,788.84
2026	960,788.84	100,000.00	75,980.28	24,019.72	884,808.56
2027	884,808.56	100,000.00	77,879.79	22,120.21	806,928.77
2028	806,928.77	100,000.00	79,826.78	20,173.22	727,101.99
2029	727,101.99	100,000.00	81,822.45	18,177.55	645,279.54
2030	645,279.54	100,000.00	83,868.01	16,131.99	561,411.53
2031	561,411.53	100,000.00	85,964.71	14,035.29	475,446.82
2032	475,446.82	100,000.00	88,113.83	11,886.17	387,332.99
2033	387,332.99	100,000.00	90,316.68	9,683.32	297,016.31
2034	297,016.31	100,000.00	92,574.59	7,425.41	204,441.72
2035	204,441.72	100,000.00	94,888.96	5,111.04	109,552.76
2036	109,552.76	100,000.00	97,261.18	2,738.82	12,291.58
2037	12,291.58	12,598.87	12,291.58	307.29	0.00
TOTAL		1,227,598.87	1,024,903.12	202,695.75	

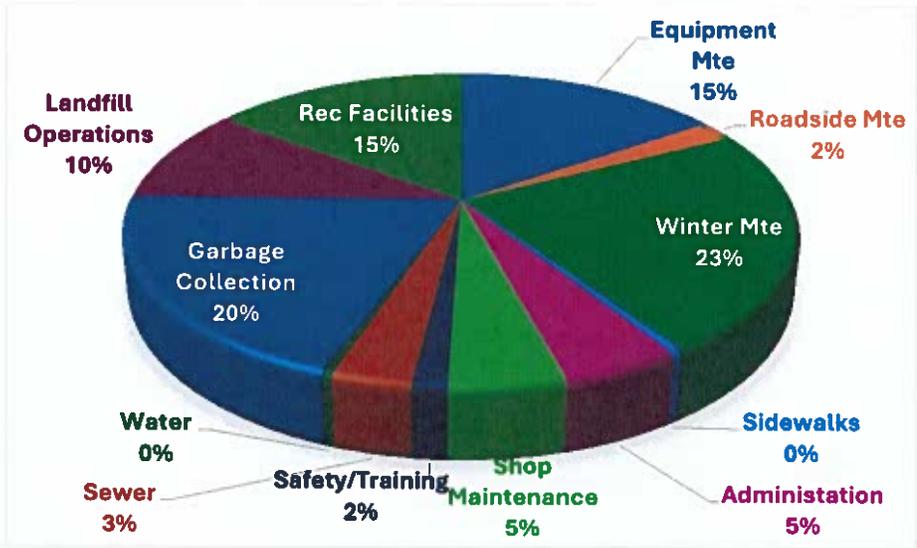
Public Works Spring Duties

Regular spring tasks are as follows:

- Transition equipment from winter over to summer
- Equipment Maintenance
- Thaw culverts
- Patch pot holes
- Sweep sidewalks
- Grade roads
- Repair and replace guide rails and posts
- Prepare for maple syrup festival
- Replace and repair signs
- Locates
- Fix frost heaves in roads
- Respond to work requests from the public
- Brushing
- Snow removal behind both arenas from Zamboni & after ice removal
- Pull beaver dams
- Training courses
- Entrance permits
- Winter Maintenance (Plow, sand, snow removal)
- Shop maintenance (clean, do repairs)
- Installing docks at hydro pond
- Clean up turn arounds and lawns from snow plow damage
- Spring clean up at the landfill

For the March 16-29 period, total hours were allocated as follows:

Tasks	TOTAL
Equipment Maintenance	75
Roadside Maintenance	10
Winter Maintenance	113
Sidewalks	2
Administration	24
Shop Maintenance	23
Safety/Training	7
Sewer Distribution	16
Water Distribution	2
Garbage Collection	96
Landfill Operations	48
Rec Facilities	73



CORPORATION OF THE MUNICIPALITY OF POWASSAN

BY-LAW NO. 2024-11

Being a by-law to close up highways for the purpose of safety while the fundraiser Maple Hill SAP Run takes place.

WHEREAS Section 27(1) of the Municipal Act 2001, provides that a municipality may pass by-laws in respect of a highway only if it has jurisdiction over the highway; and

AND WHEREAS Main Street, Clark Street, and Memorial Park Drive are municipally maintained roads;

AND WHEREAS the safety of pedestrians and vehicular traffic are of the utmost importance;

NOW THEREFORE BE IT RESOLVED that the Council of the Corporation of the Municipality of Powassan hereby enacts as follows:

1. That no vehicular traffic be permitted on the following roadways on April 28th, 2024 for the durations listed below while a fundraising run/walk takes place:
 - a. Clark Street from Joseph to Main Street beginning at 8:30 am and ending no later than 12:00pm;
 - b. Main Street to Memorial Park Drive beginning at 8:30am, and ending no later than 12:00pm; and
 - c. Memorial Park Drive from Main Street to Genesee Lake Road, beginning no sooner than 8:30am, and ending no later than 12:00 pm.
2. That these closure are no greater in duration than absolutely necessary to minimize impact to local traffic and businesses;
3. That local traffic be permitted to pass along Clark Street, Main Street, Memorial Park Drive, and through local intersections when it can be assessed that it poses no risk to safety, and is controlled by staff;
4. That Municipal barricades be provided to assist in the visibility of the closure, and public notice be posted to indicate which areas, will be closed; and
5. That OPP presence be requested to assist in the closures and re-opening of roadways;
6. That Schedule 'A' attached hereto and forming part of this by-law detail the aforementioned route;
7. That this by-law become effective upon adoption;

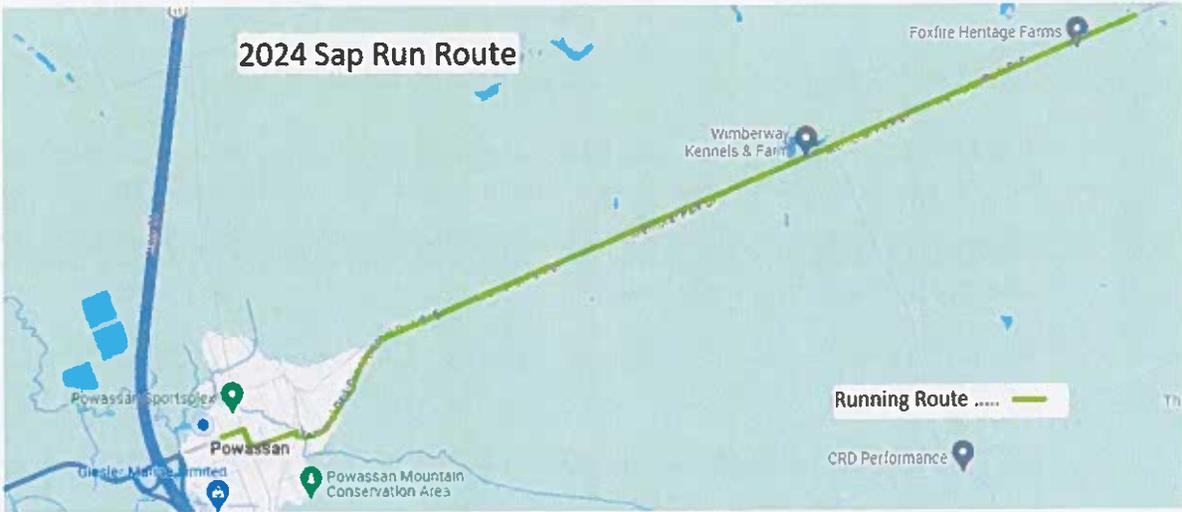
READ a FIRST, SECOND, and a THIRD and FINAL time and adopted as such, for the immediate wellbeing of the Municipality this 16th day of April, 2024.

Mayor

Clerk

Schedule "A"

Bylaw 2024-11



THE CORPORATION OF THE MUNICIPALITY OF POWASSAN

BY-LAW NO. 2024-12

Being a By-Law to close up highways for the purpose of the
Powassan Maple Syrup Festival

WHEREAS Section 27(1) of the Municipal Act 2001, provides that a municipality may pass By-Laws in respect of a highway only if it has jurisdiction over the highway; and

WHEREAS Main Street, Memorial Park Drive, Clark Street, Edward Street and King Street are municipally maintained roads; and

WHEREAS the safety of residents, pedestrians and vehicular traffic are of the utmost importance;

NOW THEREFORE BE IT RESOLVED that the Council of the Corporation of the Municipality of Powassan hereby enacts as follows:

1. That no vehicular traffic or parking be permitted in the locations listed below for the specific purpose of the Powassan Maple Syrup Festival:
 - a. Main Street from just north of Oshell's ValuMart to the Main Street bridge north of the Sportsplex; and
 - b. Memorial Park Drive (East and West) from Edward Street to Armstrong Avenue; and
 - c. Edward Street North and South from Clark Street to Chisholm Street; and
 - d. King Street from Edward Street to the end of King Street East

Beginning at 7:00 am and ending at 4:00 pm on Saturday, April 27, 2024

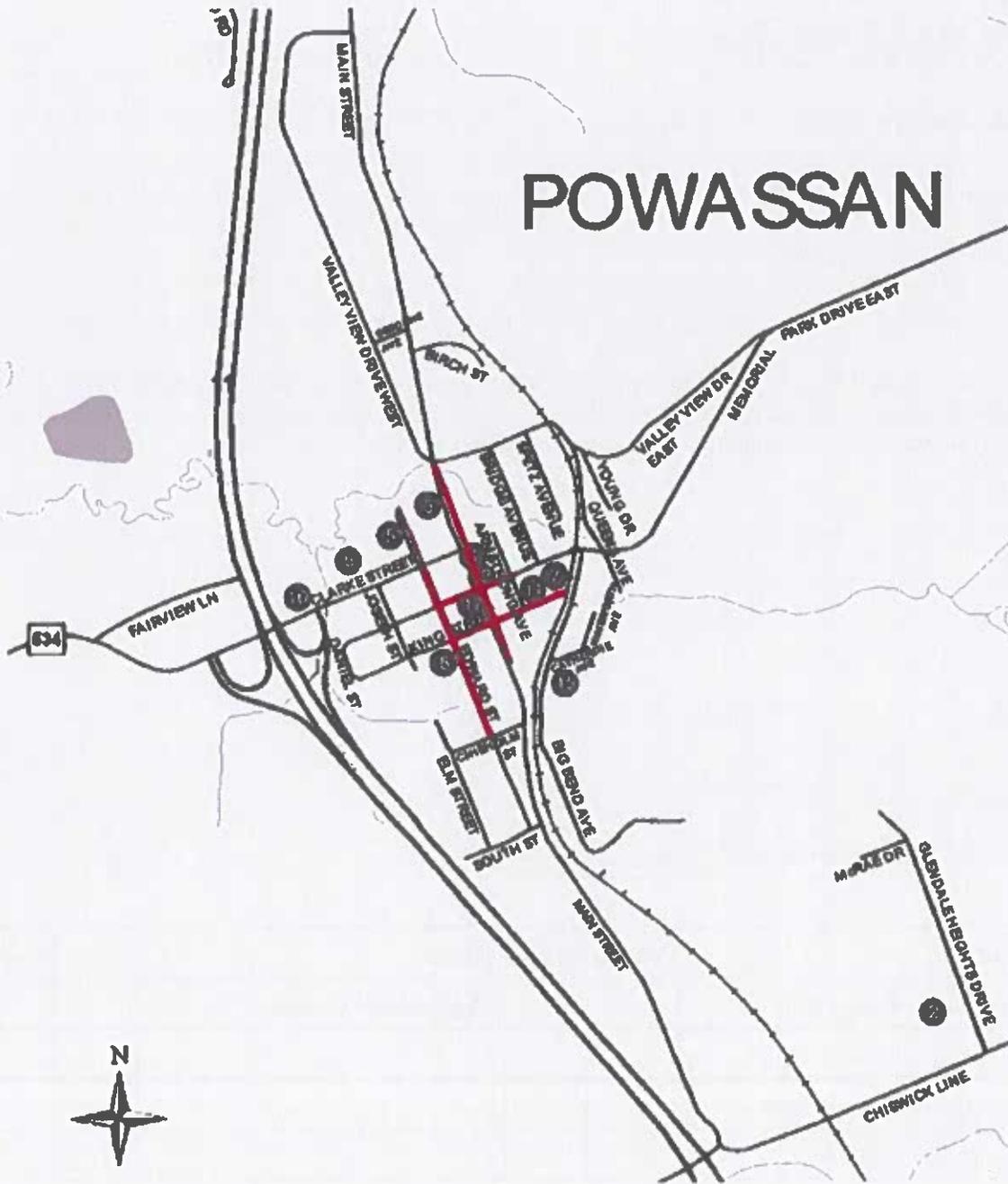
2. That Schedule 'A' attached hereto and forming part of this By-Law detail the aforementioned routes;
3. That this By-Law become effective upon adoption;

READ a FIRST, SECOND and a THIRD and FINAL time and adopted as such, for the immediate wellbeing of the Municipality, this the 16th day of April, 2024.

Mayor

Clerk

POWASSAN





Resolution no. 2024 - _____

Date: April 16, 2024

Moved by: L. Patey

Seconded by: D. Britton

That the Council of the Municipality of Powassan appoint Marta Hughes-Bernard as the Community Representative on the OPP Detachment Board – North Bay Board 3, as per the new Community Safety and Policing Act, 2019 regulations that came into effect on April 1, 2024.

Carried _____ Defeated _____ Deferred _____ Lost _____

Mayor

Recorded Vote: Requested by _____

Name	Yeas	Nays	Name	Yeas	Nays
Councillor Randy Hall			Mayor Peter McIsaac		
Councillor Markus Wand					
Councillor Dave Britton					
Councillor Leo Patey					

COUNCIL MEMORANDUM

Date:	April 10 th , 2024
To:	Council/Brayden Robinson
From:	Recreation Committee
Re:	Quorum – changing regulations

Recommendation:

Changing the amount of people needed to meet quorum for recreation committee.

Background / Rationale:

Several meetings have not had enough committee members to meet quorum.
Looking for an alternative option to allow for recreation meetings to be official despite committee members absences.



**NORTH BAY - MATTAWA
CONSERVATION
AUTHORITY**

April 10, 2024
Allison Quinn
Clerk
Municipality of Powassan
250 Clark Street, Box 250
Powassan ON P0H 1Z0

By Email

Dear Allison,

Re: North Bay-Mattawa Conservation Authority 2024 Budget and Levy

At its December 13, 2023 meeting, the North Bay-Mattawa Conservation Authority (NBMCA) Board of Directors approved the 2024 budget for NBMCA, as described below.

Total Budget

The NBMCA 2024 Budget has been set at \$5,140,145. Further, the Laurentian Ski Hill and Snowboarding Club (ski hill) requests help with capital asset related costs.

Municipal Levy

The total municipal levy for 2024 is \$1,611,045. The Conservation Authorities Act requires that a notice of the levy apportionment is provided to member municipalities. Please find the required information through this letter and the attached 2024 Budget for NBMCA, which includes the levy apportionment for all member municipalities.

Powassan Levy

For the Municipality of Powassan, the 2023 levy amount is \$395. This levy is comprised of:

- Operating levy for a total of \$299; and
- Capital levy for a total of \$96.

Further to the above noted amounts:

- The ski hill requests all NBMCA member municipalities for \$65,000 for ski hill capital costs, of which the Municipality of Powassan is requested to provide \$27 in 2024.

The table below shows the levy amounts for NBMCA member municipalities.



Table 1: Municipal Levy Apportionment for Operating and Capital Costs – Budget 2023

Municipality	Area % in CA	MCVA Based Apportionment Percentage	TOTAL LEVY 2023	Total Operating Levy	Total Capital Levy	Ski Hill Request (Capital)
Bonfield	100	3.4307	\$32,988	\$24,944	\$8,044	\$2,230
Calvin	100	1.2345	\$11,871	\$8,976	\$2,895	\$802
Chisholm	94	1.4958	\$14,383	\$10,876	\$3,507	\$972
East Ferris	83	6.2949	\$60,528	\$45,767	\$14,761	\$4,092
Mattawa	71	0.976	\$9,385	\$7,096	\$2,289	\$634
Mattawan	19	0.0621	\$597	\$451	\$146	\$40
North Bay	100	79.2257	\$1,411,290	\$944,018	\$467,272	\$51,497
Papineau-Cameron	35	0.7999	\$7,691	\$5,815	\$1,876	\$520
Callander	100	6.4393	\$61,917	\$46,818	\$15,099	\$4,186
Powassan	1	0.0411	\$395	\$299	\$96	\$27
		Total	\$1,611,045	\$1,095,060	\$515,985	\$65,000

Notes:

- **Modified Current Value Assessment (MCVA):** data provided by the Ministry of Natural Resources and Forestry (MNR) annually and used to calculate the general levy for each member municipality.
- **Operating Levy:** for NBMCA operations, including day to day activities, routine services, and administration.
- **Capital Levy:** for works in NBMCA conservation areas and on trails (such as boardwalk replacement, trails hazard tree removal, signage), Section 28 related technical studies and implementation, watershed management strategy initiatives including Conservation Authority Act deliverables.
- **Ski Hill Request for Capital Costs:** for major upkeep of the NBMCA-owned fixed capital assets on the Laurentian ski hill. It is a request (not levy) to member municipalities from the Laurentian Ski Hill and Snowboarding Club.



NBMCA Board member Dave Britton is sincerely appreciated for his continued role providing leadership to a collaborative, strong governance structure that guides NBMCA through changing times including an updated Conservation Authorities Act, climate change, and a post-pandemic future.

Please find attached the invoices for the above-mentioned amounts. Your early remittance of this levy is appreciated. For further information, please feel free to contact me at my cell number 705-477-0372 or email chitra.gowda@nbmca.ca

Yours truly,



Chitra Gowda
Chief Administrative Officer, Secretary Treasurer
North Bay-Mattawa Conservation Authority

Attachments:

1. Invoices for operating and capital levy amounts; and
2. 2024 Budget for the North Bay-Mattawa Conservation Authority including municipal levy apportionment amounts.

Cc:

NBMCA Chair Shelley Belanger (Deputy Mayor, Papineau-Cameron)



2024 Budget

December 13, 2023

Prepared by

Chitra Gowda, Chief Administrative Officer, Secretary Treasurer

Helen Cunningham, Director, Corporate Services

Aaron Lougheed, Assistant Manager, Finance



NORTH BAY - MATTAWA
**CONSERVATION
AUTHORITY**

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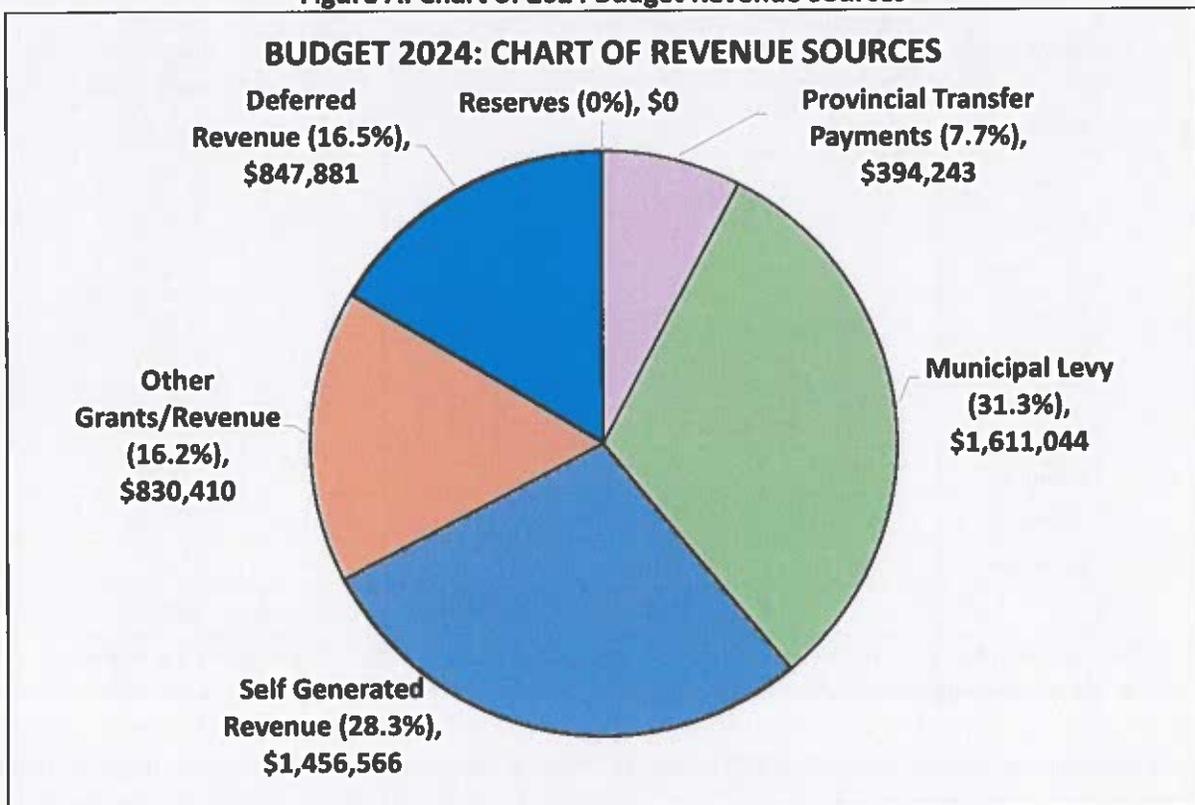
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Executive Summary

The North Bay-Mattawa Conservation Authority (NBMCA) was formed under the Conservation Authorities Act of Ontario in 1972. As a community-based, environmental organization in Ontario, the NBMCA is a leader in watershed management, dedicated to conserving, restoring, developing and managing renewable natural resources on a watershed basis. NBMCA is governed by a 12-member Board of Directors appointed by the 10 member municipalities.

The 2024 Budget document contains details for the NBMCA planned operations and capital activities for a total budget of \$5,140,145. Revenue sources include municipal levies, transfer payments from provincial and federal governments, grants, fees, donations, property rent, and other sources. Deferred revenue from 2023 is used as well. See the Figure A below for an overview of the revenue sources, their estimated percentages and amounts.

Figure A: Chart of 2024 Budget Revenue Sources



With a total budget of \$5,140,145, the municipal levy proposed for 2024 is \$1,611,044 as described below:

- A general levy of \$961,544 applied to all member municipalities;
- A sole-benefitting levy of \$649,500 to the City of North Bay for: Parks Creek dam pump rental reservation/hold, ice management, public parks (including Kate Pace Way) maintenance, ski hill operations, flood and erosion control projects, homeless encampments management, emerald ash borer hazard tree management, septic system inspections, etc.

To apportion the general levy (and to estimate the ski hill’s request for capital cost) to the 10 member municipalities, the Modified Current Value Assessment (MCVA) provided by the Ontario Ministry of Natural Resources and Forestry (MNRF) is used. The general levy increase is 5% on the 2023 general levy. See the table below for levy apportionment by municipality.

Table A: 2024 Budget – Municipal Levy Overview

Municipality	MCVA Based Apportionment Percentage	General Levy (5% increase from 2023)	Sole-benefit Levy	Total Levy 2024	Ski Hill Request for Capital Costs
Bonfield	3.4307	\$32,988		\$32,988	\$2,230
Calvin	1.2345	\$11,871		\$11,871	\$802
Chisholm	1.4958	\$14,383		\$14,383	\$972
East Ferris	6.2949	\$60,528		\$60,528	\$4092
Mattawa	0.9760	\$9,385		\$9,385	\$634
Mattawan	0.0621	\$597		\$597	\$40
North Bay	79.2257	\$761,790	\$649,500	\$1,411,290	\$51,497
Papineau-Cameron	0.7999	\$7,691		\$7,691	\$520
Callander	6.4393	\$61,917		\$61,917	\$4186
Powassan	0.0411	\$395		\$395	\$27
	Total	\$961,544	\$649,500	\$1,611,044	\$65,000

- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-Benefit Levy:** for work undertaken by NBMCA that solely benefits a municipality.

Financial pressures anticipated in 2024 include: costs of major repairs for the main office building, increases to insurance and fuel costs, and increased costs of goods and services due to inflation. Other factors for increased expenditures since 2022 and 2023 include the implementation of the revised wage grid approved in summer 2022 based on wage rate and pay equity analysis conducted by a third-party consultant; mortgage loan interest payment increase due to interest rate renewal; new requirements of the OMERS pension plan; and other changes. Changes made to the Conservation Authorities Act and related direction from the provincial government are considered in the Budget. A Minister’s direction is in effect to freeze fees for planning and

development related services through 2023. Note that the fee freeze does not affect the NBMCA On-site Sewage System (OSS) program carried out under the Building Code Act. Other notable changes to the Conservation Authorities Act include the CA plan review and commenting role which is now scoped to focus on natural hazards and drinking water source protection with respect to development applications and land use planning policies under prescribed Acts.

An overview of the 2024 Budget expenditures is provided below.

- Annual programming/operations and administration:
 - Corporate Services (includes governance support, human resources, finance, IT, GIS, communications)
 - Planning and Regulations
 - Water Resources Management (includes On-site Sewage Systems Program, flood forecasting and warning, flood and erosion control, watershed monitoring, Drinking Water Source Protection, etc.)
 - Conservation Areas and Lands.
- Capital improvements:
 - North Bay main office – HVAC control unit, boiler, hot water tank, exterior lighting, windows (phase 1), vinyl siding (phase 1)
 - Kinsmen Bridge repair in North Bay
 - Culvert repair/replacement at Kinsman/Kate Pace Way
 - Signage for conservation areas.
- Special projects and studies (multi-year):
 - Asset Management Plan
 - Floodplain mapping
 - Parks Creek Backflood Control Structure Capacity Upgrade Study
 - Chippewa Creek Erosion Control Project
 - Conservation Areas Inventory and Strategy Projects
 - Watershed Based Resource Management Strategy.

With changes in the Conservation Authorities Act, the budget development process has also changed. New regulations came into effect on July 1, 2023 to regulate the budget development process from 2024 onwards. As a result, the 2024 Budget Book for the NBMCA program areas are structured differently from the past. The program areas budgets are presented by:

- Category 1 (mandatory), Category 2 (delegated by municipalities) and Category 3 (non mandatory) programs and services.
- Operating and capital costs.

As in the past, revenue sources are identified including municipal levy amounts. The method applied to determine amounts owing from municipalities is clearly defined. Levies are split into general (apportioned to all member municipalities) and sole-benefitting (applied only to municipalities who benefit).

Overall, the 2024 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

1. Introduction

The North Bay-Mattawa Conservation Authority (NBMCA) provides leadership through coordination of watershed planning, implementation of resource management programs and promotion of conservation awareness in collaboration with others.

NBMCA is one of 36 Conservation Authorities in Ontario and was established under the Conservation Authorities Act in 1972 by member municipalities. NBMCA is a member of Conservation Ontario. NBMCA is governed by a 12-member Board of Directors, appointed by the 10 member municipalities.

The 2024 Budget is \$5,140,145. Additionally, the Laurentian Ski Hill requests NBMCA member municipalities for a separate annual amount of \$65,000 to help support the ski hill's capital costs.

2. Status of Reserves and Deferred Revenue

Below is a brief look at the NBMCA reserve accounts and deferred revenue as of September 30, 2023 and an estimate to end of year 2023 (UNAUDITED).

Table 1: Reserve Accounts as of September 30, 2023 (UNAUDITED)

Reserve Account	As of Sep. 30, 2023 (UNAUDITED)
NBMCA Lands Acquisition - Capital	\$29,781
NBMCA Onsite Sewage System (OSS) Program (under the Ontario Building Code Part 8) - Operating	\$279,788
Laurentian Snowboarding Club and Ski Hill - Operating	\$64,592
Laurentian Snowboarding Club and Ski Hill - Capital	\$153,795

Table 2: Deferred Revenue Status and Estimates (UNAUDITED)

Program	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023
Ice Management - Operating	\$7,823	\$15,823
Central Services - Capital	\$3,138	\$28,138
Lands and Properties - Capital	\$10,575	\$177,575
Water and Erosion Control Infrastructure (WECI) - Capital/Special Projects	\$140,673	\$234,973
S.28 Development, Interference, Alteration (DIA) - Special Projects	\$118,044	\$128,044
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490

The deferred revenue is for committed projects spanning multiple years; for programs funded on a different fiscal year (usually provincial or federal initiatives); and planned activities that were not completed in the year budgeted for various reasons. In order to bridge the gap

between estimated revenue and expenses for 2024, portions of the deferred revenue amounts are proposed to be used.

3. Status of the Mortgage Loan

The NBMCA has two offices: the head administrative office in North Bay, which is owned by NBMCA, and office space rented from a separate property owner in Parry Sound. The TD Bank mortgage loan on the North Bay administrative office building was renegotiated in late June 2022 from the previous interest rate of 2.59% to 4.65% per annum, expiring June 22, 2027.

The mortgage loan amount was \$553,809 at the start of 2023 and is estimated to decrease to \$537,423 by the end of 2023. The blended payments comprise of principal and interest amounts and will be expensed monthly to the Corporate Services operating budget as follows.

- **Principal payments in 2024:** estimated mortgage principal payment: \$18,715.
- **Interest payments in 2024:** estimated mortgage interest payment: \$24,500.

4. Revenue Sources

4.1 General Information

Generally, NBMCA funding comes from several sources:

- **Transfer Payments** (if applications submitted are approved) from the Ministry of Natural Resources and Forestry (MNRF) and Ministry of Environment, Conservation and Parks (MECP)
 - MNRF: Provincial Section 39 Transfer Payment
 - MNRF: Water and Erosion Control Infrastructure (WECI)
 - MNRF: Flood Hazard Identification and Mapping Program (FHIMP)
 - MECP: Drinking Water Source Protection.
- **Municipal Levy**
 - General Levy: apportioned to all municipalities using the Modified Current Value Assessment (MCVA) provided by MNRF
 - Sole-Benefitting Levy: applied to a single municipality for work undertaken by NBMCA upon which the municipality is solely benefitting.
- **Self Generated Revenue**
 - Fees for the Septic System Program, Regulation Permit, Plan Review
 - Natural Classroom user fees (main office in North Bay)
 - Property Rentals
 - Interest earned
 - Donations.
- **Other Grants/Revenue** (programs/available funds vary from year to year)
 - Sponsorships
 - Administrative overhead charge to programs
 - Canada Summer Jobs funding
 - Northern Ontario Heritage Fund Corporation (NOHFC) funding
 - Other.

In previous budget years, reserves, deferred revenue, surplus amounts and were partially used to make those budgets work. As well, NBMCA has a line of credit of \$300,000 to bridge periods of tight cash flow, for example when levies or transfer payments are delayed. Staff are developing strategies to address the unsustainable reliance upon reserves and deferred revenue amounts. The strategies include increasing self-generated revenue through fees and programs that align with NBMCA’s mandate as a community-based watershed management organization.

4.2 All Revenue Sources

The 2024 Budget is \$5,140,145. An overview of revenue sources for 2024 is provided below. The ski hill request for capital cost support is shown separately.

Table 3: 2024 Budget Revenue Sources

Source	Amount
Transfer Payments	\$394,243
Municipal Levy	\$1,611,044
Self Generated Revenue	\$1,456,566
Other Grants/Revenue	\$830,410
Deferred Revenue	\$847,881
Reserves	\$0
TOTAL	\$5,140,145
Ski Hill request of Municipalities	\$65,000 (for capital costs)

4.3 Municipal Levy Amounts

The 2024 Budget proposes a 5% increase in general levy compared to 2023. Helpful definitions are provided below.

- **Modified Current Value Assessment (MCVA):** data provided by MNRF annually and used to calculate (apportion) the general levy for each member municipality.
- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-benefitting Levy/Sole-benefit Levy:** applied to a municipality for work undertaken by NBMCA that solely benefits that municipality.

With a total budget of \$5,140,145, the municipal levy proposed for 2024 is \$1,611,044 as described below:

- A general levy of \$961,544 applied to all member municipalities;
- A sole-benefitting levy of \$649,500 to the City of North Bay for: Parks Creek dam pump rental reservation/hold, ice management, public parks (including Kate Pace Way) maintenance, ski hill operations, flood and erosion control projects, homeless encampments management, emerald ash borer hazard tree management, septic system inspections, etc.

Table 4: 2024 Budget – Municipal Levy Overview

Municipality	MCVA Based Apportionment Percentage	General Levy (5% increase from 2023)	Sole-benefit Levy	Total Levy 2024	Ski Hill Request for Capital Costs
Bonfield	3.4307	\$32,988		\$32,988	\$2,230
Calvin	1.2345	\$11,871		\$11,871	\$802
Chisholm	1.4958	\$14,383		\$14,383	\$972
East Ferris	6.2949	\$60,528		\$60,528	\$4092
Mattawa	0.9760	\$9,385		\$9,385	\$634
Mattawan	0.0621	\$597		\$597	\$40
North Bay	79.2257	\$761,790	\$649,500	\$1,411,290	\$51,497
Papineau-Cameron	0.7999	\$7,691		\$7,691	\$520
Callander	6.4393	\$61,917		\$61,917	\$4186
Powassan	0.0411	\$395		\$395	\$27
	Total	\$961,544	\$649,500	\$1,611,044	\$65,000

- **General Levy:** apportioned to all municipalities using the MCVA provided by MNR.
- **Sole-Benefit Levy:** for work undertaken by NBMCA that solely benefits a municipality.

4.4 Self Generated Revenue - Fees

NBMCA retained Watson & Associates Economists Ltd. to undertake a review of the fees applied by NBMCA to several program area services. The final report is expected by early 2024. For the purpose of preparing the budget 2024, current fees are applied to most program areas and a projected reasonable increase is proposed for the On-site Sewage System (OSS) program.

Fees generated by the NBMCA OSS program carried out under the Ontario Building Code are a major contributor to NBMCA revenue, at close to 20% of the 2024 Budget. This program regulates the installation and maintenance of private on-site sewage (septic) systems within Nipissing District and Parry Sound District except for the Township of the Archipelago. A reasonable fee increase was implemented in 2023 in order to support the OSS program budget.

The Minister’s direction for a fee freeze is in effect in 2023 for the other planning and development programs and services including plan review and Section 28 permits. Staff are exploring creative ways to sustainably increase self generated revenue for other program areas. Staff also continue to apply for funding opportunities such as: FedNor, NOHFC, ECO, Hydro One, TD Bank, Project Learning Tree, Canada Summer Jobs and Enbridge funds working with our partners including the North Bay Indigenous Friendship Centre and Clean Green Beautiful.

5. Expenditures

5.1 Overview of Expenditures

An overview of the 2024 Budget expenditures is provided below.

- Annual programming/operations and administration:
 - Corporate Services/ “General Functions” including:
 - Administration of staff and operations
 - Governance (Board of Directors, related committees) support
 - Finance
 - Human Resources
 - Communications
 - Geographic Information Systems (GIS)
 - Information Technology (IT).
 - Water Resources Management including:
 - On-site Sewage Systems Program
 - Flood Forecasting and Warning
 - Flood and Erosion Control
 - Ice Management
 - Low Water Response
 - Watershed Monitoring
 - Drinking Water Source Protection
 - Conservation Areas and Lands including public parks maintenance, natural resources conservation and stewardship partnerships
 - Planning and Regulations including plan input and review, Section 28 regulations and permitting
- Capital improvements:
 - North Bay main office – HVAC control unit, boiler, hot water tank, exterior lighting, windows (phase 1), vinyl siding (phase 1)
 - Kinsmen Bridge repair in North Bay
 - Culvert repair/replacement at Kinsman/Kate Pace Way
 - Signage for conservation areas.
- Special projects and studies:
 - Asset Management Plan (multi-year)
 - Floodplain mapping (multi-year)
 - Parks Creek Backflood Control Structure Capacity Upgrade Study (multi-year)
 - Chippewa Creek Erosion Control Project (multi-year)
 - Mattawa Natural Hazard Risk Study Terms of Reference (multi-year)
 - Conservation Areas Inventory and Strategy Projects (multi-year)
 - Watershed Based Resource Management Strategy (multi-year).

Overall, the 2024 Budget reflects the annual objectives of the NBMCA and also considers long-term requirements to support the health and climate resiliency of watershed residents.

5.2 Increased Expenditures

Financial pressures anticipated in 2024 include:

- Expected increases to insurance (around 10%), fuel (potentially by 30%), and goods and services due to inflation.
- Costs of major, priority repairs for the main office building in North Bay (around \$170,000)
- Managing the increasing occurrences of encampments on NBMCA owned properties (around \$40,000) and emerald ash borer hazard trees (around \$30,000).

Other factors for increased expenditures and efforts include:

- Implementing the updated wage grid approved in summer 2022
- An increase in mortgage loan interest payment (by around \$500 per month) since mid 2022
- Preparing an Asset Management Plan as a building block of sound financial planning, to help estimate when assets need repairs and replacements
- New, legislated Conservation Authorities Act deliverables due by December 31, 2024 (to increase staff resources capacity in 2023, grant funding opportunities such as NOHFC which provided up to 90% costs are being applied to)
- New requirements of the OMERS pension plan (to be offered to all employees)
- Retaining the services of Human Resources expertise including consultants and legal.

5.3 Estimated Use of Reserves and Deferred Revenue

In order to bridge the gap between estimated revenue and expenses for 2024, deferred revenue amounts are being used. The table below provides an overview of the usage estimated for 2024. Note that deferred revenue is for committed projects spanning multiple years; for programs funded on a different fiscal year (usually provincial or federal initiatives); and planned activities that were not completed in the year budgeted for various reasons.

Table 5: Estimated Use Deferred Revenue in 2024

Program (2023)	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023	Proposed use in 2024	Program (2024) Details
Lands Capital Acquisition - Reserve	\$29,781	\$20,000	If needed	Program: Lands and Properties - Capital. Use for: limited costs for valuations, surveys, legal fees, etc. as needed.
On-site Sewage System (OSS) Program - Reserve	\$279,788	\$279,788	\$0	With a reasonable increase in fees and anticipated slight downward trend in number of applications, the use of the OSS Program reserve is not anticipated.
Deferred revenue				
On-site Sewage System (OSS) Program		\$40,000	\$40,000	Program: OSS Operations. Use for: operational activities.

Program (2023)	As of Sep. 30, 2023 (UNAUDITED)	Estimated at Dec. 31, 2023	Proposed use in 2024	Program (2024) Details
S.28 Development, Interference, Alteration (DIA) - Special Projects	\$118,044	\$128,044	\$110,602	Program: Planning and Regulations - Operations. Use for: watershed hydrology delineation study, updates to regulated area mapping
Ice Management - Operating	\$7,823	\$15,823	\$6,000	Program: Water Resources Management - Operations. Use for: Ice removal at Parks Creek and Lake Nipissing to mitigate potential flood situations. Covers contractor, staff resources, etc.
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490	\$153,625	Program: Water Resources Management - Operations. Use for: floodplain mapping projects, monitoring programs, etc.
Water and Erosion Control Infrastructure (WECI) - Capital/ Special Projects	\$140,673	\$234,973	\$177,000	Program: Water Resources Management - Capital. Use for: WECI projects in North Bay.
Integrated Watershed Management (IWM) - Capital/Special Projects	\$313,490	\$370,490	\$185,670	Program: Lands and Properties - Operations. Use for: natural resource management on NBMCA owned lands (emerald ash borer, conservation, parks maintenance etc.)
Lands and Properties - Capital	\$10,575	\$177,575	\$146,847	Program: Corporate Services. Use for: Capital works on the administrative building.
Central Services - Capital	\$3,138	\$28,138	\$28,138	Program: Corporate Services. Use for: Capital works on the administrative building.
		Total	\$847,882	

5.4 Tangible Capital Assets Purchases

In 2009 the NBMCA and other public sector organizations adopted Section 3150, Tangible Capital Assets of the Public Sector Accounting Handbook. This change resulted in the disclosure of information on major categories of tangible capital assets and amortization of these assets in the audited financial statements. The details on how this was undertaken is described in the Board approved NBMCA Tangible Capital Asset Policy (TCAP).

As a result of the TCAP, it is the practice of NBMCA to pay for and record acquisition of capital assets as follows:

- Use of a one-time cost recovery method. This is accomplished by budgeting for the acquisition of the asset in the year it is acquired. This cost recovery method is typically used when NBMCA is constructing a facility, such as a building, flood and erosion control works, or purchasing a large piece of equipment.
- Use of a cost recovery over time method. This is accomplished by budgeting for the acquisition of an asset over its defined lifetime in years. Annual budgets include expenditures in the form of “internal leases” that are equal to the depreciation rate or life span of the asset. Typically, this method is best suited for smaller capital items with shorter life spans that are replaced on a regular basis such as vehicles, computers, plotters and so on.

The 2024 budget includes both methods of capital acquisition. The cost recovery over time method is being used to replace computers, laptops and most tablets. The use of the one-time cost recovery method is part of the capital and special projects program budgets.

5.5 Ten-Year Capital Budget Projection

For the 2024 budget, the ten-year capital budget projection (2024– 2033) is provided in **Appendix A**. The ten-year capital projections in 2022 and prior years are based on pre-pandemic costs and this must be corrected to reflect the significant rise in costs, which are anticipated to continue through 2024. Without the correction, the ten-year projection will cease to be reasonable. Based on Statistics Canada information and staff’s experience with increased costs post-pandemic, a projected annual increase of at least 3% should be applied (rather than 1-2%). The projections can be revisited each year. Note that the capital budget projection format is updated to follow the updated Conservation Authorities Act and NBMCA’s updated inventory of programs and services.

An assessment of capital expenditures forecast for the administrative office building was carried out in 2023, given the extraordinary expenses incurred on capital repairs and replacements in the past few years. It is anticipated that the high level of expenses will last through 2025 in order to address major capital work needed. After that timeframe, the capital expenses on the administrative building are anticipated to be significantly lower until around 2033 when some of the capital repairs may come up due to lifespan and condition of the assets/asset parts. Capital costs projections are made based on available information to support asset management planning for this building, and to inform the Board of the need of budgeting annually (for reasonable amounts) from 2025 onwards towards a capital asset management reserve.

6. 2024 Budget Summary

As indicated earlier, with changes in the Conservation Authorities Act, the budget development process has also changed. The NBMCA program areas are structured differently from the past and are per the mandated Programs and Services Inventory which was also updated by NBMCA in 2023. Therefore, program areas budgets are presented by:

- Category 1 (mandatory), Category 2 (delegated by municipalities) and Category 3 (non mandatory) programs and services.
- Operating and capital costs.

The Table below provides a summary of the program areas.

Table 6: NBMCA Programs and Services

Program Area	Description
Category 1 (Mandatory)	
A. Corporate Services ("General Functions" per O. Reg. 402/22) Category 1 (Mandatory)	These are operating expenses and capital costs that are not related to the provision of a specific program or service, but rather provide a corporate-wide supporting function. Includes: governance support, finance, human resources, geographical information systems (GIS), information technology (IT), communications, legal expenses, office equipment and supplies, administrative office buildings, vehicle fleet, asset management, etc. These were previously called Administration (operating), Interpretive Centre (operating), Outreach (operating), Central Services (capital) and Mortgage Principal Repayment programs in the 2023 NBMCA budget book.
B. Planning and Regulations Category 1 (Mandatory)	These are operating expenses. The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. Includes: natural hazard input and review for member municipalities, planning boards, and unincorporated areas; Section 28 permitting process; and technical studies such as updating the regulated areas. These were previously called Section 28 (operating), Watershed Planning (operating), and S. 28 DIA Technical (special studies) programs in the 2023 NBMCA budget book.
C. Water Resources Management Category 1 (Mandatory)	These are operating expenses and capital costs. The main goal is to protect life and property from natural hazards specified in O. Reg. 686/21. Includes: flood forecasting and warning, flood and erosion control, ice management, natural hazard infrastructure operational plan and asset management plan, low water response, watershed-based resource management strategy, and watershed monitoring (provincial partnership surface water and groundwater monitoring programs). These were previously called Flood Forecasting, Flood Control, Erosion Control, Ice Management, Water Quality (operating programs) and S. 28 DIA Technical, Integrated Watershed Management (IWM), and Water Erosion Control Infrastructure (WECI) (capital programs) in the 2023 NBMCA budget book.

Program Area	Description
<p>D. Conservation Areas and Lands</p> <p>Category 1 (Mandatory)</p>	<p>These are operating expenses and capital costs. The main goal is to protect, conserve and manage conservation areas and lands owned by NBMCA, including providing safe, passive recreation to the public. Includes: management of NBMCA owned lands including public parks and trails, Section 29 enforcement, maintenance of assets such as bridges, benches, pavilions, etc., tree planting on NBMCA lands, land inventory, conservation area strategy, policy for land acquisition and disposition, Planning Act comments as the land owner. These were previously called Lands and Properties (operating and capital programs) in the 2023 NBMCA budget book.</p>
<p>E. Source Protection Authority (SPA)</p> <p>Category 1 (Mandatory)</p>	<p>These are operating expenses. The main goal is to protect existing and future municipal drinking water sources in the North Bay-Mattawa Source Protection Authority (NBMSPA) per the Clean Water Act, 2006. Includes: governance support to a Source Protection Committee and to the NBMSPA, technical studies, policy updates/development, proposal review and comments, plan input and review, and significant threat policy implementation. This was previously called Source Water Protection (operating program) in the 2023 NBMCA budget book.</p>
<p>F. On-site Sewage System (OSS) Program</p> <p>Category 1 (Mandatory)</p>	<p>These are operating expenses. The main goal is to regulate existing and new septic systems to protect the environment per the Building Code Act, 1992, Part 8. Includes: permitting and compliance for on-site sewage systems (septic systems) in municipalities and unorganized townships, and mandatory maintenance inspections to over 500 properties identified under the Clean Water Act, 2006. This was previously called the same (OSS operating program) in the 2023 NBMCA budget book.</p>
<p>Category 2 (Delegated by a Municipality)</p>	
<p>G. Watershed-Municipal Programs</p> <p>Category 2 (Delegated by a Municipality)</p>	<p>These are operating expenses. Includes: watershed-wide monitoring that supplement the mandatory watershed monitoring (under Water Resources Management program area), and septic system reinspection program under the Trout Lake Management Plan. This was previously Integrated Watershed Management (special studies/capital program) and Water Quality (operating program) in the 2023 NBMCA budget book.</p>
<p>Category 3 (Non mandatory; advisable by NBMCA)</p>	
<p>H. Watershed-Support Programs</p> <p>Category 3 (Non mandatory; advisable by NBMCA)</p>	<p>These are operating expenses and capital costs. These are programs and services that NBMCA has determined are advisable to provide to further the purposes of the Conservation Authorities Act. Includes: benthics monitoring, watershed report card, land acquisition and disposition, land lease and agreement management, stewardship and restoration, Miskwaadesi (Painted Turtle site), septic systems related plan input and review, Mattawa River Canoe Race. This was previously Integrated Watershed Management (special studies/capital program), Water</p>

Program Area	Description
	Quality (operating), Outreach (operating), Lands and Property (operating and capital) in the 2023 NBMCA budget book.
I. Ski Hill Category 3 (Non mandatory; advisable by NBMCA)	These are operating expenses and capital costs. Supports the Laurentian Ski Hill Snowboarding Club which is operated by a separate Board and staff. NBMCA owns most of the major capital assets.

The Table below provides a summary of 2024 Budget.

Table 7: 2024 Budget Summary

Category	Program Area	Operating	Capital
1 (Mandatory)	A. Corporate Services	\$1,081,110	\$174,985
	B. Planning and Regulations	\$341,053	\$0
	C. Water Resources Management	\$626,067	\$522,000
	D. Conservation Areas and Lands	\$579,710	\$261,485
	E. Source Protection Authority (SPA)	\$160,753	\$0
	F. On-site Sewage System (OSS) Program	\$1,211,200	\$0
2 (Delegated by a Municipality)	G. Watershed-Municipal Programs	\$23,197	\$0
3 (Non mandatory; advisable by NBMCA)	H. Watershed-Support Programs	\$64,086	\$9,500
	I. Ski Hill	\$85,000	\$65,000
	TOTAL	\$5,140,145	

The Table below shows the municipal levy apportionment details for operating and capital costs.

Table 7: Municipal Levy Apportionment for Operating and Capital Costs –2024 Budget

Municipality	Area % in CA	MCVA Based Apportionment Percentage	TOTAL LEVY 2024	OPERATING			CAPITAL			Ski Hill Request for Capital Costs
				General Levy	Sole-benefit Levy	Total Operating Levy	General Levy	Sole-benefit Levy	Total Capital Levy	
Bonfield	100	3.4307	\$32,988	\$24,943		\$24,943	\$8,044		\$8,044	\$2,230
Calvin	100	1.2345	\$11,871	\$8,976		\$8,976	\$2,895		\$2,895	\$802
Chisholm	94	1.4958	\$14,383	\$10,875		\$10,875	\$3,507		\$3,507	\$972
East Ferris	83	6.2949	\$60,528	\$45,768		\$45,768	\$14,761		\$14,761	\$4,092
Mattawa	71	0.976	\$9,385	\$7,096		\$7,096	\$2,289		\$2,289	\$634
Mattawan	19	0.0621	\$597	\$452		\$452	\$146		\$146	\$40
North Bay	100	79.2257	\$1,411,290	\$576,018	\$368,000	\$944,018	\$185,772	\$281,500	\$467,272	\$51,497
Papineau-Cameron	35	0.7999	\$7,691	\$5,816		\$5,816	\$1,876		\$1,876	\$520
Callander	100	6.4393	\$61,917	\$46,818		\$46,818	\$15,099		\$15,099	\$4,186
Powassan	1	0.0411	\$395	\$299		\$299	\$96		\$96	\$27
		Total	\$1,611,045	\$727,059	\$368,000	\$1,095,059	\$234,485	\$281,500	\$515,985	\$65,000

Terminology:

- **Modified Current Value Assessment (MCVA):** data provided by MNRF annually and used to calculate (apportion) the general levy for each member municipality.
- **General Levy:** apportioned to all municipalities using the MCVA provided by MNRF.
- **Sole-benefiting/benefit Levy:** applied to a municipality for work undertaken by NBMCA that solely benefits that municipality.

Notes:

- **Operating Levy:** (a) The general operating levy is applied to all member municipalities using the Modified Current Value Assessment (MCVA) apportionment method by Ministry of Natural Resources and Forestry (MNRF). (b) The sole-benefiting operating levy applied to the City of North Bay is for Laurentian Ski Hill operating costs, encampments and emerald ash borer hazard tree management at NBMCA parks and areas, Parks Creek dam pump rental reservation/hold, septic system re-inspections, and monitoring related to the Trout Lake Management Plan, etc.
- **Capital Levy:** (a) The general capital levy applied to all member municipalities is for administrative office building capital work, works in conservation areas and on trails. (b) The sole-benefiting capital levy applied to the City of North Bay is for the Kinsmen bridge repair, Kinsmen Trail asphalt repair, signage and brochures for parks, Laurier Woods boardwalk replacement, Chippewa Creek erosion control project, floodplain mapping projects, etc.
- **Ski Hill Request for Capital Costs:** This is for major upkeep of the NBMCA-owned fixed capital assets on the Laurentian ski hill. It is not a levy to member municipalities.
- **Matching Levy:** In preparing the 2024 Budget, it is assumed that NBMCA will receive a transfer payment from MNRF for \$133,490 and a matching municipal levy of \$133,490 to support eligible activities including administration, watershed planning, flood and erosion control, flood forecasting, ice management. The non-matching levy is therefore \$1,477,555 (out of a total levy of \$1,611,045).

Category: 1 (Mandatory)
Program Area: A. Corporate Services

Object Code	Revenue/Expense Category	Operating	Capital	Notes
Revenue:				
01	Transfer Payment (S. 39)	\$16,020		Upon approval of application
01	Transfer Payment (WECI)			
01	Transfer Payment (DWSP)			
01	Transfer Payment (FHIMP)			
03	Grants from Others			
04	General Levy	\$143,441		
05	Sole-benefitting Levy	\$0		
06	Fees	\$1,000		
07	Donations	\$2,000		
09	Internal Rent Rev.	\$55,462		
10	Rental Rev. External	\$50,776		
13	Other Revenue		\$174,985	Deferred revenue
14	Interest Earned	\$18,896		
16	Admin Overhead	\$793,515		
20	Ski Hill Utilities Reimbursement			
TBD	Credit Card Surcharge			
	Total Revenue	\$1,081,110	\$174,985	
Expense:				
30	Wages and Benefits	\$712,245	\$8,672	
32	Wages and Benefits	\$0		
38	Per Diem	\$11,500		
39	Members Mileage	\$5,500		
40	Members Expense	\$2,000		
41	Staff Mileage and Expense	\$4,700		
42	Staff Certification and Training	\$8,850		
43	Telephone	\$9,270		
44	Property Taxes	\$0		
45	Insurance	\$30,465		
46	Natural Gas	\$16,500		
47	Repair & Maintenance	\$2,000		
48	Office Supplies	\$8,000		
49	Postage	\$545		
50	Equipment Purchase	\$250		
51	Equipment Rental	\$2,460		
52	Publications and Printing	\$2,015		

53	Advertising	\$4,000	
54	Bank Charges	\$0	
55	Interest Expense - Mortgage	\$24,500	
56	Credit Card Fees	\$0	
58	Audit	\$11,050	
59	Legal Services	\$30,000	
60	Materials and Supply	\$38,080	
61	Cons. Ontario Levy	\$26,815	
62	Services	\$81,500	\$161,700
64	Vehicle Lease		
66	Consulting Services		
67	Admin Overhead		
70	Rental Expense		
71	Water	\$3,500	
72	Hydro	\$16,000	
73	Vehicle Gas	\$685	
74	Accounting Services	\$1,680	
78	Internal Chargeback	\$8,285	\$4,613
90	Mortgage Principal Repayment	\$18,715	
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$1,081,110	\$174,985
	Net	\$0	\$0

HR, admin building capital works

Software and professional support
Vehicles, computers-tangible capital assets

Category: 1 (Mandatory)
Program Area: B. Planning and Regulations

Object Code	Revenue/Expense Category	Operating	Notes
Revenue:			
01	Transfer Payment (S. 39)	\$22,690	Upon approval of application
01	Transfer Payment (WECI)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others	\$0	
04	General Levy	\$97,760	
05	Sole-benefitting Levy	\$0	
06	Fees	\$110,000	
07	Donations	\$0	
09	Internal Rent Rev.	\$0	
10	Rental Rev. External	\$0	
13	Other Revenue	\$110,602	Deferred revenue
14	Interest Earned	\$0	
16	Admin Overhead	\$0	
20	Ski Hill Utilities Reimbursement	\$0	
TBD	Credit Card Surcharge		
	Total Revenue	\$341,053	
Expense:			
30	Wages and Benefits	\$225,484	
32	Wages and Benefits	\$0	
38	Per Diem	\$0	
39	Members Mileage	\$0	
40	Members Expense	\$0	
41	Staff Mileage and Expense	\$1,500	
42	Staff Certification and Training	\$2,500	
43	Telephone	\$0	
44	Property Taxes	\$0	
45	Insurance	\$0	
46	Natural Gas	\$0	
47	Repair & Maintenance	\$3,000	
48	Office Supplies	\$0	
49	Postage	\$105	
50	Equipment Purchase	\$0	
51	Equipment Rental	\$0	
52	Publications and Printing	\$0	

53	Advertising	\$0
54	Bank Charges	\$0
55	Interest Expense - Mortgage	\$0
56	Credit Card Fees	\$0
58	Audit	\$0
59	Legal Services	\$0
60	Materials and Supply	\$700
61	Cons. Ontario Levy	\$0
62	Services	\$3,800
64	Vehicle Lease	\$0
66	Consulting Services	\$0
67	Admin Overhead	\$97,611
70	Rental Expense	\$0
71	Water	\$0
72	Hydro	\$0
73	Vehicle Gas	\$525
74	Accounting Services	\$0
78	Internal Chargeback	\$5,828
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	\$0
TBD	Ski Hill Capital	\$0
TBD	Awards and Scholarships	\$0
TBD	Asset Management Reserve	\$0
	Total Expenses	\$341,053
	Net	\$0

Vehicles, computers-tangible capital assets

Category: 1 (Mandatory)
Program Area: C. Water Resources Management

Object Code	Revenue/Expense Category	Operating	Capital	Notes
Revenue:				
01	Transfer Payment (S. 39)	\$94,780		Upon approval of application
01	Transfer Payment (WECl)		\$100,000	Upon approval of application
01	Transfer Payment (DWSP)			
01	Transfer Payment (FHIMP)			
03	Grants from Others	\$0		
04	General Levy	\$360,661	\$45,000	
05	Sole-benefitting Levy	\$11,000	\$200,000	Flood control, WECl projects
06	Fees	\$0		
07	Donations	\$0		
09	Internal Rent Rev.	\$0		
10	Rental Rev. External	\$0		
13	Other Revenue	\$159,626	\$177,000	Deferred revenue
14	Interest Earned	\$0		
16	Admin Overhead	\$0		
20	Ski Hill Utilities Reimbursement	\$0		
TBD	Credit Card Surcharge			
	Total Revenue	\$626,067	\$522,000	
Expense:				
30	Wages and Benefits	\$310,677	\$9,442	
32	Wages and Benefits	\$0		
38	Per Diem	\$0		
39	Members Mileage	\$0		
40	Members Expense	\$0		
41	Staff Mileage and Expense	\$2,000		
42	Staff Certification and Training	\$3,000		
43	Telephone	\$8,354		
44	Property Taxes	\$19,025		
45	Insurance	\$36,348		
46	Natural Gas	\$0		
47	Repair & Maintenance	\$6,800		
48	Office Supplies	\$250		
49	Postage	\$0		
50	Equipment Purchase	\$0	\$10,000	Water level sensors
51	Equipment Rental	\$0		
52	Publications and Printing	\$0		

53	Advertising	\$0		
54	Bank Charges	\$0		
55	Interest Expense - Mortgage	\$0		
56	Credit Card Fees	\$0		
58	Audit	\$0		
59	Legal Services	\$0		
60	Materials and Supply	\$2,650		
61	Cons. Ontario Levy	\$0		
62	Services	\$16,800		Includes ice management
64	Vehicle Lease	\$0		
66	Consulting Services	\$20,000	\$494,663	Includes flood & erosion control
67	Admin Overhead	\$183,494	\$2,645	
70	Rental Expense	\$0		
71	Water	\$0		
72	Hydro	\$1,900		
73	Vehicle Gas	\$6,680		
74	Accounting Services	\$0		
78	Internal Chargeback	\$8,089	\$5,250	Vehicles, computers-tangible capital assets
90	Mortgage Principal Repayment			
TBD	Ski Hill Operations	\$0		
TBD	Ski Hill Capital	\$0		
TBD	Awards and Scholarships	\$0		
TBD	Asset Management Reserve	\$0		
	Total Expenses	\$626,067	\$522,000	
	Net	\$0	\$0	

WECI: Water and Erosion Control

This is a grant funding program from the province.

Involves a 50% cost share with City of North Bay for Chippewa Creek projects.

Category: 1 (Mandatory)

Program Area: D. Conservation Areas and Lands

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$111,000	\$181,485
05	Sole-benefitting Levy	\$260,000	\$80,000
06	Fees		
07	Donations	\$1,000	
09	Internal Rent Rev.		
10	Rental Rev. External	\$22,042	
13	Other Revenue	\$185,669	
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$579,711	\$261,485
Expense:			
30	Wages and Benefits	\$258,284	\$27,029
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		\$500
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes	\$15,886	
45	Insurance	\$15,585	
46	Natural Gas		
47	Repair & Maintenance	\$18,000	
48	Office Supplies		
49	Postage		
50	Equipment Purchase		\$5,000
51	Equipment Rental		
52	Publications and Printing		

Notes

Deferred revenue

53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply	\$8,100	\$27,800
61	Cons. Ontario Levy		
62	Services	\$50,000	\$193,221
64	Vehicle Lease	\$3,000	
66	Consulting Services		
67	Admin Overhead	\$205,806	\$7,935
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas	\$5,050	
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$579,711	\$261,485
	Net	\$0	\$0

Category: 1 (Mandatory)
Program Area: E. Source Protection Authority

Object Code	Revenue/Expense Category	Operating
Revenue:		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	\$160,753
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	
05	Sole-benefitting Levy	
06	Fees	
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	
	Total Revenue	\$160,753
Expense:		
30	Wages and Benefits	\$124,383
32	Wages and Benefits	
38	Per Diem	\$5,200
39	Members Mileage	\$2,000
40	Members Expense	\$40
41	Staff Mileage and Expense	\$650
42	Staff Certification and Training	
43	Telephone	\$2,035
44	Property Taxes	
45	Insurance	\$2,435
46	Natural Gas	
47	Repair & Maintenance	
48	Office Supplies	\$316
49	Postage	\$221
50	Equipment Purchase	
51	Equipment Rental	\$459
52	Publications and Printing	

Notes

Upon approval of application

53	Advertising	\$250
54	Bank Charges	
55	Interest Expense - Mortgage	
56	Credit Card Fees	
58	Audit	\$790
59	Legal Services	
60	Materials and Supply	\$469
61	Cons. Ontario Levy	
62	Services	\$1,490
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$4,152
70	Rental Expense	\$12,551
71	Water	
72	Hydro	
73	Vehicle Gas	\$260
74	Accounting Services	
78	Internal Chargeback	\$3,053
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	Total Expenses	\$160,753
	Net	\$0

Vehicles, computers-tangible capital assets

DWSP Drinking Water Source Protection Program
legislated under the Clean Water Act

Category: 1 (Mandatory)
Program Area: F. On-site Sewage System Program

Object Code	Revenue/Expense Category	Operating	Notes
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy		
05	Sole-benefitting Levy		
06	Fees	\$1,153,200	Reasonable fee increase to cover costs
07	Donations		
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue	\$40,000	Deferred revenue
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge	\$18,000	Helps offset credit card fees
	Total Revenue	\$1,211,200	
Expense:			
30	Wages and Benefits	\$712,302	
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense	\$3,000	
42	Staff Certification and Training	\$10,450	
43	Telephone	\$16,000	
44	Property Taxes		
45	Insurance	\$19,100	
46	Natural Gas		
47	Repair & Maintenance	\$12,500	
48	Office Supplies	\$5,100	
49	Postage	\$1,200	
50	Equipment Purchase	\$3,000	
51	Equipment Rental	\$6,500	
52	Publications and Printing	\$500	

53	Advertising	
54	Bank Charges	\$2,700
55	Interest Expense - Mortgage	
56	Credit Card Fees	\$22,800
58	Audit	\$5,500
59	Legal Services	\$2,500
60	Materials and Supply	\$3,000
61	Cons. Ontario Levy	
62	Services	\$7,000
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$259,198
70	Rental Expense	\$78,300
71	Water	
72	Hydro	
73	Vehicle Gas	\$14,000
74	Accounting Services	
78	Internal Chargeback	\$26,550
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	Total Expenses	\$1,211,200
	Net	\$0

NBMCA office (\$43,000), Parry Sound (\$35,300)

Vehicles, computers-tangible capital assets

Category: 2 (Delegated by a Municipality)
Program Area: G. Watershed-Municipal Programs

Object Code	Revenue/Expense Category	Operating
Revenue:		
01	Transfer Payment (S. 39)	
01	Transfer Payment (WECl)	
01	Transfer Payment (DWSP)	
01	Transfer Payment (FHIMP)	
03	Grants from Others	
04	General Levy	\$11,197
05	Sole-benefitting Levy	\$12,000
06	Fees	
07	Donations	
09	Internal Rent Rev.	
10	Rental Rev. External	
13	Other Revenue	
14	Interest Earned	
16	Admin Overhead	
20	Ski Hill Utilities Reimbursement	
TBD	Credit Card Surcharge	
	Total Revenue	\$23,197
Expense:		
30	Wages and Benefits	\$19,222
32	Wages and Benefits	
38	Per Diem	
39	Members Mileage	
40	Members Expense	
41	Staff Mileage and Expense	
42	Staff Certification and Training	
43	Telephone	
44	Property Taxes	
45	Insurance	
46	Natural Gas	
47	Repair & Maintenance	
48	Office Supplies	
49	Postage	
50	Equipment Purchase	
51	Equipment Rental	
52	Publications and Printing	

Notes

Watershed monitoring

53	Advertising	
54	Bank Charges	
55	Interest Expense - Mortgage	
56	Credit Card Fees	
58	Audit	
59	Legal Services	
60	Materials and Supply	
61	Cons. Ontario Levy	
62	Services	
64	Vehicle Lease	
66	Consulting Services	
67	Admin Overhead	\$3,975
70	Rental Expense	
71	Water	
72	Hydro	
73	Vehicle Gas	
74	Accounting Services	
78	Internal Chargeback	
90	Mortgage Principal Repayment	
TBD	Ski Hill Operations	
TBD	Ski Hill Capital	
TBD	Awards and Scholarships	
TBD	Asset Management Reserve	
	Total Expenses	\$23,197
	Net	\$0

Category: 3 (Non-mandatory; advisable by NBMCA)
Program Area: H. Watershed Support Programs

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy	\$3,000	\$8,000
05	Sole-benefitting Levy		\$1,500
06	Fees	\$28,886	
07	Donations	\$32,200	
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue		
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$64,086	\$9,500
Expense:			
30	Wages and Benefits	\$19,222	\$0
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes		
45	Insurance		
46	Natural Gas		
47	Repair & Maintenance		\$1,000
48	Office Supplies		
49	Postage		
50	Equipment Purchase		
51	Equipment Rental		
52	Publications and Printing	\$4,000	

Notes

For the Mattawa River Canoe Race

53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply	\$12,550	\$500
61	Cons. Ontario Levy		
62	Services	\$21,750	\$8,000
64	Vehicle Lease	\$596	
66	Consulting Services		
67	Admin Overhead	\$3,968	
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas	\$2,000	
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations		
TBD	Ski Hill Capital		
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$64,086	\$9,500
	Net	\$0	\$0

Category: 3 (Non-mandatory; advisable by NBMCA)
Program Area: I. Ski Hill

Object Code	Revenue/Expense Category	Operating	Capital
Revenue:			
01	Transfer Payment (S. 39)		
01	Transfer Payment (WECl)		
01	Transfer Payment (DWSP)		
01	Transfer Payment (FHIMP)		
03	Grants from Others		
04	General Levy		\$65,000
05	Sole-benefitting Levy	\$85,000	
06	Fees		
07	Donations		
09	Internal Rent Rev.		
10	Rental Rev. External		
13	Other Revenue		
14	Interest Earned		
16	Admin Overhead		
20	Ski Hill Utilities Reimbursement		
TBD	Credit Card Surcharge		
	Total Revenue	\$85,000	\$65,000
Expense:			
30	Wages and Benefits		
32	Wages and Benefits		
38	Per Diem		
39	Members Mileage		
40	Members Expense		
41	Staff Mileage and Expense		
42	Staff Certification and Training		
43	Telephone		
44	Property Taxes		
45	Insurance		
46	Natural Gas		
47	Repair & Maintenance		
48	Office Supplies		
49	Postage		
50	Equipment Purchase		
51	Equipment Rental		
52	Publications and Printing		

Notes

This is a request, not a levy.

53	Advertising		
54	Bank Charges		
55	Interest Expense - Mortgage		
56	Credit Card Fees		
58	Audit		
59	Legal Services		
60	Materials and Supply		
61	Cons. Ontario Levy		
62	Services		
64	Vehicle Lease		
66	Consulting Services		
67	Admin Overhead	\$25,000	
70	Rental Expense		
71	Water		
72	Hydro		
73	Vehicle Gas		
74	Accounting Services		
78	Internal Chargeback		
90	Mortgage Principal Repayment		
TBD	Ski Hill Operations	\$60,000	
TBD	Ski Hill Capital		\$65,000
TBD	Awards and Scholarships		
TBD	Asset Management Reserve		
	Total Expenses	\$85,000	\$65,000
	Net	\$0	\$0

**NIMMCA Capital
Levy Forecast
For the Ten Year Period of 2023 to 2033
For Member Municipalities**

NIMMCA CAPITAL PROGRAMS & SERVICE AREA - TEN YEAR PRODUCTION

Year	Category 1 - (Infrastructure) - Capital				Category 2 - Capital				Category 3 - Capital				Category 4 - Capital			
	Corporate Services Capital	Land and Property Capital	Water Resource	Watershed Support	General Services	WED	IMM	Section 28 (Fishland)	Sub-Tiered (North Bay)	Sub-Tiered (Cabrero)	Sub-Tiered (General Levy)	Request (Port 1 Levy)	Total			
	Deferred Revenue	Deferred Revenue	Deferred Revenue	Transfer Payment	General Levy	General Levy	General Levy	General Levy	General Levy	General Levy	General Levy	Request (Port 1 Levy)	Total			
2023	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2024	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2025	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2026	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2027	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2028	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2029	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2030	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2031	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2032	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
2033	\$174,485	\$209,000	\$119,458	\$177,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			
Total Levy 2024	\$691,485	\$845,000	\$46,000	\$6,000	\$52,958	\$175,100	\$529,200	\$107,734	\$523,450	\$50,000	\$573,450	\$52,000	\$1,125,450			

Last Year - 2023
Current Year - 2024

Descriptions:
General Levy: Levy appropriated to all member municipalities under the Modified Current Value Assessment provided by the Ministry of Natural Resources and Forestry (MNRF).
Sub-Benefit Levy: For work undertaken by IMMCA that only benefits a municipality.
Deferred Revenue: For projects spanning multiple years, program funded on a different fiscal year and planned activities that were not completed in the year budgeted for various reasons.
Transfer Payment: provided/financed through an application process (i.e. IMMCA must apply for the funds annually).
Watershed Support: provided/financed through an application process (i.e. IMMCA must apply for the funds annually).
WED: Water and Erosion Control Infrastructure activities to support major maintenance and capital improvements or repair to water and erosion control structures.
IMM: Multi-year Implementation of the Integrated Watershed Management (IWM) Strategy and new CA Act deliverables (watershed-based strategy).
Section 28: Expenses related to the implementation of the DA, regulations of the conservation authority, mapping for regulated areas.
Sub-Tiered: For improvement, Major Repair or Replacement of CA Owned Sub-Tier Assets not a Levy.
Request (Port 1 Levy): Port 1 Levy.



4800 SOUTH SERVICE RD
BEAMSVILLE, ON L0R 1B1

905-563-8205

February 28, 2024

SENT VIA EMAIL: Premier@ontario.ca

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1

Dear Honourable Doug Ford:

RE: Town of Lincoln Council Resolution – Urgent Need for Increased Funding to Libraries and Museums in Ontario

Please be advised that the Council of the Corporation of the Town of Lincoln at its Council Meeting held on February 26, 2024, passed the following motion regarding an Urgent Need for Increased Funding to Libraries and Museums in Ontario:

Resolution No: RC-2024-23
Moved by Mayor Easton; Seconded by Councillor Mike Mikolic

WHEREAS the provincial funding for public libraries is currently based on population levels from 25 years ago, which fails to reflect the substantial growth and changing needs of our communities. The Town of Lincoln Council wishes to draw your attention to the "Overdue" report of 2023 from the Canadian Urban Council, which emphasizes the pivotal role libraries play in various aspects of community life, including knowledge distribution, culture, health, reconciliation, belonging, and our democracy; and

WHEREAS libraries, situated at the heart of our communities, serve as multifaceted institutions catering to diverse needs. They provide essential services such as access to culture and information, refuge for those experiencing domestic violence, election information centers, job search facilities, health clinics, language learning centers for newcomers, and spaces for educational and community events. Despite their vital role, public libraries in Ontario have not seen an increase in provincial funding for over 25 years, leading to a decrease in the value of the province's investment by over 60%; and

WHEREAS the Town of Lincoln Council urges the Provincial Government to

consider increasing provincial funding for Ontario's public libraries to address critical shared priorities and community needs. While over 90% of library funding comes from local municipal governments, provincial operating funding is crucial for providing stability to library budgets, especially in times of inflation, technological changes, and increasing demands on libraries as community hubs; and

WHEREAS the Town of Lincoln Council would like to bring to the Provincial Government's attention the pressing need to increase the funding envelope for the Community Museum Operating Grant (CMOG). The Town of Lincoln currently receives \$25,000 annually, the maximum amount through this grant, but the funding envelope has remained stagnant for over 15 years. This limitation hampers the ability of community museums to offset increasing operational expenses, impacting their role in preserving and promoting local stories, attracting cultural tourists, supplementing school curriculum, and contributing to vibrant and vital communities; and

WHEREAS the Lincoln Museum and Cultural Centre is a community hub critical to the health and vibrancy of our community. An increase in CMOG funding will enable our museum to continue its valuable service to the community, creating a sense of place, attracting cultural tourists, and preserving local stories that define our unique identity; and

WHEREAS Cultural institutions, particularly museums, play a vital role in shaping and preserving our community's identity. They contribute to tourism, social participation, senior well-being, skill-building, and learning. As the largest government funder for most of Ontario's smaller museums, municipalities create value in their communities through the work of these institutions.

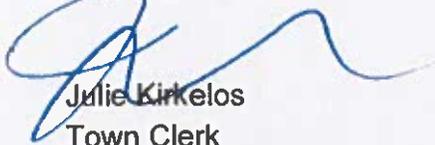
THEREFORE, BE IT RESOLVED THAT the Town of Lincoln Council urges the Provincial Government to support increasing funding to both public libraries and community museums. Recognizing these institutions as national assets and strategically investing in their potential will contribute significantly to renewing post-pandemic social cohesion, economic well-being, and community resilience; and

BE IT FURTHER RESOLVED THAT this resolution be circulated to the Province, the Minister of Tourism, Culture and Sport, Association of Municipalities of Ontario (AMO), the Niagara Region, the 12 Local Area Municipalities in Niagara and all municipalities of Ontario for endorsement.

CARRIED

If you require any additional information, please do not hesitate to contact the undersigned.

Regards,



Julie Kikelos
Town Clerk
jkikelos@lincoln.ca

JK/dp

Cc: Premier of Ontario
Minister of Tourism, Culture and Sport
Association of Municipalities of Ontario (AMO)
Ann-Marie Norio, Clerk, Niagara Region
Local Area Municipalities
All Ontario Municipalities

December 12, 2023

Sent Via Email

Municipalities of Ontario

Re: Amendment to the Occupational Health and Safety Act to Clarify the Definition of "Employer"

PO BOX 5000 STN A
200 BRADY STREET
SUDBURY ON P3A 5P3

CP 5000 SUCC A
200, RUE BRADY
SUDBURY ON P3A 5P3

705.671.2489

www.greatersudbury.ca
www.grandsudbury.ca

The following resolution was passed by Council of the City of Greater Sudbury on December 5, 2023:

CC2023-303: WHEREAS in 2015 the City of Greater Sudbury (the "City") entered into a contract with a contractor experienced in road construction projects to complete a project on Elgin Street in the City's downtown core;

AND WHEREAS the contract provided that the contractor would be the constructor for the project as that term is defined in the Occupational Health and Safety Act (the "Act");

AND WHEREAS an employee of the constructor operating a grader on the project struck and killed a pedestrian;

AND WHEREAS the City was charged with offences under the Act as the constructor and the employer;

AND WHEREAS after being acquitted at trial and on appeal, the Ontario Court of Appeal, in a decision issued on April 23, 2021, found the City to be liable for contraventions of the Construction Regulations as an employer as it employed quality control inspectors to monitor the quality of work on the project from time-to-time;

AND WHEREAS the Supreme Court of Canada, in a decision issued on November 10, 2023, was evenly divided 4-4 on the issue resulting in dismissal of the City's appeal;

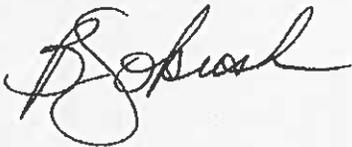
AND WHEREAS the consequence of this decision is that municipalities in Ontario, as well as all other owners of property in the province, who wish to undertake construction, are subject to being charged and convicted as an employer for offences in relation to project sites for which they have no control and have, in accordance with the Act, contracted with an entity to assume plenary oversight and authority over the work on such site as the constructor; AND WHEREAS the potential of an owner being charged as an employer as that term is defined in the Act in circumstances where it has engaged a constructor disregards and renders meaningless the owner-constructor provisions contained in the Act and presents an unacceptable level of increased risk and confusion for owners and contractors throughout the province;

AND WHEREAS the City believes that the safety of workers is paramount however the safety of workers on construction projects in Ontario is not increased by placing liability on parties that do not have control of and are not responsible for the conduct of the work on such sites;

NOW THEREFORE BE IT RESOLVED THAT the Council for the City of Greater Sudbury requests that the province amend the Occupational Health and Safety Act to clarify the definition of "employer" to exclude owners that have contracted with a constructor for a project;

AND BE IT FURTHER RESOLVED THAT this motion be provided to the Honourable Doug Ford, Premier of Ontario, the Honourable David Piccini, Minister of Labour, Immigration, Training and Skills Development, the Honourable Paul Calandra, Minister of Municipal Affairs and Housing, France Gelin, MPP for Nickel Belt, Jamie West, MPP for Sudbury, the Association of Municipalities of Ontario, the Federation of Northern Ontario Municipalities, Ontario's Big City Mayors, Mayors and Regional Chairs of Ontario, Northern Ontario Large Urban Mayors, the Council of Ontario Construction Associations, the Ontario Chamber of Commerce and all Ontario municipalities.

Yours truly,



**Brigitte Sobush
Manager of Clerk's Services/Deputy City Clerk**

- c. **Members of City Council
Eric Labelle, City Solicitor and Clerk**

April 2024

April 2024							May 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6	5	6	7	8	9	10	11
14	8	9	10	11	12	13	12	13	14	15	16	17	18
21	15	16	17	18	19	20	19	20	21	22	23	24	25
28	22	23	24	25	26	27	26	27	28	29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 31	Apr 1	2	3	4	5	6
	Easter Monday Office Closed	Council	NAPB	DSSAB 12:00pm Council training session		
7	8	9	10	11	12	13
			Recreation Committee			
14	15	16	17	18	19	20
	Library Board Meeting	Council GSMNP	Eastholme Board 6:10pm MAPLE SYRUP MEETING			
21	22	23	24	25	26	27
			NBMCA			Powassan Maple Syrup Festival
28	29	30	May 1	2	3	4
Sap Run						