

The Corporation of the
Municipality of Neebing

AGENDA for Regular Council meeting: May 21, 2025 at 6:00 p.m.
At the Municipal Office or join from your computer or mobile device:
[Click here to join the meeting](#)
or call-in (audio only): **1-647-794-5609**, Conference ID **978 256 080**

1. Preliminary Matters

- (a) Call to Order
- (b) Attendance
- (c) Town Hall Segment
- (d) Accept/Amend the Agenda for this Meeting
- (e) Request/Receive Declarations of Pecuniary Interests under the Municipal Conflict of Interest Act (if any)

2. Hear Deputations from Audience Members

- 2.1 Presentation of Appreciation to Local Resident -
- 2.2 Kristen Spithoff will address Council regarding 2024 Financial Statements (Recommendation to accept the Financial Statements.) 1-41

3. Consent Agenda: Minutes, Reports and Correspondence

- 3.1 Minutes of the Open Session portion of the Regular Meeting of Council held on May 7, 2025 (Recommendation to approve the minutes for both the open session (Item 3.1) and the Closed Session (Item 7.1), with any error corrections, as required.) 42-47
- 3.2 Minutes of the Special Meeting of Council held on May 14, 2025 at 5:00 pm (Recommendation to approve the minutes, with any error corrections, as required.) 48-49
- 3.3 Minutes of the Special Meeting of Council held on May 14, 2025 at 6:00 pm (Recommendation to approve the minutes, with any error corrections, as required.) 50-52
- 3.4 Minutes of the meeting of the Neebing Recreation Committee held on April 14, 2025 (Recommendation to receive the minutes) 53
- 3.5 Minutes of the meeting of the Neebing Recreation Committee held on May 3, 2025 (Recommendation to receive the minutes) 54
- 3.6 Minutes of the meeting of the Cemetery Board held on May 5, 2025 (Recommendation to receive the minutes) 55
- 3.7 Voucher Report for the previous month (Recommendation to approve the vouchers.) 56-63
- 3.8 Report from Clerk-Treasurer Regarding Administrative Activity (Recommendation to receive the report for information) 64-66
- 3.9 Report from Working Roads Foreman Regarding Departmental Activity (Recommendation to receive the report for information) 67-69
- 3.10 Report from Deputy Clerk-Treasurer Regarding Reserve Funds (Recommendation to receive the report for information) 70-74

3.11	Correspondence from US General Services Administration, received May 14, 2025, Regarding Modernizing and Expanding the Grand Portage Land Port of Entry (Recommendation to receive the correspondence for information.)	75-82
3.12	Report from Deputy Clerk-Treasurer Regarding Exclusion of Certain Liabilities from the 2025 Budget (Recommendation to receive the report for information.)	83-86
3.13	Correspondence from Ministry of Natural Resources, received May 16, 2025, Regarding MNR Angler Survey (Recommendation to receive the correspondence for information.)	87

4. Reports and Correspondence Requiring Direction

4.1	Report from Deputy Clerk-Treasurer Regarding 2025 Budget Report (Recommendation to approve the 2025 budget.)	88-89
4.2	Report from Clerk-Treasurer Regarding Summer Meeting Schedule (Recommendation to schedule the summer Council meetings.)	90-91
4.3	Report from Clerk-Treasurer Regarding AMO Delegation Requests (Recommendation to provide direction.)	92
4.4	Report from Deputy Clerk-Treasurer Regarding Blake Hall Grounds (Recommendation to provide direction.)	93-97
4.5	Report from Clerk-Treasurer Regarding Security Camera Registry (Recommendation to authorize participation in the program.)	98
4.6	Report from Clerk-Treasurer Regarding Podres Road East (Recommendation to provide direction)	99-103
4.7	Report from Deputy Clerk-Treasurer Regarding Funding Options for Fire Bay Addition (Recommendation to authorize applying for funding.)	104-108
4.8	Correspondence from Lakehead Region Conservation Authority, received May 7, 2025, Regarding Coastal Resilience Management Plan Steering Committee (Recommendation to appoint a member to sit on the committee.)	109-113
4.9	Correspondence from Hope Air, received May 13, 2025, Regarding Hope Air Day (Recommendation to proclaim June 6 Hope Air Day.)	114-119
4.10	Correspondence from Town of the Blue Mountains, received May 14, 2025, Regarding Provincial Tax on Ontario Made Cider (Recommendation to support the resolution.)	120-121
4.11	Correspondence from Superior Country, received May 14, 2025, Regarding Membership Renewal and 2024 Annual Report (Recommendation to renew the membership for 2025.)	122-156
4.12	Correspondence from Ministry of Municipal Affairs and Housing, received May 13, 2025, Regarding Bill 17, Protect Ontario By Building Faster and Smarter Act, 2025 (Recommendation to provide direction.)	157-180
4.13	Correspondence from Chatham-Kent and Orangeville, received May 13, 2025, Regarding Opposition to Bill 5, Protecting Ontario by Unleashing Our Economy Act, 2025 (Recommendation to support the resolutions.)	181-183

5. By-laws for Passage

(Recommendation in each case is to pass the by-law)

- | | | |
|-----|--|---------|
| 5.1 | By-law 2025-021 to adopt the 2025 tax ratios | 184-185 |
| 5.2 | By-law 2025-022 to adopt the 2025 tax rates | 186-188 |
| 5.3 | By-law 2025-023 to adopt the 2025 budget estimates | 189-196 |

6. New Business - Announcements

Members of Council and Senior Administration have the opportunity to advise others of events or share other information.

7. Closed Session

Council will enter closed session under those paragraphs of Subsection 239(2) of the Municipal Act, 2001 for which the meeting was closed, to consider item 7.1 (minutes of the Closed session of the prior Council meeting); and Under paragraph 239(2)(h) to consider item 7.2, involving information explicitly supplied in confidence to the municipality by another order of Canadian government, or a government agency.

- | | | |
|-----|--|---------|
| 7.1 | Minutes of the Closed Session portion of the Regular Meeting of Council held on May 7, 2025
(Recommendation to approve the minutes is included in the consent agenda) | 197-198 |
| 7.2 | Correspondence from Destination Ontario, received May 5, 2025 Regarding Upcoming Service Changes
(Recommendation to provide direction.) | 199 |

Council will rise from Closed Session

Matters Arising from Closed Session

Resolutions relating to Item 7.2

8. Confirmation By-law

- | | | |
|-----|---|-----|
| 8.1 | By-law 2025-024, to confirm the proceedings of the meeting
(Recommendation to pass the by-law) | 200 |
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9. Adjourn the Meeting

Corporation of the Municipality of Neebing
4766 Highway 61
Neebing, ON P7L 0B5

May 21, 2025

MNP LLP
1095 Barton Street
Thunder Bay, Ontario P7B 5N3

To Whom It May Concern:

In connection with your audit of the financial statements of Corporation of the Municipality of Neebing (the "Municipality") as at December 31, 2024 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 6, 2024, for the preparation and fair presentation of the Municipality's financial statements in accordance with Canadian Accounting Standards for Not-for-Profit organizations . We believe these financial statements are complete and present fairly, in all material respects, the financial position of the Municipality as at December 31, 2024, and the results of its operations and its cash flows, in accordance with Canadian Public Sector Accounting Standards.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Municipality's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian Public Sector Accounting Standards, and are applied consistently throughout the financial statements.
4. All significant judgments made in making the asset retirement obligation (ARO) estimates have taken into

account all relevant information of which we are aware.

5. The selection and application of the methods, assumptions and data used in making the ARO accounting estimates are consistent and appropriate.
6. Disclosures related to ARO estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of Canadian Public Sector Accounting Standards.
7. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
8. We believe the effects of those uncorrected financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
10. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
11. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian Public Sector Accounting Standards.
12. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian Public Sector Accounting Standards have been adjusted or disclosed as appropriate.
13. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
14. All assets, wherever located, to which the Municipality had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral.
15. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.
16. All cash accounts have been appropriately recorded in the financial statements and all terms and associated conditions have been disclosed to you in full. We have provided you with the most current banking agreements.
17. Investments in marketable securities are appropriately recorded in the financial statements in accordance with the requirements of Canadian Public Sector Accounting Standards.
18. Accounts receivable are correctly described in the records and represent valid claims as at December 31, 2024.

19. Inventory is correctly recorded in the financial statements in accordance with the requirements of Canadian Public Sector Accounting Standards. All required provisions for slow-moving, obsolete, and unsaleable stock have been recorded. Inventory does not include any goods on consignment to others or goods invoiced to customers.
20. All charges to property, plant and equipment represent capital expenditures. No expenditures of a capital nature were charged to operations of the Municipality. Depreciation of property, plant and equipment has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the financial statements.
21. We have identified all known or potential contaminated sites and the costs associated with the remediation of these sites have been appropriately accounted for and disclosed in the financial statements in accordance with Canadian public sector accounting standards.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the financial statements held throughout the year to the present date as well as summaries of recent meetings for which minutes have not yet been prepared;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Municipality and all related party relationships and transactions of which we are aware.

8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. The previous year's representation letter dated June 5, 2024 is still applicable to the prior year's financial statements and no matters have arisen that require restatement of those financial statements.
10. There are no discussions with your firm's personnel regarding employment with the Municipality.

Professional Services

1. We acknowledge the engagement letter dated November 6, 2024, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Municipality's audit.

Sincerely,

Corporation of the Municipality of Neebing

Signature

[Title]

**The Corporation of
the Municipality of Neebing
Financial Statements**
For the year ended December 31, 2024

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Independent Auditor's Report

Financial Statements

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The Corporation of the Municipality of Neebing Management's Statement of Responsibility for Financial Reporting

December 31, 2024

The accompanying financial statements of the Corporation of the Municipality of Neebing are the responsibility of management and have been approved by the Mayor and Council.

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards and include certain amounts based on estimates and judgments. When alternative accounting methods exist management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the administration has developed and maintains a system of internal control designed to provide reasonable assurance that the Corporation's assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the financial statements.

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The financial statements have been reported on by the Corporation of the Municipality of Neebing's external auditor, MNP LLP in accordance with Canadian generally accepted auditing standards. The auditor's report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements. MNP LLP have access to financial management and the Mayor and Council of the Corporation of the Municipality of Neebing and meet when required.

Mayor

Clerk-Treasurer

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the Municipality of Neebing:

Opinion

We have audited the financial statements of the Corporation of the Municipality of Neebing (the "Municipality"), which comprise the statement of financial position as at December 31, 2024 and the statement of operations and accumulated surplus, its change in net assets and the cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2024 and the results of its operations, its change in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

The financial statement for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statements on June 5, 2024

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

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

In preparing the financial statements, management is responsible for assessing the 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 Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Thunder Bay, Ontario

May 21, 2025

Chartered Professional Accountants

Licensed Public Accountants

The Corporation of the Municipality of Neebing Statement of Financial Position

December 31	2024	2023
Financial assets		
Cash (Note 2)	\$ 1,079,807	\$ 1,860,934
Portfolio investments (Note 3)	2,714,252	2,610,220
Taxes receivable	520,609	440,275
Accounts and grants receivable (Note 4)	901,295	777,130
	<u>5,215,963</u>	<u>5,688,559</u>
Liabilities		
Accounts payable and accrued liabilities	323,990	414,606
Taxation revenue paid in advance	91,588	84,372
Deferred revenue (Note 5)	146,254	92,791
Vested sick leave liability (Note 6)	98,558	84,259
Asset retirement obligations (Note 7)	1,860,238	1,733,100
	<u>2,520,628</u>	<u>2,409,128</u>
Net assets	<u>2,695,335</u>	<u>3,279,431</u>
Non-financial assets		
Tangible capital assets (Note 8)	12,176,573	10,962,744
Inventory - supplies	222,727	207,715
	<u>12,399,300</u>	<u>11,170,459</u>
Accumulated surplus (Note 9)	<u>\$ 15,094,635</u>	<u>\$ 14,449,890</u>

Mayor

Clerk-Treasurer

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

The Corporation of the Municipality of Neebing Statement of Operations and Accumulated Surplus

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
	(Note 13)		
Revenue			
Taxation			
Residential and farm	\$ 3,028,548	\$ 2,968,228	\$ 2,856,703
Commercial and industrial	27,497	26,949	24,672
Taxation from other governments	122,803	136,535	134,317
User charges			
Other fees and service charges	52,500	92,779	68,621
Government transfers (Note 10)			
Government of Canada	146,789	142,945	807,419
Province of Ontario	1,860,210	1,658,765	1,516,770
Other municipalities	5,907	47,664	100
Other			
Investment income	40,000	195,008	200,771
Penalties and late payment charges	40,000	53,267	37,138
Other revenues	40,500	115,546	51,723
	5,364,754	5,437,686	5,698,234
Expenses (Note 11)			
General government	925,295	984,718	868,142
Protection to persons and property	652,232	727,184	677,554
Transportation services	1,202,822	1,846,971	1,613,781
Environmental services	127,594	259,387	291,553
Health services	391,680	402,726	378,543
Social and family services	457,802	457,802	436,656
Recreation and cultural services	63,969	93,937	67,741
Planning and development	19,330	10,853	15,029
	3,840,724	4,783,578	4,348,999
Annual surplus before undernoted items	1,524,030	654,108	1,349,235
Gain (loss) on disposal of tangible capital assets	1,000	(12,671)	-
Gain on sale of land	30,000	3,308	-
Annual surplus	1,555,030	644,745	1,349,235
Accumulated surplus, beginning of year	14,449,890	14,449,890	13,100,655
Accumulated surplus, end of year	\$ 16,004,920	\$ 15,094,635	\$ 14,449,890

The Corporation of the Municipality of Neebing Statement of Change in Net Assets

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
	(Note 13)		
Annual surplus	1,555,030	644,745	1,349,235
Acquisition of tangible capital assets	\$ (2,655,893)	\$ (2,053,560)	\$ (2,304,829)
Amortization of tangible capital assets	-	823,930	754,440
Loss on disposal of tangible capital assets	-	12,671	-
Gain on sale of land	(30,000)	(3,308)	-
Proceeds on sale of tangible capital assets	-	3,130	-
Proceeds on sale of land	-	3,308	-
Change in prepaid expenses	-	-	-
Change in inventory - supplies	-	(15,012)	(66,955)
Net change in net assets	(1,130,863)	(584,096)	(268,109)
Net assets, beginning of year	3,279,431	3,279,431	3,547,540
Net assets, end of year	\$ 2,148,568	\$ 2,695,335	\$ 3,279,431

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

The Corporation of the Municipality of Neebing Statement of Cash Flows

For the year ended December 31	2024	2023
Operating transactions		
Annual surplus	\$ 644,745	\$ 1,349,235
Items not involving cash		
Accretion	78,836	78,906
Amortization	823,930	754,440
Loss on disposal of tangible capital assets	12,671	-
Gain on sale of land	(3,308)	-
	<u>1,556,874</u>	<u>2,182,581</u>
Changes in non-cash operating balances		
Taxes receivable	(80,334)	(57,877)
Accounts and grants receivable	(124,165)	(385,141)
Accounts payable and accrued liabilities	(90,616)	136,424
Taxation revenue paid in advance	7,216	11,750
Deferred revenue	53,463	(532,052)
Vested sick leave liability	14,299	5,831
Asset retirement obligation	(7,899)	-
Inventory - supplies	(15,012)	(66,955)
	<u>1,313,826</u>	<u>1,294,561</u>
Capital transactions		
Acquisition of tangible capital assets	(1,997,359)	(2,304,829)
Proceeds on sale of tangible capital assets	3,130	-
Proceeds on sale of land	3,308	-
	<u>(1,990,921)</u>	<u>(2,304,829)</u>
Investing transactions		
Purchase of portfolio investments	(104,032)	(557,440)
Decrease in cash for the year	(781,127)	(1,567,708)
Cash, beginning of year	1,860,934	3,428,642
Cash, end of year	\$ 1,079,807	\$ 1,860,934

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

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies

**Management's
Responsibility for
the Financial
Statements**

The financial statements of the Municipality are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards. The Corporation of the Municipality of Neebing (the "Municipality") is a municipality in the Province of Ontario and operates under the provisions of Provincial statutes, such as the Municipal Act and related legislation. The Municipality provides municipal services such as protection to persons and property, public works, planning, recreation and other general government services.

Reporting Entity

The financial statements reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and Boards which are owned or controlled by the Municipality.

The Municipality contributes to the following joint local boards, which are not proportionately consolidated in these statements:

Thunder Bay District Health Unit
The District of Thunder Bay Social Services Administration Board
Lakehead Rural Planning Board
Lakehead Police Services Board

**Financial
Instruments**

Cash and equity instruments quoted in an active market are measured at fair value. Equity investments that are not traded in an active market are recorded at cost. Accounts receivable, accounts payable and accrued liabilities are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

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

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

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

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

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies (cont'd)

Accounting for School Board Transactions

The Municipality collects taxation revenue on behalf of the school boards.

The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the current fund balances of these financial statements. Education taxes collected by the Municipality and over-remitted or not remitted to the respective school boards as at December 31 are reported as a financial asset or liability on the statement of financial position.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the assets are available for productive use as follows:

Buildings	-	50 years
Vehicles	-	10 to 15 years
Other equipment	-	5 to 20 years
Land improvements	-	20 years
Roads	-	10 to 40 years
Bridges and other structures	-	30 years

Assets under construction are not amortized until the asset is available for use.

Trust Funds

Any funds held in trust by the Municipality, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately.

Inventory

Inventory supplies are recorded at the lower of cost or replacement cost.

Pension and Employee Benefits

The Municipality is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investments of the assets and administration of the benefits. The Municipality records pension expense when contributions are due.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies (cont'd)

Deferred Revenue	Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.
Asset Retirement Obligations	A liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement cost are expensed.
Revenue Recognition	<p>User charges and fees are recognized as revenue in the period in which the related services are performed. Amounts collected for which the related services have yet to be performed are recognized as a liability and recognized as revenue when the related services are performed.</p> <p>Interest is recognized as it is earned. Interest earned on deferred revenue is added to the fund balance and forms part of the deferred revenue balance. Investment income earned on reserve funds is added to the fund balance and forms part of the reserve fund balance.</p> <p>Funds received, other than government transfers and tax revenue, for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations and accumulated surplus in the year in which it is used for the specified purpose.</p>
Government Transfers	Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made unless the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies (cont'd)

Taxation Revenue The amount of the total property tax levy is determined each year through Council's approval of the annual operating budget. Municipal tax rates are set annually by Council for each class or type of property, in accordance with legislation and Council approved policies, in order to raise the revenues required to meeting operating budget requirements. Education tax rates are established by the Province each year in order to fund the costs of education on a Province wide basis.

Property assessments, on which property taxes are based, are established by the Municipal Property Assessment Corporation. The current value assessment ("CVA") of a property represents an estimated market value of a property as of a fixed date. Assessed value for all properties within the municipality are provided to the Municipality in the form of the returned assessment roll in December of each year.

The amount of property taxes levied on an individual property is the product of the CVA of the property and the tax rate for the class, together with any adjustments that reflect Council approved mitigation or other tax policy measures.

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Intangibles Any items inherited by right of the Crown, such as Crown lands, forests, water and mineral resources, are not recognized in the financial statements as intangibles.

Use of Estimates The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in these financial statements include assumptions used in estimating provisions for doubtful taxes and accounts receivable, useful lives of tangible capital assets, vested sick leave liability, and asset retirement obligations.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies (cont'd)

**Liability for
Contaminated
Site**

A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if unexpected events result in contamination. A liability for remediation of contaminated sites is recognized when the Municipality is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

2. Cash

	2024	2023
Operating accounts	\$ 1,062,496	\$ 909,667
High interest savings account	17,311	951,267
	<u>\$ 1,079,807</u>	<u>\$ 1,860,934</u>

At December 31, 2024 the Municipality's high interest savings account earns interest at an effective interest rate of 4.275% (2023 - 5.465%).

The Municipality's credit facilities include an operating loan with authorized credit of \$200,000 which carries interest at prime less 0.5%. As at December 31, 2024, the Municipality utilized \$nil (2023 - \$nil) of this facility. The prime rate was 5.45% at December 31, 2024.

3. Portfolio Investments

	2024	2023
Canadian Bond Fund	\$ 460,616	\$ 442,361
Canadian Equity Fund	416,372	395,002
Corporate Bond Fund	156,794	146,369
Global Bond Fund	791,176	718,121
Global Equity Fund	889,294	908,367
	<u>\$ 2,714,252</u>	<u>\$ 2,610,220</u>

Portfolio investments are comprised of bond and equity funds through ONE Investment and are recorded at cost as they are not traded in an active market.

Subsequent to year end, the Municipality liquidated it's portfolio and re-invested them to realize a gain. The approximate proceeds from liquidating were \$2,900,000.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

4. Accounts and Grants Receivable

	2024	2023
Trade receivable	\$ 42,820	\$ 55,351
Government transfers		
Ministry of Infrastructure - Investing in Canada		
Infrastructure Program	-	417,109
Ontario Trillium Foundation	11,500	-
Northern Ontario Heritage Fund Corporation	595,911	62,966
Public service bodies' rebate	251,064	241,704
	<u>\$ 901,295</u>	<u>\$ 777,130</u>

5. Deferred Revenue

	2024	2023
Ministry of Infrastructure	146,254	-
COVID-19 Recovery Funding - 2022	-	24,362
Ontario Trillium Foundation	-	68,429
	<u>\$ 146,254</u>	<u>\$ 92,791</u>

The net change during the year in the deferred revenue is made up as follows:

	2024	2023
Balance, beginning of year	\$ 92,791	\$ 624,843
Interest earned	5,406	15,832
Transfers from revenue	1,285,793	1,191,476
Transfers to revenue	(1,237,736)	(1,739,360)
Balance, end of year	<u>\$ 146,254</u>	<u>\$ 92,791</u>

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

6. Vested Sick Leave Liability

Under the sick leave benefits plan, unused sick leave can accumulate and certain employees may become entitled to a cash payment when they retire or leave the Municipality's employment.

The significant assumptions adopted and estimated for the calculation of the vested sick leave liability are as follows:

Discount rate	4.38%
Inflation rate	3.07%
Retirement age	65

The liability for these accumulated days, to the extent that they have vested and could be taken by an employee on retirement or his/her voluntary or involuntary termination amounted to approximately \$98,558 (2023 - \$84,259). The current period expense is \$14,299. An amount of \$70,153 (2023 - \$67,544) has been provided for this past service liability as a reserve fund.

7. Asset Retirement Obligations

Asset retirement obligations were recognized related to the remediation required for asbestos present in a municipal building, the closure and post-closure cost associated with the Municipality's two landfills, and the rehabilitation of the Municipality's two gravel pits on municipal land. As at year end, an obligation of \$1,860,238 (2023 - 1,733,100) has been accrued on the statement of financial position. This amount was determined based on total undiscounted expenditures of \$2,375,521 present valued at a discount rate of 4.58% as follows:

Building with asbestos	11 years
Landfill Closure costs	5 - 27 years
Landfill Post-Closure Costs	25 years
Gravel pits	40 - 100 years

Payment to settle the asset retirement obligations related to the building with asbestos will occur at the end of their life in full. Payment to settle the asset retirement obligations related to the landfills will occur at regular intervals throughout its remaining useful life and its post-closure monitoring period of 25 years.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

7. Asset Retirement Obligation (cont'd)

	<u>2024</u>	<u>2023</u>
Liabilities for ARO, beginning of year	\$ 1,733,100	\$ 1,654,194
Remediation of asset during the year	(7,899)	-
Change in accounting estimate	56,201	-
Accretion expense	<u>78,836</u>	<u>78,906</u>
	<u>\$ 1,860,238</u>	<u>\$ 1,733,100</u>

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

The Corporation of the Municipality of Neebing
Notes to Financial Statements

December 31, 2024

8. Tangible Capital Assets

	Land		Land Improvements		Buildings		Vehicles		Other Equipment		Roads		Bridges and Other Structures		2024 Total	
Cost, beginning of year	\$	396,902	\$	529,968	\$	1,349,310	\$	4,179,258	\$	599,668	\$	30,941,178	\$	4,298,213	\$	42,294,497
Additions		-		116,832		1,423,299		87,120		72,020		354,289		-		2,053,560
Disposals		-		-		(19,048)		(19,440)		(11,960)		-		-		(50,448)
Cost, end of year		396,902		646,800		2,753,561		4,246,938		659,728		31,295,467		4,298,213		44,297,609
Accumulated amortization, beginning of year		-		235,502		364,310		2,364,821		375,848		26,460,057		1,531,215		31,331,753
Amortization		-		17,650		46,379		213,069		36,191		391,797		118,844		823,930
Disposals		-		-		(3,442)		(19,245)		(11,960)		-		-		(34,647)
Accumulated amortization, end of year		-		253,152		407,247		2,558,645		400,079		26,851,854		1,650,059		32,121,036
Net carrying amount, end of year	\$	396,902	\$	393,648	\$	2,346,314	\$	1,688,293	\$	259,649	\$	4,443,613	\$	2,648,154	\$	12,176,573

The Corporation of the Municipality of Neebing
Notes to Financial Statements

December 31, 2024

8. Tangible Capital Assets (cont'd)

	Land		Buildings		Vehicles		Other		Roads		Bridges and Other Structures		2023 Total			
	Land Improvements						Equipment									
Cost, beginning of year	\$	396,902	\$	495,754	\$	1,020,211	\$	3,766,586	\$	591,884	\$	30,941,178	\$	2,897,719	\$	40,110,234
Additions		-		34,214		329,099		412,672		7,784		-		1,521,060		2,304,829
Disposals		-		-		-		-		-		-		(120,566)		(120,566)
Cost, end of year		396,902		529,968		1,349,310		4,179,258		599,668		30,941,178		4,298,213		42,294,497
Accumulated amortization, beginning of year		-		219,951		338,713		2,151,771		340,394		26,073,322		1,573,728		30,697,879
Amortization		-		15,551		25,597		213,050		35,454		386,735		78,053		754,440
Disposals		-		-		-		-		-		-		(120,566)		(120,566)
Accumulated amortization, end of year		-		235,502		364,310		2,364,821		375,848		26,460,057		1,531,215		31,331,753
Net carrying amount, end of year	\$	396,902	\$	294,466	\$	985,000	\$	1,814,437	\$	223,820	\$	4,481,121	\$	2,766,998	\$	10,962,744

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

9. Accumulated Surplus

The Municipality segregates its accumulated surplus into the following categories:

	2024	2023
Surpluses (deficits)		
General fund	\$ (321,825)	\$ (227,857)
Investment in tangible capital assets	12,176,573	10,962,744
Total surpluses	11,854,748	10,734,887
Reserve funds set aside for specific purposes by Council		
For fire department	600,770	661,255
For medical bursary	23,725	22,842
For forest fire fighting	265,641	255,762
For recreational purposes	120,137	572,616
For information technology	15,464	12,482
For election material	8,807	6,554
For OMB hearings and planning	85,137	81,971
For building department	113	4,226
For sick leave gratuity	70,153	67,544
For landfill	738,712	766,814
For roads department	246,525	198,845
For taxation rate stabilization	1,042,668	1,042,876
For cannabis implementation	22,035	21,216
Total reserve funds	3,239,887	3,715,003
Accumulated surplus	\$ 15,094,635	\$ 14,449,890

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

10. Government Transfers

	Budget 2024	2024	2023
Federal			
Canada Community Building Fund (previously Federal Gas Tax)	\$ 146,789	\$ 142,945	\$ 701,015
Federation of Canadian Municipalities Municipal Asset Management Program	-	-	26,404
Ministry of Infrastructure - Investing in Canada Infrastructure Program	-	-	80,000
	<u>146,789</u>	<u>142,945</u>	<u>807,419</u>
Provincial			
Ministry of Municipal Affairs and Housing - COVID-19 Safe Restart	-	24,362	51,008
Ministry of Municipal Affairs and Housing - Asset Management Process Modernization	-	-	3,561
Northern Ontario Heritage Fund Corporation	672,750	614,145	80,466
Northern Ontario Resource Development Support Fund	93,640	93,640	93,640
Ontario Community Infrastructure Fund	379,172	238,324	330,006
Ontario Municipal Partnership Fund	541,400	541,400	547,000
Ontario Trillium Foundation	-	79,929	35,371
Rural and Northern Infrastructure Fund	-	-	317,108
Other	173,248	66,965	58,610
	<u>1,860,210</u>	<u>1,658,765</u>	<u>1,516,770</u>
Other Municipalities			
Provincial Offences Act	5,907	47,664	100
	<u>\$ 2,012,906</u>	<u>\$ 1,849,374</u>	<u>\$ 2,324,289</u>

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

11. Expenses By Object

	Budget 2024	2024	2023
Salaries, wages and employee benefits	\$ 1,296,056	\$ 1,302,352	\$ 1,095,182
Materials and supplies	1,310,179	1,279,420	1,114,882
Contracted services	365,565	420,017	466,027
External transfers	868,924	879,023	839,562
Accretion	-	78,836	78,906
Amortization	-	823,930	754,440
	\$ 3,840,724	\$ 4,783,578	\$ 4,348,999

12. Pension and Employee Benefits

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its full time 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.

OMERS provides pension services to almost half a million active and retired members and approximately 1,000 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. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of the actuarial valuation disclosed total actuarial liabilities of \$142.5 billion (\$136.2 billion in 2023) in respect of benefits accrued for service with actuarial assets at that date of \$139.6 billion (\$132.0 billion in 2023) indicating a actuarial deficit of \$2.9 billion (\$4.2 billion in 2023). Because OMERS is a multi-employer plan, 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. Contributions made by the Municipality to OMERS for 2024 were \$62,686 (\$46,732 in 2023), which is included as an expense on the statement of operations and accumulated surplus. Employee contributions for 2023 were \$62,686 (\$46,732 in 2023).

13. Budget

The Financial Plan (Budget) By-Law adopted by Council on June 19, 2024 was not prepared on a basis consistent with that used to report actual results (Canadian public sector accounting standards). The budget was prepared on a modified accrual basis, while Canadian public sector accounting standards require a full accrual basis. The budget figures anticipated using surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

13. Budget (cont'd)

As a result, the budget figures presented in the statements of operations and accumulated surplus and changes in net assets represent the Financial Plan adopted by Council on June 19, 2024, with adjustments as follows:

Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenses	2,655,893
Budgeted transfers to accumulated surplus	165,557
Less:	
Budgeted transfers from accumulated surplus	(901,657)
Loan proceeds	(100,000)
Prior year surplus included in budget	(264,763)
	<u> </u>
Budget surplus per statement of operations	<u>\$ 1,555,030</u>

14. Trust Fund

The Municipality of Neebing Cemetery Perpetual Care Trust Fund administered by the Municipality amounting to \$36,098 (2023 - \$34,103) has not been included in the statement of financial position nor have the operations been included in the statement of operations and accumulated surplus.

15. Financial Instrument Risks

The Municipality is exposed to a variety of financial risks including credit risk, liquidity risk, interest rate risk and market risk. This note describes the Municipality's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation, and arises principally from the Municipality's taxes receivable. This risk is minimized as the Municipality can put a property up for tax sale after it has been vested.

The majority of the Municipality's accounts and grants receivables are from government sources and the Municipality works to ensure they meet all eligibility criteria in order to qualify to receive funding, therefore the Municipality does not believe it is subject to any significant concentrations of credit risk related to accounts and grants receivable.

The Municipality is subject to credit risk on the excess deposits over the amount not covered by the Canadian Deposit Insurance Corporation (CDIC).

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

15. Financial Instruments (cont'd)

Liquidity Risk

Liquidity risk is the risk that the Municipality will encounter difficulty in meeting obligations associated with financial liabilities. The Municipality is exposed to liquidity risk through its accounts payable and accrued liabilities. The Municipality regularly compares budgets to actual to monitor its ability to maintain sufficient liquidity to meet its liabilities when due.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the Municipality's credit facility.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. This risk is minimized by holding a diverse portfolio. The Municipality does not hold investments that trade in an active market; therefore, monies held in the ONE investment are shown at cost on the Statement of Financial Position.

16. Segmented Information

The Corporation of the Municipality of Neebing provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

a) General Government

General government is comprised of various administrative services including general administration and finance, the services of the Mayor and Council, the health and safety program, and the operation and maintenance of the Municipal Office. Municipal office staff provide a variety of services for citizens plus provide support for other departments and programs. Assessment services, provided by Municipal Property Assessment Corporation, are responsible for providing services to both citizens and the Municipality.

b) Protection to Persons and Property

Protection services include Neebing Emergency Services, police services, the Chief Building Official, and services provided by the Lakehead Region Conservation Authority. The volunteer fire department is responsible for being the first response to emergencies in the Municipality and is responsible for staffing, training, and the maintenance of the fire halls, fleet, and personal protective and fire fighting equipment. Police services are contracted through the Ontario Provincial Police and building inspections are currently contracted out to ensure compliance with building code and zoning requirements.

The Corporation of the Municipality of Neebing Notes to Financial Statements

December 31, 2024

16. Segmented Information (cont'd)

c) Transportation Services

Transportation services include roadway maintenance of the Municipal roadway systems, culverts, brushing and dust suppressant, and winter control that includes plowing and salt/sand application. Included in this segment is maintenance of all public works equipment and the garage.

d) Environmental Services

The Municipality provides waste disposal at two landfill sites and includes recycling and landfill site operations and waste minimization programs.

e) Health Services

Health services include public health services and ambulance services. Public health services cover the Municipality's contribution to the activities to the Thunder Bay District Health Unit. The Thunder Bay District Health Unit provides health information and prevention-related clinical services; advocates for healthy public policy; investigates reportable diseases; and upholds regulations that apply to public health. This reporting segment also covers the operation and maintenance of the Cloud Bay Cemetery.

f) Social and Family Services

Social and family services represent the Municipality's contribution to the activities of the District of Thunder Bay Social Services Administration Board ("TBDSSAB"). TBDSSAB is responsible for Ontario Works program delivery, child care services and social housing.

g) Recreational and Cultural Services

Recreation service covers the operation and maintenance of Blake Hall which is used for a variety of events held by both citizens and local government, as well as public library services.

h) Planning and Development

Planning and development manages rural development for business interest, environmental concerns, local community, and overall planning and community development including approval of all land development plans.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

The Corporation of the Municipality of Neebing Notes to Financial Statements

16. Segmented Information (cont'd)

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2024 Total
Revenue									
Taxation	\$ 3,131,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,131,712
Government transfers - operating	546,100	-	35,839	7,582	10,000	-	4,992	17,500	622,013
Government transfers - capital	24,362	43,610	439,070	-	-	-	672,655	-	1,179,697
User fees and service charges	3,772	27,584	5,458	31,676	750	-	10,539	13,000	92,779
Investment income	195,008	-	-	-	-	-	-	-	195,008
Other municipalities	-	47,664	-	-	-	-	-	-	47,664
Other revenues	62,537	62,756	35,370	-	8,150	-	-	-	168,813
	<u>3,963,491</u>	<u>181,614</u>	<u>515,737</u>	<u>39,258</u>	<u>18,900</u>	<u>-</u>	<u>688,186</u>	<u>30,500</u>	<u>5,437,686</u>
Expenses									
Salaries, wages and employee benefits	506,699	121,894	583,882	82,975	300	-	6,202	400	1,302,352
Materials and supplies	389,637	207,504	579,895	20,012	6,949	-	64,970	10,453	1,279,420
Contracted services	56,913	275,696	22,371	65,037	-	-	-	-	420,017
External transfers	-	25,744	-	-	395,477	457,802	-	-	879,023
Accretion	883	-	-	77,953	-	-	-	-	78,836
Amortization	30,586	96,346	660,823	13,410	-	-	22,765	-	823,930
	<u>984,718</u>	<u>727,184</u>	<u>1,846,971</u>	<u>259,387</u>	<u>402,726</u>	<u>457,802</u>	<u>93,937</u>	<u>10,853</u>	<u>4,783,578</u>
Annual surplus (deficit) before undernoted item	2,978,773	(545,570)	(1,331,234)	(220,129)	(383,826)	(457,802)	594,249	19,647	654,108
Gain (loss) on disposal of assets	-	1,195	238	-	-	-	(15,607)	1,503	(12,671)
Gain on sale of land	-	-	-	-	-	-	-	3,308	3,308
Annual surplus (deficit)	<u>\$ 2,978,773</u>	<u>\$ (544,375)</u>	<u>\$ (1,330,996)</u>	<u>\$ (220,129)</u>	<u>\$ (383,826)</u>	<u>\$ (457,802)</u>	<u>\$ 578,642</u>	<u>\$ 24,458</u>	<u>\$ 644,745</u>

The Corporation of the Municipality of Neebing Notes to Financial Statements

16. Segmented Information (cont'd)

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2023 Total
Revenue									
Taxation	\$ 3,015,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,015,692
Government transfers - operating	622,349	-	767,158	25,838	7,000	-	67,958	17,500	1,507,803
Government transfers - capital	115,371	-	701,015	-	-	-	-	-	816,386
User fees and service charges	3,875	16,072	-	28,916	2,600	-	6,158	11,000	68,621
Investment income	200,771	-	-	-	-	-	-	-	200,771
Other municipalities	-	100	-	-	-	-	-	-	100
Other revenues	65,243	21,457	2,161	-	-	-	-	-	88,861
	<u>4,023,301</u>	<u>37,629</u>	<u>1,470,334</u>	<u>54,754</u>	<u>9,600</u>	<u>-</u>	<u>74,116</u>	<u>28,500</u>	<u>5,698,234</u>
Expenses									
Salaries, wages and employee benefits	429,306	107,484	476,888	75,430	400	-	5,674	-	1,095,182
Materials and supplies	365,024	169,280	499,602	22,188	1,310	-	42,449	15,029	1,114,882
Contracted services	56,193	285,384	19,246	105,204	-	-	-	-	466,027
External transfers	-	26,073	-	-	376,833	436,656	-	-	839,562
Accretion	1,058	360	-	77,488	-	-	-	-	78,906
Amortization	16,561	88,973	618,045	11,243	-	-	19,618	-	754,440
	<u>868,142</u>	<u>677,554</u>	<u>1,613,781</u>	<u>291,553</u>	<u>378,543</u>	<u>436,656</u>	<u>67,741</u>	<u>15,029</u>	<u>4,348,999</u>
Annual surplus (deficit)	<u>\$ 3,155,159</u>	<u>\$ (639,925)</u>	<u>\$ (143,447)</u>	<u>\$ (236,799)</u>	<u>\$ (368,943)</u>	<u>\$ (436,656)</u>	<u>\$ 6,375</u>	<u>\$ 13,471</u>	<u>\$ 1,349,235</u>

Corporation of the Municipality of Neebing
4766 Highway 61
Neebing, ON P7L 0B5

May 21, 2025

MNP LLP
1095 Barton Street
Thunder Bay, Ontario P7B 5N3

To Whom It May Concern:

In connection with your audit of the financial statements of Cemetery Perpetual Care Trust Fund of The Corporation of the Municipality of Neebing (the "Trust Fund") as at December 31, 2024 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 6, 2024, for the preparation and fair presentation of the Trust Fund's financial statements in accordance with Canadian Accounting Standards for Not-for-Profit organizations . We believe these financial statements are complete and present fairly, in all material respects, the financial position of the Trust Fund as at December 31, 2024, and the results of its operations and its cash flows, in accordance with Canadian Accounting Standards for Not-for-Profit organizations.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Trust Fund's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian Accounting Standards for Not-for-Profit organizations, and are applied consistently throughout the financial statements.

4. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Accounting Standards for Not-for-Profit organizations.
6. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian Accounting Standards for Not-for-Profit organizations require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
7. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit organizations.
8. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian Accounting Standards for Not-for-Profit organizations have been adjusted or disclosed as appropriate.
9. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
10. All assets, wherever located, to which the Trust Fund had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral.
11. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the financial statement have been given.
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant

roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.

5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Trust Fund and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. The previous year's representation letter dated June 5, 2024 is still applicable to the prior year's financial statements and no matters have arisen that require restatement of those financial statements.
10. There are no discussions with your firm's personnel regarding employment with the Trust Fund.

Professional Services

1. We acknowledge the engagement letter dated November 6, 2024, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Trust Fund's audit.

Sincerely,

Corporation of the Municipality of Neebing

Signature

[Title]

**The Corporation of
the Municipality of Neebing
Cemetery Perpetual Care Trust Fund
Financial Statements
For the year ended December 31, 2024**

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Independent Auditor's Report

To the Members of Council of The Corporation of the Municipality of Neebing:

Opinion

We have audited the financial statements of the Cemetery of Perpetual Care Trust Fund of The Corporation of the Municipality of Neebing (the "Trust Fund"), which comprise the statement of financial position as at December 31, 2024 and the statement of operations and the Fund balances and the cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Cemetery of Perpetual Care Trust Fund of The Corporation of the Municipality of Neebing as at December 31, 2024 and the results of its operations, the fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter

The financial statement for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statements on June 5, 2024

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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.

Thunder Bay, Ontario

May 21, 2025

Chartered Professional Accountants

Licensed Public Accountants

**The Corporation of the Municipality of Neebing
Cemetery Perpetual Care Trust Fund
Statement of Financial Position**

December 31	2024	2023
Assets		
Current		
Cash	\$ 35,708	\$ 32,363
Due from the Corporation of the Municipality of Neebing	390	1,740
	<u>\$ 36,098</u>	<u>\$ 34,103</u>
Fund Balances		
Plots	\$ 32,695	\$ 30,800
Monuments	3,403	3,303
	<u>\$ 36,098</u>	<u>\$ 34,103</u>

On behalf of the Trust:

Trustee

Trustee

**The Corporation of the Municipality of Neebing
Cemetery Perpetual Care Trust Fund
Statement of Operations and Fund Balances**

For the year ended December 31	2024	2023
Revenue		
Interest earned	\$ 1,605	\$ 1,458
Plot sales	390	1,740
	1,995	3,198
Fund balances, beginning of year	34,103	30,905
Fund balances, end of year	\$ 36,098	\$ 34,103

The accompanying note is an integral part of these financial statements.

**The Corporation of the Municipality of Neebing
Cemetery Perpetual Care Trust Fund
Statement of Cash Flows**

For the year ended December 31	2024	2023
Cash flows from operating activities		
Excess of revenue over expenses	\$ 1,995	\$ 3,198
Changes in non-cash working capital balances		
Due from the Corporation of the Municipality of Neebing	1,350	90
Increase in cash during the year	3,345	3,288
Cash, beginning of year	32,363	29,075
Cash, end of year	\$ 35,708	\$ 32,363

The accompanying note is an integral part of these financial statements.

The Corporation of the Municipality of Neebing Cemetery Perpetual Care Trust Fund Note to Financial Statements

December 31, 2024

1. Significant Accounting Policies

Management's Responsibility for the Financial Statements

The financial statements of the Cemetery Perpetual Care Trust Fund of the Corporation of the Municipality of Neebing (the "Trust Fund") are the responsibility of management. They have been prepared in accordance the Canadian accounting standards for not-for-profit organizations.

Nature and Purpose of Organization

The Cemetery Perpetual Care Trust Fund is administered by the Corporation of the Municipality of Neebing (the "Municipality") for the future care of the cemetery. The cemetery provides internment services for the benefit of the citizens of Neebing.

Revenue Recognition

Plot sales are recognized as revenue in the period in which the related contributions are received by the Municipality. Interest income is recognized when earned.

**THE CORPORATION OF THE MUNICIPALITY OF NEEBING
MINUTES OF THE REGULAR MEETING OF COUNCIL**

Held using Teams Web Conference System
On Wednesday, May 7, 2025

PRESENT: Crooks Councillor Brian Wright
Blake Councillor Katherine Hill
Pearson Councillor Gary Gardner
Councillor at Large Gordon Cuthbertson
Pardee Councillor Curtis Coulson

REGRETS: Mayor Mark Thibert
Scoble Councillor Brian Kurikka

STAFF: Erika Kromm, Clerk-Treasurer
Laura Jones, Deputy Clerk-Treasurer

1. PRELIMINARY MATTERS:

(a) Call to Order: Acting Mayor Cuthbertson called the meeting to order at 6:00 pm and provided a land acknowledgement.

(b) Attendance: Attendance was recorded.

(c) Town Hall Segment:

No one attended the Town Hall session.

(d) Accept/Amend the Agenda:

Res. No. 2025-05-104

Moved by: Councillor Coulson

Seconded by: Councillor Gardner

BE IT RESOLVED THAT the agenda for this regular meeting of Council be amended by adding as Item 4.9, a report relating to the Tender Review Committee.

CARRIED ✓

(e) Declarations of Pecuniary Interest:

There were no declarations of pecuniary interest.

2. HEAR DEPUTATIONS FROM AUDIENCE MEMBERS

There were no deputation requests for this meeting.

3. CONSENT AGENDA: MINUTES, REPORTS AND CORRESPONDENCE

3.1 Minutes of the Special Meeting of Council sitting as Committee of the Whole held on April 16, 2025
(Recommendation to approve the minutes, with any error corrections, as required.)

- 3.2 Minutes of the Open Session portion of the Regular Meeting of Council held on April 16, 2025
(Recommendation to approve the minutes for both the open session (Item 3.2) and the Closed Session (Item 7.1), with any error corrections, as required.)
- 3.3 Minutes of the meeting of the Thunder Bay District Social Services Administration Board held on February 20, 2025
(Recommendation to receive the minutes)
- 3.4 Minutes of the meeting of the Thunder Bay District Social Services Administration Board held on March 20, 2025
(Recommendation to receive the minutes)
- 3.5 Minutes of the meeting of the Lakehead Region Conservation Authority held on March 16, 2025
(Recommendation to receive the minutes)
- 3.6 Minutes of the meeting of the Lakehead Source Protection Authority held on April 24, 2025
(Recommendation to receive the minutes)
- 3.7 Report from Clerk-Treasurer Regarding Administrative Activity
(Recommendation to receive the report for information)
- 3.8 Report from Deputy Clerk-Treasurer Regarding Understanding Surplus Deficit Calculations
(Recommendation to receive the report for information)
- 3.9 Correspondence from Minister of Municipal Affairs and Housing, received May 1, 2025, Regarding the Expansion of Strong Mayor Powers
(Recommendation to receive the correspondence for information.)
- 3.10 Correspondence from Ministry of Agriculture, Food and Agribusiness, received April 15, 2025, Regarding Agricultural Systems Implementation
(Recommendation to receive the correspondence for information.)
- 3.11 Correspondence from Ministry of the Solicitor General, received April 28, 2025, Regarding "When Every Second Counts" 9-1-1 Campaign
(Recommendation to receive the correspondence for information.)
- 3.12 Correspondence from MPAC, received April 30, 2025, Regarding 2024 Annual Report
(Recommendation to receive the correspondence for information.)
- 3.13 Correspondence from Thunder Bay District Social Services Administration Board, received April 28, 2025, Regarding 2024 Annual Report
(Recommendation to receive the correspondence for information.)

Res. No. 2025-05-105

Moved by: Councillor Gardner

Seconded by: Councillor Coulson

BE IT RESOLVED THAT Council approve the recommendations from Administration with respect to all of the items on the consent agenda portion of this evening's meeting, being Items 3.1 through 3.13.

CARRIED ✓

It was noted that the Recreation Committee meeting on June 9, 2025 was missing from the Admin Activity Report at Item 3.7. Administration was directed to include committee meetings on the municipal website.

4. REPORTS AND CORRESPONDENCE RECEIVED REQUIRING DIRECTION:

4.1 Report from Clerk-Treasurer Regarding Bill 5 Protecting Ontario by Unleashing Our Economy Act

Members present reviewed the report. There were concerns related to the potential impact on the environment and to the species at risk. They disagree with reducing oversight and enforcement measures, as well as limiting public involvement in these processes.

Res. No. 2025-05-106

Moved by: Councillor Hill

Seconded by: Councillor Coulson

BE IT RESOLVED THAT Council directs Administration to draft a letter outlining Council's concerns as discussed and to submit the letter to the province.

CARRIED ✓

4.2 Report from Clerk-Treasurer Regarding AMO Delegations

Members present reviewed the report. Administration was directed to bring the report back to the next regular meeting.

4.3 Correspondence from Township of Conmee, received May 1, 2025, Regarding City of Thunder Bay's Proposed Designated Truck Route

Members present reviewed the correspondence.

Res. No. 2025-05-107

Moved by: Councillor Hill

Seconded by: Councillor Gardner

BE IT RESOLVED THAT Council supports the correspondence from Township of Conmee regarding the proposed designated truck route and directs Administration to draft a letter on behalf of Council.

CARRIED ✓

4.4 Correspondence from Courageous K9, received April 17, 2025, Regarding Sponsorship Renewal

Members present reviewed the correspondence. No resolution was passed.

4.5 Correspondence from NOMA, received May 1, 2025, Regarding the Case for Municipal Approvals of Proximity Energy Development

Members present reviewed the correspondence. No resolution was passed.

4.6 Correspondence from Town of Parry Sound, received April 16, 2025, Regarding the Call for Stronger Federal Support for Inclusive Research

Members present reviewed the correspondence.

Res. No. 2025-05-108

Moved by: Councillor Hill

Seconded by: Councillor Gardner

BE IT RESOLVED THAT Council supports the resolution from the Town of Parry Sound regarding the call for stronger federal support for inclusive research.

CARRIED ✓

4.7 Correspondence from Township of Champlain, received April 24 2025, Regarding Surveillance and Monitoring of Heavy Vehicles in Ontario

Members present reviewed the correspondence.

Res. No. 2025-05-109

Moved by: Councillor Wright

Seconded by: Councillor Coulson

BE IT RESOLVED THAT Council supports the resolution from Township of Champlain regarding surveillance and monitoring of heavy vehicles in Ontario.

CARRIED ✓

4.8 Correspondence from Ministry of Environment, Conservation and Parks, received May 1, 2025, Regarding Provincial Day of Action on Litter

Members present reviewed the correspondence. Administration was directed to have the Waste Management Committee look into coordinating an event next year's Provincial Day of Action on Litter.

4.9 Report from Deputy Clerk-Treasurer regarding the Tender Review Committee

Members present reviewed the correspondence.

Res. No. 2025-05-110

Moved by: Councillor Coulson

Seconded by: Councillor Gary

BE IT RESOLVED THAT Council temporarily appoints Brian Wright to the Tender Review Committee for the Fire Bay Addition project.

CARRIED ✓

5. **BY-LAWS**

There were no by-laws presented for passage.

6. **NEW BUSINESS - ANNOUNCEMENTS**

Councillor Coulson inquired about moving the sea-can from the municipal office to the Blake Hall. Administration will bring forward a report to the next regular meeting for discussion.

Councillor Hill inquired about hiring a groundskeeper for the summer season. The groundskeeper will be returning after the long weekend.

Councillor Hill requested an update about the nomination for the national volunteer awards. The nomination was nearly complete and expected to be submitted by the deadline.

Councillor Coulson advised that the Recreation Committee was thinking of purchasing a BBQ. Administration advised that there is sufficient room in the committee budget for the purchase.

Councillor Wright inquired about when the Roads Tour would take place. He stressed the importance on gathering the information regarding trailer occupancies. The Roads Tour may take place around the first week of June.

The Clerk-Treasurer advised that Strong Mayor Powers were now in effect for Neebing. Administration will work with the Mayor to establish some standard administrative processes to meet the requirements of the legislation.

The Clerk-Treasurer advised that the OPP headquarters can set up a security camera registry for Neebing if Council chooses to participate in the program. A report will be brought forward at the next regular meeting for review.

7. CLOSED SESSION

Res. No. 2025-05-111

Moved by: Councillor Wright
Seconded by: Councillor Coulson

The time being 7:31 pm, Council will enter closed session under those paragraphs of Subsection 239(2) of the Municipal Act, 2001 for which the meeting was closed, to consider item 7.1 (minutes of the Closed session of the prior Council meeting); and Under paragraph 239(2)(b) to consider item 7.2, involving personal matters about identifiable individuals.

CARRIED ✓

During Closed session the following resolution was passed.

Res. No. 2025-05-112

Moved by: Councillor Hill
Seconded by: Councillor Gardner

BE IT RESOLVED THAT, the time being 7:37 p.m., Council rise from closed session and report in open session.

CARRIED ✓

7.1 Minutes of the Closed Session portion of the Regular Meeting of Council held on April 16, 2025

This item was approved as part of the consent agenda.

7.2 Report from Clerk-Treasurer Regarding Recognition of a Community Member

Res. No. 2025-05-113

Moved by: Councillor Wright
Seconded by: Councillor Gardner

BE IT RESOLVED THAT, with respect to Item 7.2 on this evening's Closed Session Agenda, Council authorizes Administration to proceed as directed in Closed Session.

CARRIED ✓

8. CONFIRMATION BY-LAW

8.1 By-law 2025-020 to confirm the proceedings of the meeting.

Res. No. 2025-05-114

Moved by: Councillor Coulson

Seconded by: Councillor Hill

BE IT RESOLVED THAT By-law 2025-020, to confirm the proceedings of this evening's meeting, be passed as presented.

CARRIED ✓

9. ADJOURN THE MEETING:

There being no further business to attend to, Acting Mayor Cuthbertson adjourned the meeting at 7:38 p.m.

REGULAR MEETING OF COUNCIL

Gordon Cuthbertson
ACTING MAYOR

Erika Kromm
CLERK-TREASURER

THE CORPORATION OF THE MUNICIPALITY OF NEEBING

MINUTES OF THE SPECIAL MEETING OF COUNCIL

Held in person and using Teams Web Conferencing System
On Wednesday, May 14, 2025, 5:00 pm

PRESENT: Mayor Mark Thibert
Councillor at Large Gordon Cuthbertson
Crooks Councillor Brian Wright
Pearson Councillor Gary Gardner
Scoble Councillor Brian Kurikka
Blake Councillor Katherine Hill

REGRETS: Pardee Councillor Curtis Coulson

STAFF: Erika Kromm, Clerk-Treasurer
Laura Jones, Deputy Clerk-Treasurer

1. PRELIMINARY MATTERS

- (a) Call to Order: Mayor Thibert called the meeting to order at 5:00 p.m. and provided a land acknowledgement.
- (b) Attendance: Attendance was recorded.
- (c) Declarations of Interest: There were no declarations of pecuniary interest.

2. ITEMS FOR DISCUSSION

2.1 Fire Safety Bay Funding Considerations

Members present reviewed the report. There was some discussion regarding the various funding options. No resolution was passed.

2.2 Recommendations from Tender Review Committee

The Deputy Clerk-Treasurer presented an overview of the report. Councillor Cuthbertson and Councillor Wright spoke of the review process and their support for the review being an unbiased and fair process

Res. No. 2025-05-115

Moved by: Councillor Cuthbertson

Seconded by: Councillor Wright

BE IT RESOLVED THAT Council directs Administration to enter into discussions with Kamlodge Services Ltd. with the intention of awarding the RFP 2025-01 Contract for a maximum price of \$1,587,796.96 including HST;

AND THAT Administration is directed to make the results public on the Bids&Tenders website.

CARRIED ✓

3. ADJOURN THE MEETING:

There being no further business, Mayor Thibert adjourned the meeting at 5:40 p.m.

SPECIAL MEETING OF COUNCIL

Mark Thibert
MAYOR

Erika Kromm
CLERK-TREASURER

THE CORPORATION OF THE MUNICIPALITY OF NEEBING

MINUTES OF THE SPECIAL MEETING OF COUNCIL

Held in person and using Teams Web Conferencing System

On Wednesday, May 14, 2025, 6:00 pm

PRESENT: Mayor Mark Thibert
Councillor at Large Gordon Cuthbertson
Crooks Councillor Brian Wright
Pearson Councillor Gary Gardner
Scoble Councillor Brian Kurikka

REGRETS: Pardee Councillor Curtis Coulson
Blake Councillor Katherine Hill

STAFF: Erika Kromm, Clerk-Treasurer
Laura Jones, Deputy Clerk-Treasurer

1. PRELIMINARY MATTERS

- (a) Call to Order: Mayor Thibert called the meeting to order at 6:00 p.m. and provided a land acknowledgement.
- (b) Attendance: Attendance was recorded.
- (c) Declarations of Interest: There were no declarations of pecuniary interest.

2. UNOPENED ROAD ALLOWANCE - PODRES ROAD EAST

2.1 Report from Clerk-Treasurer Regarding Unopened Road Allowance Beyond Podres Road East

The Clerk-Treasurer provided an overview of the report. The purpose of this meeting was to obtain feedback from the property owners related to the findings of the survey and how they want to move forward with resolving the encroachment issues.

2.2 Discussion with Property Owners

Mayor Thibert invited residents to ask questions and provide comments.

Chris Lang, owner of lots 12 and 13, stated that they do not have any encroachment on the road and have two lots. He wants to know why he would have to pay more than \$10,000 if he does not have encroachment issues.

Mike Hosegood, owner of Lot 7, identified that the road allowance on the diagram is not the red lines representing the travelled road but rather it was the two black lines running along the shoreline.

Mr. Hosegood stated there has been an historic lack of diligence from Neebing to identify the road allowance. He stated any formal proposal would have to include the language that would be use for the registered easement. He acknowledged that property owners would be getting clear title to the shoreline, but there would have to be technical language to support existing setbacks and to solve issues if there are buildings that encroach onto neighbouring properties.

Councillor Cuthbertson stated that another alternative is an encroachment agreement, but that

would only work for existing structures, not new structures.

Councillor Kurikka noted that what Council is proposing is to give the road allowance to property owners for the cost of the survey and legal fees. He stated that there are other locations with similar issues across the province and providing landowners with clear title to the shoreline road allowance seems to be the best solution.

Mr. Hosegood stated that he issues with the cost of the existing survey expenditures.

A resident stated that he believes there is a 15 wide segment of land that belongs to MNR past Lot 15 and that this property was established to prevent future road development. Administration will look into this property.

A resident expressed concern about the condition of the road. When Scoble was unorganized, the road beyond the beach was maintained. There has been no maintenance past the beach since it became part of Neebing.

Mr. Hosegood stated that Neebing would have to provide support for parking enforcement, which would keep the road clear for emergency vehicles and a vehicle turnaround before the camps is also required.

A property owner noted that people are also camping in the shale pit and enforcement is needed to prevent camping.

The owner of Lot 2 stated they had a building permit issued by the Ministry and expressed concerned that they are being asked to purchase the land they already own.

The Clerk-Treasurer had checked with the Ministry of Natural Resources and they did not issue building permits. She will look into this further.

A property owner asked whether Neebing had title to the shoreline road allowance.

The Clerk-Treasurer stated that the property is owned by the "Public Authority with Jurisdiction". There will be a formal step to transfer title to Neebing before Neebing can transfer it to the individual property owners.

A property owner expressed frustration with the meeting and found this process a waste of time stated that the location has worked for 75 years and the municipality should allow the resident who want to build to put a doublewide on his property and wants everything to be left the same.

A property owner inquired about other solutions. A condo association is possible or a Camper's Association, but both of these options require the establishment of a legal entity that is maintained by the property owners.

One property owner stated they wished to be grandfathered in and does not agree with the cost.

Councillor Kurikka noted that property owners would be receiving title to the land in front of their property down to the lake. They will be gaining the land and it is not fair to the other ratepayers to pay for them to get more land.

A need for immediate maintenance on a culvert was noted.

Mr. Hosegood asked if anything could be done for the property owner who wants to build. Administration will look into this further.

Once all the comments were made, Mayor Thibert thanked everyone for their input, noted that all input was valid and valuable and stated that Administration would do more work to develop a detailed proposal for people to examine. He also stated that Council would consider the matter of road maintenance between the beach and the camps at the next Council meeting.

Res. No. 2025-05-116

Moved by: Councillor Kurikka
Seconded by: Councillor Gardner

BE IT RESOLVED THAT Council directs Administration to develop a proposal for property owners to resolve the encroachment issues related to the subdivision road in Plan WM-66

AND THAT Administration is directed to bring the concerns related to the maintenance of Podres Road East to the next Council meeting for discussion.

CARRIED ✓

3. ADJOURN THE MEETING:

There being no further business, Mayor Thibert adjourned the meeting at 7:52 p.m.

SPECIAL MEETING OF COUNCIL

Mark Thibert
MAYOR

Erika Kromm
CLERK-TREASURER

Neebing Recreation Committee
 Meeting Minutes of the Hall Board
 April 14th, 2025

Submitted by Penny Shott

Attendance: Penny Shott

Edith Tivendale

Karen Coulson

Joel Manherz

Councillor Katherine Hill

Lisa Laitinen-Egbuchulam

Councillor Curtis Coulson

Vanessa Manherz

Guest: Laura Jones

Health & Safety: None at this time.

Conflict of Interest: None at this time.

Meeting minutes from March 3rd, 2025 were read and accepted.

Old Business: Laura told us that the play-ground, will start to be removed from the Municipal office and re-located to the Blake hall beginning on June 9th, 2025.

-Mother's Day Tea will be held on Sunday May 11th at the Blake Hall , tickets will go on sale next week.

-The Art show will be at the Blake Hall in October, local artisans showing their pieces of art work. The rental fee for the hall is being waved to help with the cost of promoting their work.

-We have not yet heard if we will receive any Canada Day funding, usually we hear by the end of April.

-We have secured music for Canada Day , 2 local residents will play for an hour each under the newly named "Outdoor Pavilion" at the hall.

-We will be purchasing some new serving dishes etc. All festivities will be outdoors for Canada day.

-Laura spoke about the application grants that are in for funding, the administration has not heard anything back on these yet. Monies received will be used to move the play - ground and to fix up the boat launch and a swing set at the Cloud Lake boat launch.

-We are going to be hosting a market in September under the pavilion and it will be called "Fall Harvest Market" instead of Neebing Craft Market.

-Vanessa told us about the new rules with having events and selling food. We will have to get a permit and someone be in charge. We can also expect to be inspected by the health unit when we hold events, that are open to the public.

-Katherine is looking into a possible line dancing class for the fall time.

-Easter egg hunt for this Good Friday is all set, we will arrive at 9 am...Fire dept will have a education table set up for the residents, we now will stuff 1,500 eggs with chocolate footballs.

- Karen will be purchasing the supplies necessary to hang the 100th anniversary quilt in the Hall. We will at some point do a dedication for it in the Fall.

Neebing Recreation Committee
Meeting Minutes of the Hall Board
May 3rd, 2025

Submitted by Penny Shott

Attendance: Penny Shott

Edith Tivendale

Vanessa Manherz

Councillor Katherine Hill

Karen Coulson

Lisa Laitinen-Egbuchulam

Councillor Curtis Coulson

Joel Manherz

Health & Safety: None at this time

Conflict of Interest: None at this time

We read the minutes from April 14th, 2025 and they were accepted.

Old Business: The playground will start to be moved the second week in June. It will be moved from the Neebing Municipal office and will be brought to the Blake Hall.

-Laura Jones has sent an e-mail to let us know that we received \$1060.00 in funding monies for our Canada Day celebration. Plans are coming together for that event.

-We are always looking for help with our events, if you have a few hours to help out please let us know.

New Business: Our Easter egg hunt was a huge success, many parents and grand parents brought out over 100 children to collect eggs. After all expenses have been paid from our skate day and egg hunt we are pleased to return back to the Municipality \$1,169.00 we had an advance of \$1,500.00. We thank Council for their continued support of our community events.

-We are going to ask the Barry from the roads dept if they can put out the basketball posts in the Outdoor pavillion, for the kids to enjoy.

-Starting May 12th, the Blake Hall will be closed to the public, a contractor will be installing weeping tile around the sides of the building.

-The recreation committee is thinking that it is time for us to purchase a BBQ to be stored at the Blake Hall. We may ask for a shed to be built for storage.

-The Rural food cup-board has sent one ticket for a member to attend a dinner and dance to say thank you for all the community support. We have supported them with a donation in the fall from our Harvest Dinner. One of our members may attend.

-Mothers day is all planned out, doors open at 12.30 and runs till 3 pm.

-

Time being 8 pm meeting adjourned.

The Corporation of The Municipality of Neebing
 Meeting Minutes of the Cemetery Board
 May 5th , 2025

1) Meeting was called to order @ 5:03 pm, by chair Karen Coulson.

2) Attendance: Penny Shott

Karen Coulson

Mike Barnes

Councillor Curtis Coulson

Councillor Katherine Hill

Thora Cartlidge

Absent: Bobie-Jo Ward

Guests: Deputy-Clerk Treasurer: Laura Jones.

Conflict of Interest: None at this time.

Health and Safety: None at this time.

Minutes were read from February 3rd, 2025 all in favor.

3) We will be purchasing a hardy lilac tree in the spring, it will replace the one that has died. The family of Bev Dale donated the tree to the Cemetery, so it will be replaced. Laura Jones will purchase the new tree and also add some mulch to the perennial garden, she will also let the family know about the tree and send a new picture when it has been planted.

4) We had talked about possibly do a clean up day earlier than the one in June, but we have decided to keep it like it has been in the past. Not much new growth has even started as of May 3rd, So June 14th will be the clean up day at the Cemetery. Penny Shott and Councillor Hill will not be available to help out due to a family event.

5) The map is just about ready to be laminated it will be posted at the Cemetery at the end of June, visitors will be able to find friends and family.

6) Penny Shott has offered to go to the Cemetery and check out the wooden benches and the little picket fence to see if they need some painting.

7) Thora Cartlidge talked about the past names of settlers in Pardee township, that may be buried in the Cemetery, we will put this item on hold. It is a big undertaking and possibly a project for a Univerisity.

8) Time being 5.27 pm meeting was adjourned

VOUCHER REPORT

FOR THE MONTH OF APRIL 2025

	<u>Amount</u>
Liabilities	
HST, Source Deductions, Liabilities	\$ 69,370.56
Expense Accounts	
General Government	68,655.18
Protection to Persons and Property	26,090.61
Policing	49,338.00
Transportation Services	90,627.93
Environmental Services	11,421.69
Health Services	94,086.00
Cemetery	
Social and Family Services	39,737.00
Building Services	732.36
Recreation and Cultural Services	7,269.79
Economic Development	35.62
School Boards - Education Levy	
Capital Projects - Admin	
Capital Projects-Fire Department	78,288.24
Capital Projects - Public Works	
Capital Projects - Parks	124,363.43
Total disbursements in month	<u><u>\$660,016.41</u></u>

<u>Cheque Runs</u>	
2025-04-02	\$ 142,142.05
2025-04-03	32,048.63
2025-04-03	7,725.48
2025-04-16	119,341.23
2025-04-28	107,792.54
2025-04-28	5,644.35
2025-04-29	1,924.27
2025-04-29	3,897.30
2025-04-29	140,055.12
2025-04-30	44,468.50
	<u><u>\$605,039.47</u></u>
<u>Direct Deposits - Payroll</u>	
PR-1882	\$ 25,346.14
PR-1883	21,791.72
PR-1884	7,839.08
	<u><u>\$54,976.94</u></u>
Total disbursements in month	<u><u>\$660,016.41</u></u>

**Municipality of Neebing
Voucher Report - April 2025**

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Chq #	Date	un	Vendor Name / Description	GL Account	Trans Detail	Amount
18719	2025-04-02		A. J. STONE COMPANY LTD			\$12,678.86
			190168 - CRYING CABINET, CIRCUL-AIR PPE EXPRESS	01-51-531200	Capital Projects - Fire	
18720	2025-04-02		BAY LOCK & SECURITY			\$124.30
			201863 - SECURITY SYSTEM SERVICE	01-01-501430	General Government	
18721	2025-04-02		BIN THERE DUMP THAT THUNDER BAY			\$169.50
			22093 - ELECTRONICS BIN RENTAL - SAND HILL LANDFILL	01-08-504250	Environmental	
18722	2025-04-02		CANOE PROCUREMENT GROUP OF CANADA			\$14,629.94
			PF-0688-01040 - DYED 1400.10L/DIESEL 700.70L/HEATING 353.50L/HEATING 300.00L/HEATING 349.00L/DIESEL 1404.10L	01-05-503305	Public Works	
			PF-0703-01065 - DIESEL 1104.10L / DYED 654.40L / FURNACE 468.80	01-05-503325	Public Works	
			PF-0710-01074 - DIESEL 1776.90L / DYED 625.0L / FURNACE 202.0L	01-05-503325	Public Works	
18723	2025-04-02		CGIS CENTRE			\$2,602.67
			45748 - CGIS MUNICIPAL MAPPING PROGRAM	01-01-501555	General Government	
18724	2025-04-02		CODY CHEESMAN			\$100.00
			DRIVE MED - 2025 - DRIVER'S MEDICAL - CHEESMAN	01-03-501270	Fire / Protection PP	
18725	2025-04-02		COMPASS MINERALS CANADA CORP			\$9,076.14
			1480149 - COARSE ROAD SALT - 15.97 METRIC TONS	01-05-503341	Public Works	
			1479604 - COARSE ROAD SALT - 47.11 METRIC TONS	01-05-503341	Public Works	
18726	2025-04-02		FORT GARRY INDUSTRIES LTD			\$270.47
			F2490120 - ALL EQUIP: WASHERS/FLASHERS/HEADLIGHT	01-05-503320	Public Works	
18727	2025-04-02		LAKEHEAD DIESEL & HYDRAULICS LTD			\$2,511.90
			175982 - 6-15 - HYDRAULIC PUMP REPLACEMENT	01-05-503319	Public Works	
18728	2025-04-02		LOCAL AUTHORITY SERVICES LTD.			\$966.06
			MGBP9165 - OFFICE SUPPLIES: COPY PAPER/SHREDDER	01-01-501440	General Government	
18729	2025-04-02		MAXIM TRUCK AND TRAILER			\$909.96
			60P41863 - 6-14 - STEERING LINK/VALVE/WIPER	01-05-503320	Public Works	
18730	2025-04-02		MICROAGE COMPUTER CENTRE			\$6,827.82
			9411 - ONLINE BACKUP	01-01-501518	General Government	
			9368 - ONLINE CYBER TRAINING	01-01-501518	General Government	
			IN-304277-01 - 3 DESKTOP COMPUTERS	01-01-501518	General Government	
			IN-304204-01 - FIBRE INSTALL PARTS - GARAGE	01-05-503440	Public Works	
18731	2025-04-02		MINISTER OF FINANCE			\$130.00
			380303250949145 - FIRE COLLEGE REGISTRATION - KELLAR	01-03-502145	Fire / Protection PP	
18732	2025-04-02		MINISTER OF FINANCE (OPP)			\$23,561.00
			380703251334075 - OCT-DEC 2024 REVENUES	01-07-502300	Policing	
			381003251021076 - OPP CONTRACT BILLING - MARCH 2025	01-07-502300	Policing	
18733	2025-04-02		MORGAN FUELS INC.			\$2,338.40
			451783 - PROPANE 1227.90L - HALL 5	01-03-502115	Fire / Protection PP	
			451782 - PROPANE 1349.80L - HALL 1	01-03-502115	Fire / Protection PP	

**Municipality of Neebing
Voucher Report - April 2025**

3.7-3

18734	2025-04-02	MUNICIPALITY OF NEEBING		\$2,964.30
		2025-002 - BUILDING PERMIT - BUILDING PERMIT FIRE BAY - 2025-002	01-51-531100	Capital Projects - Fire
18735	2025-04-02	MUNICIPALITY OF OLIVER PAIPOONGE		\$566.98
		2025-00119 - BELL/CRC COMMS - NES SHARE	01-03-502160	Fire / Protection PP
18736	2025-04-02	NORTHERN SUPPLY CHAIN SERVICES, INC.		\$2,500.00
		002 - FIRE BAY PROCUREMENT ASSISTANCE	01-51-531200	Capital Projects - Fire
18737	2025-04-02	RECEIVER GENERAL FOR CANADA		\$184.76
		PIER 2024 - 2 - PIER REVIEW 2024 CPP BALANCE OWING	01-03-501210	Fire / Protection PP
		PIER 2024 - 2 - PIER REVIEW 2024 CPP BALANCE OWING	01-01-501210	General Government
		PIER 2024 - 2 - PIER REVIEW 2024 CPP BALANCE OWING	01-08-501210	Environmental
18738	2025-04-02	STRUCTURA ENGINEERING INC.		\$3,079.25
		25-012-24091 - 2024-2025 BRIDGE INSPECTIONS - 50%	01-05-503321	Public Works
18739	2025-04-02	THUNDER BAY CO-OP FARM SUPPLIES		\$22.50
		149441 - WATER JUGS X 3	01-05-503315	Public Works
18740	2025-04-02	THUNDER BAY DISTRICT HEALTH UNIT		\$5,082.00
		APR-2025 - THUNDER BAY DISTRICT HEALTH LEVY	01-10-505200	Health Services
18741	2025-04-02	THUNDER BAY DISTRICT SOCIAL SERVICES ADMIN. BOARD		\$39,737.00
		SI104070 - 2025 LEVY	01-12-506100	Social / Family Services
		SI104070 - 2025 LEVY	01-12-506400	Social / Family Services
18742	2025-04-02	THUNDER BAY TRUCK CENTRE INC.		\$160.28
		I424973 - 6-23 - OIL ELEMENT	01-05-503320	Public Works
18743	2025-04-02	TRAFFIC LOGIX CORPORATION		\$5,026.24
		SIN31690 - SPEED TRACKER PLUS	01-05-503350	Public Works
18744	2025-04-02	TRANS CANADA SAFETY 1929938 ONTARIO LIMITED		\$202.85
		63776 - YELLOW HARDHATS X 12 - FF PPE	01-03-502175	Fire / Protection PP
		63044 - HALL 2 - FIRE EXTINGUISHER INSPECTIONS	01-03-502130	Fire / Protection PP
18745	2025-04-02	WATERFRONT REGENERATION TRUST CORPORATION		\$500.00
		2526-31 - 2025 MEMBERSHIP CONTRIBUTION	01-01-501560	General Government
18746	2025-04-02	WEB PRESS (THUNDER BAY) LIMITED		\$797.32
		W25-29228 - NEEBING NEWS PRINTING CHARGES	01-01-501571	General Government
18747	2025-04-02	WFR WHOLESALE FIRE AND RESCUE LTD.		\$4,421.55
		INV/2025/1124 - CHINOOK FRONTIER PORTABLE MONITOR PACKAGE	01-03-502130	Fire / Protection PP
18748	2025-04-03	G-FORCE MARKETING		\$938.89
		AG6077 - ASSESSMENT ROLL BOOK BINDERS X 4	01-01-501505	General Government
18749	2025-04-03	MICROAGE COMPUTER CENTRE		\$6,729.15
		IN-304111-01 - IT SECURITY	01-01-501518	General Government
18750	2025-04-03	XEROX CANADA LTD.		\$57.44
		P63901081 - XEROX COPY CHARGES	01-01-501440	General Government
18751	2025-04-03	CANADIAN UNION OF PUBLIC EMPLOYEES - LOCAL #87		\$615.50
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204600	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204600	Source Deductions

**Municipality of Neebing
Voucher Report - April 2025**

3.7-4

18752	2025-04-03	MINISTER OF FINANCE (EHT)		\$1,349.27
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204700	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204700	Source Deductions
		PR1880 - Payroll from 3/01/25 to 3/31/25	01-00-204700	Source Deductions
		PR1881 - Payroll from 1/01/25 to 3/31/25	01-00-204700	Source Deductions
18753	2025-04-03	ONTARIO MUNICIPAL EMPLOYEES RETIREMENT SYSTEM		\$8,530.32
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204500	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204500	Source Deductions
18754	2025-04-03	RECEIVER GENERAL		\$18,195.72
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204400	Source Deductions
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204300	Source Deductions
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204200	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204400	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204300	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204200	Source Deductions
		PR1880 - Payroll from 3/01/25 to 3/31/25	01-00-204350	Source Deductions
		PR1880 - Payroll from 3/01/25 to 3/31/25	01-00-204200	Source Deductions
		PR1880 - Payroll from 3/01/25 to 3/31/25	01-00-204300	Source Deductions
18755	2025-04-03	WORKER'S SAFETY & INSURANCE BOARD		\$3,357.82
		MAR 2024 ADD FIRE - MAR 2025 ADDITIONAL FIRE PREMIUM	01-03-501260	Fire / Protection PP
		PR1878 - Payroll from 2/22/25 to 3/07/25	01-00-204750	Source Deductions
		PR1879 - Payroll from 3/08/25 to 3/21/25	01-00-204750	Source Deductions
		PR1880 - Payroll from 3/01/25 to 3/31/25	01-00-204750	Source Deductions
		PR1881 - Payroll from 1/01/25 to 3/31/25	01-00-204750	Source Deductions
18791	2025-04-16	A. J. STONE COMPANY LTD		\$24,615.92
		190435 - 6 SETS BUNKER GEAR	01-51-512133	Capital Projects - Fire
18792	2025-04-16	A. VILLENEUVE MECHANICAL LTD.		\$452.00
		59771 - REPLACE SHUT OFF VALVE / WAX SEAL	01-15-507220	Recreation
18793	2025-04-16	SASHA BALKYK		\$59.36
		DEC 2024 MILEAGE - MILEAGE - LAUNDRY	01-15-507245	Recreation
18794	2025-04-16	BELL CANADA		\$134.98
		63748-MAR-2025 - GARAGE TELEPHONE/INTERNET	01-05-503410	Public Works
18795	2025-04-16	BRANDT TRACTOR LTD.		\$1,327.40
		7042789 - 772 JD GRADER PARTS	01-05-503320	Public Works
18796	2025-04-16	CANOE PROCUREMENT GROUP OF CANADA		\$4,174.50
		PF-0713-01079 - DYED 809.30L / DIESEL 2394.00L	01-05-503325	Public Works
18797	2025-04-16	COMPASS MINERALS CANADA CORP		\$9,320.73
		1489017 - COARSE ROAD SALT 15.76T	01-05-503341	Public Works
		1490029 - COARSE ROAD SALT 16.38T/16.61T/16.03T	01-05-503341	Public Works
18798	2025-04-16	CRC COMMUNICATIONS LIMITED		\$352.37
		1167180 - REPEATER RENTAL - SYSTEM LIC FEES	01-05-503415	Public Works
18799	2025-04-16	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.		\$619.66
		10117616 - XEROX COPIER LEASE	01-03-502157	Fire / Protection PP
		10117616 - XEROX COPIER LEASE	01-01-501440	General Government

**Municipality of Neebing
Voucher Report - April 2025**

3.7-5

18800	2025-04-16	KEN EASTMAN			\$140.00
		DRIVERS MEDICAL-2025 - DRIVER'S MEDICAL 2025	01-05-501270	Public Works	
18801	2025-04-16	RALPH FALCIONI			\$217.68
		OPP-APR10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing	
18802	2025-04-16	FORT GARRY INDUSTRIES LTD			\$17,015.10
		B2517577 - 6-17 - DIFF AND AXLE REPLACEMENT	01-05-503319	Public Works	
		B2523911 - 30 TON FLOAT ANNUAL SAFETY/TIRE REPAIR/AXLE REPAIRS	01-05-503319	Public Works	
		F2515745 - DEF FLUID / WINDSHIELD WASHER	01-05-503320	Public Works	
		F2529575 - SHOP SUPPLIES: LUBE/KP53/TARP TIES	01-05-503320	Public Works	
		F2535292 - SHOP SUPPLIES: RATCHET STRAPS/BULBS/CLAMPS	01-05-503320	Public Works	
18803	2025-04-16	GFL ENVIRONMENTAL SERVICES INC.			\$879.56
		LQ02754466 - SCOBLE SANITARY SERVICES	01-08-504210	Environmental	
		LQ02754496 - CLOUD LAKE BOAT LAUNCH SANITARY SERVICES	01-15-507410	Recreation	
		LQ02754550 - BLAKE HALL SANITARY SERVICES	01-15-507222	Recreation	
18804	2025-04-16	DAVID HALVORSEN			\$150.00
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025	01-07-502250	Policing	
18805	2025-04-16	HENRY MATTAS			\$2,000.00
		APR-7-2025-SPARKY - SPARKY THE FIRE DOG COSTUME & CARRYING CASE	01-03-502147	Fire / Protection PP	
18806	2025-04-16	LAURA JONES			\$212.69
		MAR 2025-MILEAGE - MILEAGE - BLAKE HALL/ALF OLSEN/TBDML	01-01-501280	General Government	
18807	2025-04-16	KGS GROUP CONSULTING ENGINEERS			\$6,367.91
		124242 - SCOBLE LANDFILL MONITORING/SAMPLING	01-08-504255	Environmental	
		124241 - SAND HILL MONITORING/SAMPLING PROGRAM	01-08-504255	Environmental	
18808	2025-04-16	LISA LAITINEN-EGBUCHULAM			\$198.96
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing	
18809	2025-04-16	LOCAL AUTHORITY SERVICES LTD.			\$74.95
		MGBP9280 - OFFICE SUPPLIES: VELCRO ZIP TIES	01-01-501505	General Government	
18810	2025-04-16	MICROAGE COMPUTER CENTRE			\$408.14
		IN-304354-01 - HDMI-HDMI MONITOR CABLE	01-01-501518	General Government	
		9508 - SOFTWARE SUBSCRIPTIONS	01-01-501518	General Government	
18811	2025-04-16	MINISTER OF FINANCE (OPP)			\$24,217.00
		380904251113075 - OPP CONTRACT BILLING - APRIL 2025 POLICING SERVICES	01-07-502300	Policing	
18812	2025-04-16	MNP LLP			\$14,238.00
		12258740 - 2024 MUNICIPAL AUDIT	01-01-501515	General Government	
18813	2025-04-16	ROX-ANNE MOORE			\$201.84
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing	
18814	2025-04-16	MORGAN FUELS INC.			\$1,098.17
		454132 - BLAKE HALL PROPANE 1394.30L	01-15-507210	Recreation	
18815	2025-04-16	NU-STEEL DOOR SYSTEMS			\$700.15
		35482 - SERVICE CALL - CABLES/ROLLERS	01-05-503315	Public Works	

**Municipality of Neebing
Voucher Report - April 2025**

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18816	2025-04-16	PITNEY BOWES		\$630.48
		1027202567 - POSTAGE METER INK	01-01-501525	General Government
18817	2025-04-16	DON SMITH		\$222.00
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing
18818	2025-04-16	JOHN SOBOLTA		\$183.12
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing
18819	2025-04-16	TBAY TEL		\$1,478.29
		50900-APR2025 - INTERNET/OFFICE LINES/FIRE HALL 1-4-5-6/BLAKE PHONE+INTERNET	01-03-502155	Fire / Protection PP
		50900-APR2025 - INTERNET/OFFICE LINES/FIRE HALL 1-4-5-6/BLAKE PHONE+INTERNET	01-01-501530	General Government
		50900-APR2025 - INTERNET/OFFICE LINES/FIRE HALL 1-4-5-6/BLAKE PHONE+INTERNET	01-15-507230	Recreation
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-16-502455	Building Expense
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-02-501530	Council Expense
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-17-501530	Economic Development
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-08-504201	Environmental
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-03-502155	Fire / Protection PP
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-01-501530	General Government
		56600-APR-2025 - LANDFILLS/MAYOR/CBO/PWORKS/CLERK/TREASURER/FIRE CHIEF/HALL 2&3/NEDAC/CEMC	01-05-503410	Public Works
18820	2025-04-16	THUNDER BAY CO-OP FARM SUPPLIES		\$69.99
		234625 - PUSH BROOM/ANT TRAPS/MOUSE TRAPS	01-15-507220	Recreation
18821	2025-04-16	TRANS CANADA SAFETY 1929938 ONTARIO LIMITED		\$4,542.76
		63959 - HOSE/COUPLINGS/NOZZELS	01-03-502130	Fire / Protection PP
		64512 - BLAKE HALL EMERG LIGHIING INSPECTION / BATTERY	01-15-507220	Recreation
18822	2025-04-16	WEBER SUPPLY COMPANY INC.		\$289.82
		6371713 - SHOP SUPPLIES: SAFETY GLASSES/DETERGENT	01-05-503350	Public Works
18823	2025-04-16	WFR WHOLESALE FIRE AND RESCUE LTD.		\$2,361.30
		INV/2025/1423 - WILDLAND SPRINKLER SYSTEMS	01-03-502130	Fire / Protection PP
18824	2025-04-16	WENDY WRIGHT		\$188.88
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing
18825	2025-04-16	BRIAN WRIGHT		\$197.52
		OPP-APR-10-2025 - OPP BOARD MEETING APR 10-2025 / MILEAGE	01-07-502250	Policing
18826	2025-04-28	BELL CANADA		\$145.48
		9642098-APR 2025 - APRIL 2025 GARAGE TELEPHONE ONLY	01-05-503410	Public Works

**Municipality of Neebing
Voucher Report - April 2025**

3.7-7

18827	2025-04-28	CITY OF THUNDER BAY			\$89,004.00
		1820158479 - EMS 1ST QTR 2025	01-10-505300	Health Services	
18828	2025-04-28	KAREN COULSON			\$59.99
		CHQ-REQ-APR2025 - QUILT HANGING RODS	01-15-507245	Recreation	
18829	2025-04-28	GAL POWER NORTHERN LTD.			\$342.14
		N25-24840 - 1/4'LY INSPECTION EMERGENCY GENERATOR	01-01-501440	General Government	
18830	2025-04-28	GARY GARDNER			\$408.62
		APR-2025 CHQ REQ - MILEAGE 550 KM / SNOWBLOWER GAS	01-02-501180	Council Expense	
		APR-2025 CHQ REQ - MILEAGE 550 KM / SNOWBLOWER GAS	01-15-507400	Recreation	
18831	2025-04-28	GHD DIGITAL			\$4,552.77
		723-0005611 - 60% GOVSTACK IMPLEMENTATION FEES	01-01-501518	General Government	
18832	2025-04-28	JOHN MILLER			\$250.00
		2023-009-OCC PER - RETURN OF OCCUPANCY FEE 2023-009	01-00-202400	Asset	
18833	2025-04-28	LAURA JONES			\$305.95
		CHQ-REQ-APR2025 - MILEAGE / FLOOD BARRIER	01-01-501280	General Government	
		CHQ-REQ-APR2025 - MILEAGE / FLOOD BARRIER	01-15-507220	Recreation	
18834	2025-04-28	LUCY OR DOUG BELANGER			\$250.00
		2023-014-OCC PER - RETURN OF OCCUPANCY FEE 2023-014	01-00-202400	Asset	
18835	2025-04-28	M AND L SUPPLY FIRE AND SAFETY			\$5,205.13
		026096 - FIRE-BREAK CLASS A FOAM - 5 GAL PAIL X 20	01-03-502130	Fire / Protection PP	
18836	2025-04-28	McKITRICKS BARRISTERS & SOLICITORS			\$1,588.78
		1-11640 TO MAR 31-2025 - FILE # 1-11640	01-01-501520	General Government	
18837	2025-04-28	MICROAGE COMPUTER CENTRE			\$133.34
		IN-304371-01 - MONITOR ADAPTER USB	01-01-501518	General Government	
18838	2025-04-28	PASCALE BAUMANN			\$250.00
		2023-007-OCC PER - RETURN OF OCCUPANCY FEE - 2023-007	01-00-202400	Asset	
18839	2025-04-28	THUNDER BAY LETTER SHOP SERVICES			\$181.69
		14939 - APR 2025 NEEBING NEWS MAILOUT PREP	01-01-501571	General Government	
18840	2025-04-28	TRANS CANADA SAFETY 1929938 ONTARIO LIMITED			\$521.01
		64511 - FIRE HALL #3 20 LB ABC FIRE EXTINGUISHER	01-03-502125	Fire / Protection PP	
		64509 - FIRE HALL #1 FIRE EXTINGUISHER INSPECTIONS	01-03-502130	Fire / Protection PP	
18841	2025-04-28	WEB PRESS (THUNDER BAY) LIMITED			\$797.32
		W25-29259 - PRINTING COSTS NEEBING NEWS	01-01-501571	General Government	
18842	2025-04-28	BRIAN WRIGHT			\$166.32
		CHQ-REQ-APR 25-2025-MILEAGE - MILEAGE 231 KMS	01-02-501180	Council Expense	
18843	2025-04-28	YELLOW PAGES			\$130.00
		INV05423228 - YELLOW PAGES AD - BLAKE COMMUNITY HALL - 2025 BALANCE	01-15-507230	Recreation	
18844	2025-04-28	HammerTime Carpentry Ltd.			\$5,644.35
		1164 - MUNICIPAL OFFICE / BLAKE HALL CONSTRUCTION PROJECTS	01-01-501430	General Government	
		1164 - MUNICIPAL OFFICE / BLAKE HALL CONSTRUCTION PROJECTS	01-15-507220	Recreation	

**Municipality of Neebing
Voucher Report - April 2025**

3.7-8

18845	2025-04-29	FORT GARRY INDUSTRIES LTD			\$463.47
		F2579438 - 6-13 - ABS MODULATOR VALVE	01-05-503320	Public Works	
18846	2025-04-29	MAXIM TRUCK AND TRAILER			\$273.53
		60P42569 - 6-17 - FUEL FILTER / WIPER BLADES	01-05-503320	Public Works	
18847	2025-04-29	ONTARIO MUNICIPAL FIRE PREVENTION OFFICER ASSOC.			\$150.00
		2025 MEMBERSHIP - 2025 OMFPOA MEMBERSHIP - NEEBING FIRE CHIEF MARK SHRUIFF	01-03-502158	Fire / Protection PP	
18848	2025-04-29	PDR CONTRACTING THUNDER BAY LTD.			\$138,100.12
		P24023 HB - BLAKE HALL / ALF OLSEN - RINK IMPROVEMENTS	01-51-517225	Capital Projects - REC	
18849	2025-04-29	THUNDER BAY TRUCK CENTRE INC.			\$939.55
		I427461 - 6-15 - U BOLT / AIR TANK	01-05-503320	Public Works	
18850	2025-04-29	TOROMONT CAT			\$128.45
		PS091288665 - 420 B/HOE - BELT	01-05-503320	Public Works	
18851	2025-04-30	THUNDER BAY DISTRICT MUNICIPAL LEAGUE			\$895.51
		2025 - 2025 TBDML and NOMA	01-01-501560	General Government	
18852	2025-04-30	ARCHITECTURE49 INC.			\$43,572.99
		20006454 - Fire Bay Design	01-51-531100	Capital Projects - Fire	
PITNEY BOWES	2025-04-28	PITNEY BOWES			\$3,500.00
		POSTAGE APR 17-2025 - POSTAGE METER TOP UP	01-01-501525	General Government	
TD VISA	2025-04-11	TD VISA 0319 - JASPERS			\$1,010.70
		MAR-2025-VISA - MARCH 2025 VISA CHARGES	01-03-502157	Fire / Protection PP	
		APR-7-2025-CREDIT - CREDIT FOR RETURNED GOODS	01-03-502157	Fire / Protection PP	
		MAR-2025-VISA - MARCH 2025 VISA CHARGES	01-01-501518	General Government	
		MAR-2025-VISA - MARCH 2025 VISA CHARGES	01-15-507220	Recreation	
TD VISA	2025-04-28	TD VISA 1474 - SHRUIFF			\$569.94
		MAR 2025 VISA - MARCH 2025 VISA CHARGES	01-03-502145	Fire / Protection PP	
TD VISA	2025-04-11	TD VISA 1992 - JONES			\$10.50
		MAR 2025 VISA - MARCH 2025 VISA CHARGES	01-01-501545	General Government	
TD VISA	2025-04-28	TD VISA 5145 - CHEESMAN			\$1,354.33
		MAR 2025 VISA REFUND - MARCH 2025 VISA REFUND FOR PRODUCT RETURN	01-03-502135	Fire / Protection PP	
		MAR 2025 VISA - MARCH 2025 VISA CHARGES	01-03-502135	Fire / Protection PP	
TD VISA	2025-04-11	TD VISA 5738 - KROMM			\$2,876.10
		MAR 2025 VISA - MARCH 2025 VISA CHARGES	01-01-501545	General Government	
		MAR 2025 VISA - MARCH 2025 VISA CHARGES	01-02-501540	Council Expense	

\$605,039.47

The Corporation of the Municipality of Neebing Administrative Report

Date: May 13, 2025 (For Meeting on May 21, 2025)

To: Mayor and Council

Subject: Administrative Activity Report

Submitted by: Erika Kromm, Clerk-Treasurer

This report updates Council since the last activity report was prepared (May 2, 2025).

General:

1. Meetings, etc.: The list of meetings, events, office closures, etc. is appended.
2. Neebing News: The next deadline for submission to the Neebing News is May 22nd.
3. Landfill Site Work: KGS is continuing to work on the expansion applications for both landfill sites. KGS has been waiting for MECP to schedule another meeting to go over the new submission for Scoble. The Ministry has been taking a long time to respond to any requests.

The college has provided a draft report regarding the current state of Neebing's landfill sites. A finalized report will be presented to council when it is ready.

4. Municipal Properties: Marketing is continuing for the final surplus municipal property.
5. Website Migration: Administration working through the training modules for the new website backend and working to make sure all pages are ready for the switch over. Expected go live is set for June.
6. Fire Hall Leases: The surveys are in progress. The surveyors had requested clarification data points provided by the MNR related to Fire Hall 4 on East Oliver Lake Road. MNR has provided feedback and the work is moving forward.
7. West Oliver Lake: Administration has submitted the reduced scope application to the Ministry of Natural Resources. The MNR requested an adjustment to the drawing provided in the application which reduced the project area on the north side of the municipal road. The next step is for the MNR to conduct consultation with the First Nations.

The MNR also advised that this area has been flagged as a value area for the Gray Fox which is an endangered species. Administration was directed to contact the Ministry of Environment, Conservation and Parks. MECP advised that Neebing will be required to conduct a preliminary screening and depending on what is found, additional permits may be required. Administration will review the requirements and provide a report to Council.

Miller Precast is looking for a timeline to get the vault toilet out of their yard. Neebing may have to move it to the garage until the MNR application is complete.

8. Blake Hall: The cause of the flooding in the Blake Hall basement has been repaired. It was found that the drainpipe leading out of the basement floor had been crushed and pulled away from the floor connection. The pipe has been replaced and reconnected. The contractor also did some gravel work around the building to assist in directing water away from the building.
9. Fire Safety Bay: A meeting will be held on the afternoon of May 14th with the contractor and more information will be available after that meeting.
10. Municipal Audit: The auditors have completed the audit and are included in this agenda to present the draft 2024 Financial Statements.
11. Asset Management Plan: The next O/Reg 588/17 comes into force in July 2025. Administration is working with outside consultants and our own staff to meet the requirements in the Regulation. Three significant updates from our existing plan are required.
 - Asset Management Plans have to be updated every five years. Our Plan is due to be reissued sometime in 2025.
 - Condition scores of all Neebing assets have to be updated to within the past two years of the date of the plan. New Condition scores for all assets are being completed.
 - The Financing Strategy used for all assets must be identified and documented within the Plan. It is anticipated that Neebing will meet the July deadline.

It is expected that we will issue an interim Asset Management Plan and then an updated document once the Strategic Plan has been completed.

12. Pavillion Basketball Nets: One of the backboards on the basketball nets at the pavilion was shattered during a funeral event on May 8, 2025. Administration is working to obtain the replacement parts. After speaking with customer service at Spalding, it is possible the parts will be covered under warranty. Administration will provide an update once Spalding has made a decision.
13. Strategic Plan Update: Administration is working on the draft strategic plan using the direction provided by Council.

Planning:

14. Zoning By-law Amendment: No new applications have been received.
15. Severance Applications: No new applications have been received.
16. Official Plan: MMAH has submitted the Official Plan to the Minister for final approval.

ATTACHMENTS: List of upcoming meetings, events and training courses involving members of Council.

ATTACHMENT: Upcoming Meetings/Events

Date/Time	Meeting	Attendees/Comments
Monday, May 19, 2025 Victoria Day – Office Closed		
May 20, 2025 @ 5:30 pm Virtual	Lakehead Rural Municipal Coalition	Mayor Thibert and Ms. Kromm
May 21, 2025 @ 6:00 pm at the Municipal Office	Regular Council meeting	Open to the public (excepting Closed portion, if any)
May 26, 2025 @ 5:30 pm at the Municipal Office	Neebing Economic Development Advisory Committee	Councillors Hill and Kurikka and Ms. Kromm
May 26, 2025 @ 6:00 pm Virtual	Lakehead OPP Detachment Board – OAPSB Zone 1	Councillor Wright and Ms. Kromm
June 4, 2025 @ 6:00 pm at the Municipal Office	Regular Council meeting	Open to the public (excepting Closed portion, if any)
June 9, 2025 @ 7:00 pm at the Blake Hall	Neebing Recreation Committee	Councillors Coulson and Hill, Mrs. Jones
June 12, 2025 @ 5:30 pm at the OPP Detachment Office	Lakehead OPP Detachment Board	Councillor Wright and Ms. Kromm
June 14, 2025 @ 10 am at the Cemetery	Cemetery Board Clean- Up Day	Councillors Coulson and Hill, Mrs. Jones
June 17, 2025 @ 5:30 pm at the Municipal Office	Neebing Waste Management Committee	Councillors Gardner and Kurikka and Ms. Kromm
June 18, 2025 @ 6:00 pm at the Municipal Office	Regular Council meeting	Open to the public (excepting Closed portion, if any)
June 24, 2025 @ 9:15 am at the Municipal Office	Health & Safety Committee	Councillor Wright and Ms. Kromm
Tuesday, July 1, 2025 Canada Day – Office Closed		
August 11, 2025 @ 5:00 pm at the Municipal Office	Cemetery Board	Councillors Coulson and Hill, Mrs. Jones
November 3, 2025 @ 5:00 pm at the Municipal Office	Cemetery Board	Councillors Coulson and Hill, Mrs. Jones

Known “regular” committee meetings:

Asset Management Meets as required

NEDAC: Meets as required

Recreation Committee: second Monday of each month (7:00 p.m.; Blake Hall)

Cemetery Board: last Monday of mid-quarter months (5:00 p.m.; Municipal Office)

Waste Management Committee: second Monday of each month (5:30 p.m.; Municipal Office)

Lakehead Rural Municipal Coalition: Third Tuesday of every second month (5:30 p.m.)

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 15, 2025 (for May 21, 2025)
To: Mayor and Council
Subject: Roads Report – April 2025
Submitted by: Barry Livingston, Working Roads Foreman

RECOMMENDATION:

This Report is prepared for Council's information.

Equipment Maintenance:

- Routine maintenance is ongoing.
- Unit 6-23 had yearly safety inspection at F.G.I.
- Unit 6-17 had new Power Divider and differential installed at F.G.I.
- 30 Ton Equipment trailer had yearly safety inspection done at F.G.I.
- Stinger teeth bits were installed on CAT 140 Grader for upcoming grading season.
- Snow wing was removed from JD 772 Grader.

Road Maintenance:

- Plowing of regular routes was required once in April.
- Steaming of frozen culverts was ongoing as required.
- Some touch up plowing and sanding was required throughout April.
- Some Potholes were filled as required.
- Centre Line Culvert was changed on Lex Road.
- Gravel was hauled to wash-out areas after heavy rain.
- Some grading of roads was done as needed.
- Cul-de-sac at Little Trout were fixed up after plowing season.
- Areas where plows had dug in during plowing were fixed up.

Landfill Sites

- Landfill sites were cleaned up.

Parks & Building Maintenance

- None listed

Roads Complaints

The following is a summary of the requests for service that were received during the month of April.

- 2025-018 March 27, 2025 Request for Service Blake Scoble Townline Road. Road is lifted near Klages. Happens every year. Place some pylons to warn drivers.
- 2025-019 April 8, 2025 Memory Road driveway damaged by plow during last snow clearing road drops and chipseal was pushed into driveway. There as other damage on Memory Road. Damaged Area fixed up with Gravel April 9, 2025.
- 2025-020 April 14, 2025 Request for Service, Mink Mountain Drive water is overflowing ditch and over the road. Culvert fixed that day.
- 2025-021 April 16, 2025 Request for Service. Landfill site could use some gravel. Gravel placed May 2, 2025
- 2025-023 April 23, 2025 Request for Service. Cloud Lake Road. Driveway culvert is caving-in. Hole filled April 24, 2025.
- 2025-024 April 30, 2025 Request for Service. Candy Mountain Drive. End of driveway washed out by culvert. Washout fixed. Gravel placed and leveled May 2, 2025

ATTACHMENT: List of Vehicles and Equipment

ATTACHMENT: List of Vehicles and Equipment

ID	YEAR	MAKE / MODEL
TRAILERS		
PEQ 134	2017	Steamer Unit 2013, Storage Trailer
PV16	2019	30T Pintle Hitch Trailer
	2003	Tarnal Utility Trailer
	2018	Haulin Trailer and Homewagon
PUBLIC WORKS FLEET		
6-98	1998	1998 Western Star – Out of Service
6-13	2013	Kenworth T800 c/w sander/box/plow
6-15	2015	Peterbilt 367 Plow Truck and Sander
PW-2	2017	Ford F250 Pick-up
6-17	2017	International Plow Trucjk and Sander
PW-1	2020	Ford F250 Pick-up and Plow in Winter
6-23	2023	Peterbilt 367 Plow Truck and Sander
PW-18	2018	Ford F150
PUBLIC WORKS EQUIPMENT		
PEQ126	2002	CAT 140 Grader
PEQ136	2021	John Deere 771 Grader
PEQ128	2015	Rubber Tire 420 CAT Backhoe
PEQ121	2015	Broom Attachment for Backhoe
PEQ133	2016	250 Gallon Tar Kettle
PEQ 124	2021	Club Cadet Lawn Mower
PEQ119	2007	John Deer Brusher and Tiger Boom
PEQ125	2009	Hyundai Tracked Excavator
SCREEN	2003	Screener/Conveyor
CAT950	2004	CAT 950 Loader

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 16, 2025 (for meeting on May 121, 2025)

To: Mayor and Council

Subject: Reserve Report

Submitted by: Laura Jones, Deputy Clerk-Treasurer

RECOMMENDATION:

This report is prepared for Council information.

DISCUSSION:

The Reserve transfers outlined in the 2025 Budget includes the Reserve Transfers identified on the attached Reserve Continuity Spreadsheet.

The Reserve Investment Summary as of March 31, 2025 is also provided. It shows a small gain in the reserve balance since it was last reported December 31, 2025.

Lastly, there is a Memo from One Investment attached that summarizes the transition of our Reserve Investment Account to an outsourced Management firm of PH&N/RBC. This transfection crystallized gains in our reserve funds that will be reported in the 2025 Financial Statements.

ATTACHMENTS: Proposed 2025 Reserve Fund Continuity, 2025 Investment Summary, One Investment Memo

AVAILABLE UPON REQUEST: Investment Reports, Financial Statements,

Municipality of Neebing
Proposed Reserves and Reserve Funds Continuity
2025

		Calculated at Year End							
GL	Opening balance January 2025	2025 PROPOSED BUDGET		2025	2025	2025	2025 ACTUAL		Closing balance
		OUT	IN	Interest	PI Reinvested Income	HISA Interest	Transfer IN	Transfer OUT	
GL 12/31/2024				Per stmts	Per An Stmt	Per stmts			
Reserves									
Reserve Funds									
GL Opening	-								-
For medical bursary	23,724.74		-	-	-	-		-	23,724.74
For forest fire fighting	265,641.28		-	-	-	-			265,641.28
For Park Purposes	120,136.67			-	-	-			120,136.68
For fire department	600,769.50	70,000.00	75,000	-	-	-			605,769.50
For Information Technology	15,463.93	5,000.00		-	-	-			10,463.93
For sick leave gratuity	70,153.16	30,000.00		-	-	-			40,153.16
For landfill - future site	738,711.81	50,000.00	6,000	-	-	-			694,711.81
For Election Material	8,807.03			-	-	-			8,807.03
For OMB Hearings/Planning	85,137.01			-	-	-			85,137.01
For Roads Department	246,525.47		40,000	-	-	-			286,525.47
For Rate Stabilization	1,042,668.06	291,207.00	30,000	-	-	-			781,461.06
For Cannabis Implementation	22,035.23			-	-	-			22,035.23
For Building Department	112.82		-	-	-	-			112.82
Balance of Reserve Funds	3,239,886.71		151,000	-	-	-	-	-	2,944,679.71

ONE Joint Investment Board, HISA and TD Bank Reserve Accounts
2025 Investment Continuity

ONE JIB Money Not Required Immediately (MNRI)

Purchase Price in 2022	Value at Start of Year (2025)	Change <i>(shown on quarterly statements)</i>												Current Value
		January	February	March	April	May	June	July	August	September	October	November	December	
2,360,000.00	2,868,796.93													0.00
in/out														
2,360,000.00	2,868,796.93	0.00	0.00	2,882,827.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,882,827.79

As of March 31, 2025 the value in PI was shown as: \$ 2,882,827.79
Realized Gain on Investment in 2025 \$ -

(as per Quarterly Statements)

Adjusted Value \$ 2,882,827.79

Money Required Immediately
TD Reserve Acct

	Value Jan 1, 2025	Interest <i>(shown on monthly statements)</i>												
		January	February	March	April	May	June	July	August	September	October	November	December	Current Value
	50,370.08	148.73	140.89	118.51										50,778.21
IN/OUT														
0.00	50,370.08	50,518.81	50,659.70	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21	50,778.21

Interest Rate 3.284% 3.050% 2.897%

Total TD Interest Earned in 2024 408.13

(as per monthly Statements)

HISA	Value Jan 1, 2025	Interest <i>(shown on monthly statements)</i>													Current Value
		January	February	March	April	May	June	July	August	September	October	November	December		
IN/OUT	17,311.28	58.13	55.36	82.80											401,758.12
			23,106.27	157,339.23		203,805.05									
	0.00	17,311.28	17,369.41	40,531.04	197,953.07	197,953.07	401,758.12	401,758.12	401,758.12	401,758.12	401,758.12	401,758.12	401,758.12	401,758.12	401,758.12

Interest Rate 3.955% 3.755% 3.525%

Total HISA Interest Earned in 2024 196.29

(as per monthly Statements)

HISA Value at start of year	17,311.28
Total HISA Interest this year	196.29
HISA Transactions this year	384,250.55
HISA End of Year	
Reserve Funds held in Current Account	
TD Res at start of Year	50,370.08
Total TD Interest this year	408.13
TD End of Year	
BALANCE IN MRI Reserve Funds	



MEMO

To: ONE Joint Investment Board (ONE JIB) Participating Municipalities
 From: Judy Dezell and Donna Herridge, Co-Presidents / Co-CEOs
 CC: Denis Kelly, Board Secretary – ONE Joint Investment Board
 Date: May 8, 2025
 Re: Recent changes to your municipal investments under the Prudent Investment Offering

SUMMARY

Your municipality is one of 15 Participating Municipalities in the ONE Joint Investment Board (ONE JIB).

As a follow-up to our November 29, 2024, memo on the same topic, the ONE Investment Board and ONE JIB have fully implemented an Outsourced Chief Investment Officer (OCIO) business model for our Prudent Investment Offering, which increases the number of investment products available and enhances ONE's overall capacity to manage your investment plan as ONE JIB continues to grow.

As a Participating Municipality of ONE JIB, your municipality has successfully transitioned over to the new Prudent Investment offering in March 2025, which has resulted in the crystallization of investment gains that will have to be reported on your 2025 Financial Statements.

BACKGROUND

ONE JIB is a joint local board within the meaning of the *Municipal Act* and constitutes a local board of each Participating Municipality; currently fifteen municipalities participate in ONE JIB.

PH&N Institutional, part of RBC Global Asset Management, is the Sub-Investment Manager for ONE's new Prudent Investment Offering. They were selected through a competitive RFP process and have significant outsourced chief investment officer and Canadian municipal sector experience. All existing ONE JIB clients were informed of this change in early 2024 and updated throughout the process, including at our quarterly Participating Municipalities Meetings. This memo provides a final update on the transition.

THE DETAILS

The new Prudent Investment Offering increases the number of investment fund products available to ONE JIB and the Participating Municipalities. The new Offering also allows Investment Plans to include an additional investment class, known as alternative investments, as deemed appropriate by the Participating Municipality and ONE JIB.

As a Participating Municipality, your municipality was transitioned over to the new Prudent Investment Offering on March 5, 2025. The full transition plan was approved by ONE JIB at their [November 27, 2024 meeting](#). This plan replicated market and risk factor exposures of the



MEMO

existing Outcomes Framework benchmarks referred to in each Participating Municipality's Investment Plan.

As part of the transition, all investments held in the five ONE Investment PI Funds were sold on March 3, 2025, and units of PH&N/RBC Funds were purchased on March 5. This action resulted in significant capital gains distributions from the ONE Investment PI Funds with cumulative investment gains and losses being crystalized for all Participating Municipalities that will have to be reported on your municipal 2025 Financial Statements. There was also interest income earned on cash balances as they transitioned into the new Prudent Investment Funds operated by PH&N Institutional/RBC Global Asset Management.

ONE Investment staff, including our Chief Investment Officer (CIO) and PH&N Institutional, met individually with each Participating Municipality to discuss the transition plan, local circumstances and to confirm that there was no municipal effort required to facilitate the transition.

ONE JIB acknowledges municipal sensitivity to recognizing investment gains and losses as part of the transition but is pleased to report that all investors had positive investment results as part of the change. ONE JIB takes its fiduciary responsibility seriously and will continue to carefully exercise its fiduciary role as it considers any future investment decisions in 2025 and beyond, based on changes to the Municipal Investment Plan for any of the Participating Municipalities during the annual review process and changes to the desired model portfolios.

Following the payment of all applicable Q1 2025 investor rebates to PI Investors (as applicable), ONE Investment is in the process of closing the five existing PI Funds. The quarterly reporting packages issued to investors for Q1 2025 include a supplemental section that summarizes the gains, losses and income recognized during the transition.

As part of the transition to PH&N Funds, there are changes to investor reporting, as well as to the Investment Policy Statement. In the coming months, all Participating Municipalities will receive an overview session to highlight the new monthly and quarterly statements. Also, a revised Investment Policy Statement template will be used for all annual reviews in 2025.

ONE Investment staff is available to answer any questions, on the legislation, current market conditions or ONE's Prudent Investment program. Please have your Treasurer reach out to us as required.

Lastly, as you finalize your 2024 financial statements, you may wish to view the audited financial statements for the ONE Prudent Investment Funds - these are available on the [ONE Investment website](#).



U.S. General Services Administration

RECEIVED

MAY 14 2025

Municipality of Neebing

May 9, 2025

Dear Interested Party:

The United States (U.S.) General Services Administration (GSA) has prepared a Final Environmental Impact Statement (EIS) and Floodplain and Wetlands Assessment and Statement of Findings for the modernization and expansion of the Grand Portage Land Port of Entry (LPOE) within the Grand Portage Reservation of the Grand Portage Band of Lake Superior Chippewa. The Final EIS was developed in accordance with the requirements of the National Environmental Policy Act of 1969 (NEPA), the *GSA Public Buildings Service NEPA Desk Guide*, and other relevant laws, regulations, and Executive Orders. This letter is to notify you that GSA has published the Final EIS and Floodplain and Wetlands Assessment and Statement of Findings, which are undergoing a 30-day wait period, after which time GSA will issue a Record of Decision (ROD).

The existing LPOE is located within the Grand Portage Reservation of the Grand Portage Band of Lake Superior Chippewa (herein referred to as the Grand Portage Band). The Grand Portage Band is serving as a Cooperating Agency for this EIS. The LPOE is located in the far northeast tip of Minnesota, near the Canadian Province of Ontario where the Pigeon River meets Lake Superior. The Grand Portage LPOE serves people and vehicles crossing the U.S.-Canada border between the Grand Portage Reservation in the U.S. and Neebing, Ontario in Canada (**Figure 1**). This Final EIS examines the impacts on the human, natural, and cultural environments from potential improvements at the LPOE, including site expansion, demolition, and new construction.

The purpose of the Proposed Action is for GSA to support the mission of the U.S. Customs and Border Protection (CBP) by modernizing and expanding the Grand Portage LPOE. The existing LPOE does not meet CBP's current needs and does not allow for expeditious and safe inspection of the traveling public. The deficiencies fall into two broad categories: deficiencies in the overall site layout and substandard building conditions. Therefore, to bring the Grand Portage LPOE operations in line with design standards and operational requirements, the Proposed Action is needed to 1) address space constraints and inefficient traffic flows; 2) shorten and expedite vehicle processing time, to include improving daily commutes across the U.S.-Canada border; 3) decrease congestion and long wait times during the peak travel season; 4) allow CBP to process a higher volume of vehicles traveling to and from Canada, to include further accommodation of potential future spikes in travelers crossing the U.S.-Canada border; and 5) provide a wider single lane for large semi-trucks hauling wind turbine components from Canada. In addition, GSA has identified a requirement to upgrade the power supply running to the LPOE via an existing utility right-of-way (ROW) that parallels Highway 61 to support operations of the modernized and expanded Grand Portage LPOE. The electrical upgrades are necessary to provide electrical capacity to the modernized and expanded Grand Portage LPOE. The current electrical supply, which consists of one-phase power, does not provide sufficient electrical capacity to power the proposed new facilities.

The Final EIS's Proposed Action assesses the single alternative. The Proposed Action would consist of modernization and expansion of existing Grand Portage LPOE facilities, including the removal of all existing LPOE buildings. GSA would replace the Grand Portage LPOE with a modernized facility on an expanded footprint, increasing the existing 5.7-acre operational area



to an operational footprint of approximately 10.4 acres. A small, temporary incursion outside of the Minnesota Department of Transportation (MnDOT) easement would be required on the north side of the project footprint for construction, but the operational footprint would be entirely within the MnDOT easement (**Figures 2 and 3**). The Proposed Action would also include the installation of a 7.3 mile three-phase power line to upgrade to the electrical distribution system leading to the LPOE (**Figure 4**).

The No Action Alternative is also considered to satisfy NEPA's requirements for analyzing "no action." Under the No Action Alternative, there would be no construction at the Grand Portage LPOE and current operations would continue. The No Action Alternative provides a baseline for comparison with impacts from the Proposed Action.

The Proposed Action would seek to increase inspection capacity and improve traffic flow at the LPOE. Key aspects of the Proposed Action are shown in **Figure 3** and would include:

1. Establishment of applicable agreements with the Grand Portage Band and in coordination with MnDOT to expand the LPOE footprint from approximately 5.7 acres to a total operational footprint of 10.4 acres; **Figure 2**;
2. Demolition of the existing LPOE main building, commercial inspection / GSA garage, primary inspection canopy, and auxiliary structures;
3. Construction of a new LPOE main building, secondary hard inspection, secondary canopy, enclosed government parking, non-intrusive inspection (NII) building, commercial inspection, primary inspection canopy and booths, and auxiliary structures and paving;
4. Construction of five primary inspection lanes, two enclosed secondary inspection bays, and two outdoor secondary inspection bays; and
5. Construction of utilities systems, to include a new septic system, propane tank, stormwater management facilities, water treatment infrastructure that may include a new water supply well, emergency generator, and communications infrastructure. Geothermal and solar technologies will also be considered and may be incorporated into the facility design.

The Final EIS analyzes the potential environmental impacts of the proposed alternatives on environmental resources including geology, water, biological resources, air quality, noise, traffic and transportation, land use and visual resources, infrastructure and utilities, socioeconomics, cultural resources, and human health and safety. The Final EIS concludes that impacts to all resource areas would be less-than-significant (i.e., negligible, minor, or moderate). Impact reduction measures are presented in the Final EIS to reduce potential adverse effects.

GSA is currently conducting formal consultation with the Tribal Historic Preservation Officer (THPO) as required under Section 106 of the NHPA to determine impacts to historic properties. Mitigation measures may be determined in consultation between GSA, the THPO, and applicable consulting parties. Correspondence with the THPO to date and GSA's preliminary findings are incorporated in the Final EIS.

Under the Endangered Species Act (ESA), GSA coordinated with the U.S. Fish and Wildlife Service (USFWS) per Section 7 requirements to determine effects to federally protected



species. GSA determined there would be no adverse effects to federally threatened or endangered species with implementation of impact avoidance measures; USFWS concurred with these findings. GSA's findings and correspondence with USFWS are incorporated in the Final EIS.

The project area occurs within a region unmapped by the Federal Emergency Management Agency for floodplains and floodways. As information is currently unavailable that definitively indicates the presence or location of floodplains relative to the project area, GSA has assumed that the project area is located within a 1-percent-annual-chance or 0.2-percent-annual-chance floodplain for purposes of complying with Executive Order 11988, *Floodplain Management*, and the GSA *Floodplain Management Desk Guide*, and until such time that a floodplain hazard study can be conducted. In addition, based on a wetland delineation conducted for the project, approximately 3.3 acres of wetlands occur within the project area. GSA prepared a Floodplain and Wetlands Assessment and Statement of Findings addressing potential impacts on floodplains and wetlands, which is included in the Final EIS. Final design of the Grand Portage LPOE would incorporate standard measures, including those specified in GSA Interim Core Building Standards as well as by the authority having jurisdiction, to reduce or manage stormwater flows as well as any potential impacts to the floodplain if present. GSA would coordinate as necessary with the Grand Portage Band to obtain appropriate permits and approvals related to wetlands disturbance under the Clean Water Act. Further, GSA would consider options to minimize, avoid, or mitigate potential impacts, as required by the U.S. Army Corps of Engineers and/or the Grand Portage Band.

The Final EIS can be downloaded from the GSA website at <https://www.gsa.gov/about-us/gsa-regions/region-5-great-lakes/buildings-and-facilities/minnesota/grand-portage-land-port-of-entry> or can be viewed in person at the following locations:

- Grand Portage Tribal Council Office, 83 Stevens Rd, Grand Portage, MN 55605
- Grand Portage Community Center, 73 Upper Rd, Grand Portage, MN 55605
- Grand Portage Trust Lands, 27 Store Rd, Grand Portage, MN 55605

If you wish to provide any final written comments concerning the Final EIS or Floodplain and Wetlands Assessment Statement of Findings, they must be received or postmarked by June 8, 2025 and can be submitted by email to Matthew Heiman, Senior Project Manager, at matthew.heiman@gsa.gov (include **Grand Portage LPOE Final EIS** in the subject line) or mailed to:

ATTN: Matthew Heiman, GSA Senior Project Manager
Grand Portage LPOE Final EIS
 U.S. General Services Administration
 c/o Potomac-Hudson Engineering, Inc.
 77 Upper Rock Circle, Suite 302
 Rockville, MD 20850

For more information on the Final EIS, please contact Matthew Heiman at 612-615-6172 or matthew.heiman@gsa.gov.

Thank you for taking the time to consider this project. If this letter has not been sent to the correct representative, please help us update our records. If you have any questions, please



contact me directly by email at matthew.heiman@gsa.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Heiman", written over a light blue horizontal line.

Matthew Heiman
GSA Senior Project Manager
GSA | Public Buildings Service

Attachments:

Figure 1. Location of Grand Portage LPOE

Figure 2. Project Footprint for Modernized and Expanded Grand Portage LPOE

Figure 3. Proposed Action Layout

Figure 4. Proposed Three-Phase Power Line Route

**Final Environmental Impact Statement
Land Port of Entry Modernization and Expansion Project
Grand Portage, Minnesota**

**U.S. General Services Administration
Great Lakes Region (Region 5)**

The map displays the Grand Portage Reservation in Minnesota, bordered by Lake Superior to the east and the Pigeon River to the north. The reservation boundary is marked with a thick brown line. A pink-shaded area represents the Grand Portage Village. A red star indicates the Project Location, situated near the Grand Portage State Park Welcome Center (marked with a green star). The map includes a north arrow and a scale bar from 0 to 2 miles. A legend in the bottom right corner defines the symbols used. An inset map in the bottom right corner shows the project location within the state of Minnesota, relative to neighboring states (ND, SD, IA, WI, MI) and the United States-Canada border.

Legend

- ★ Project Location
- ★ Grand Portage State Park Welcome Center
- ▭ Grand Portage Reservation
- ▭ Grand Portage Village
- ▭ National Monument/State Park
- ▭ United States - Canada Border

Map Labels:

- Pigeon River
- Grand Portage National Monument
- Grand Portage Reservation
- Grand Portage State Park
- Project Location
- Grand Portage Village
- Lake Superior
- 61

Figure 2. Project Footprint for the Modernized and Expanded Grand Portage LPOE

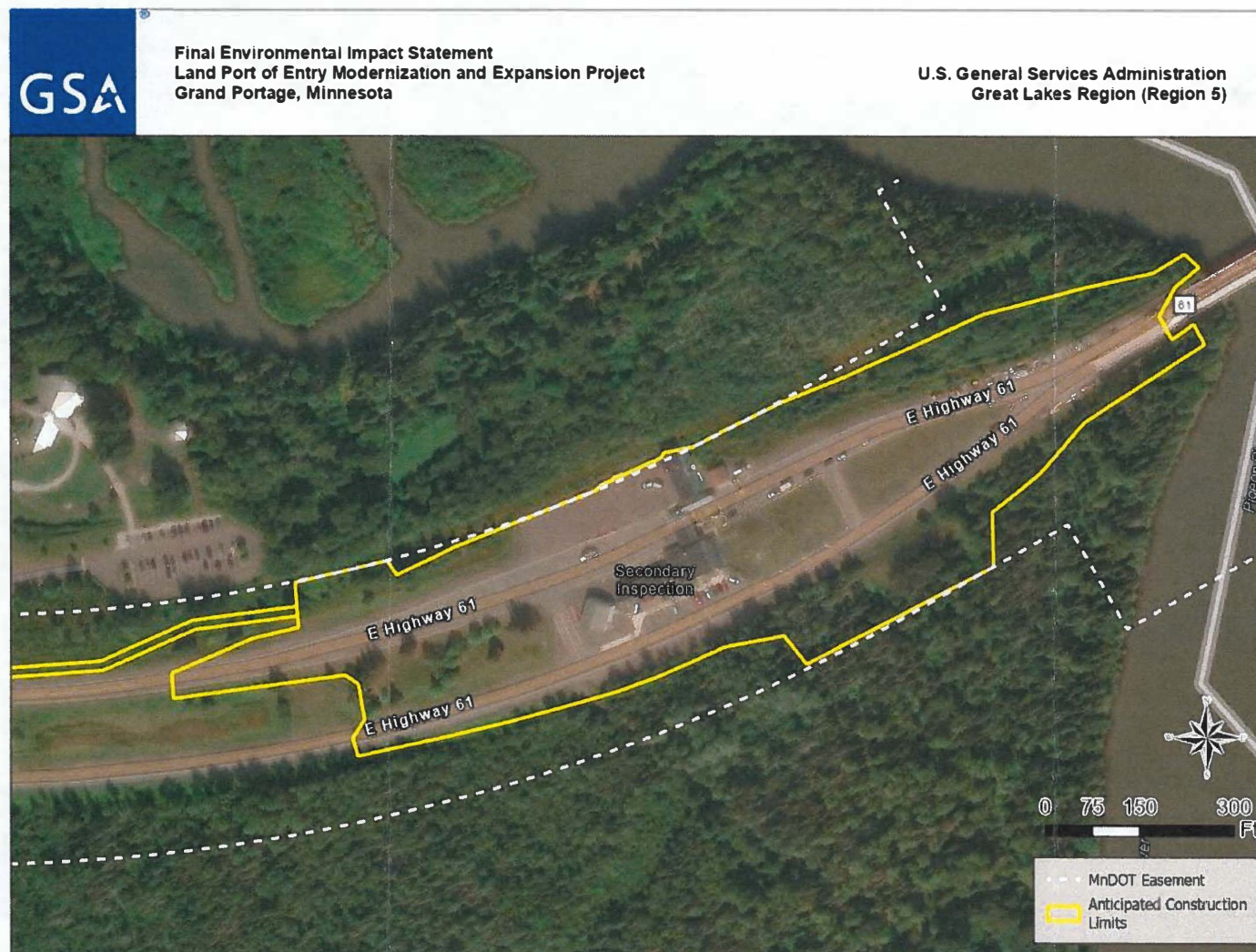


Figure 3. Proposed Action Layout

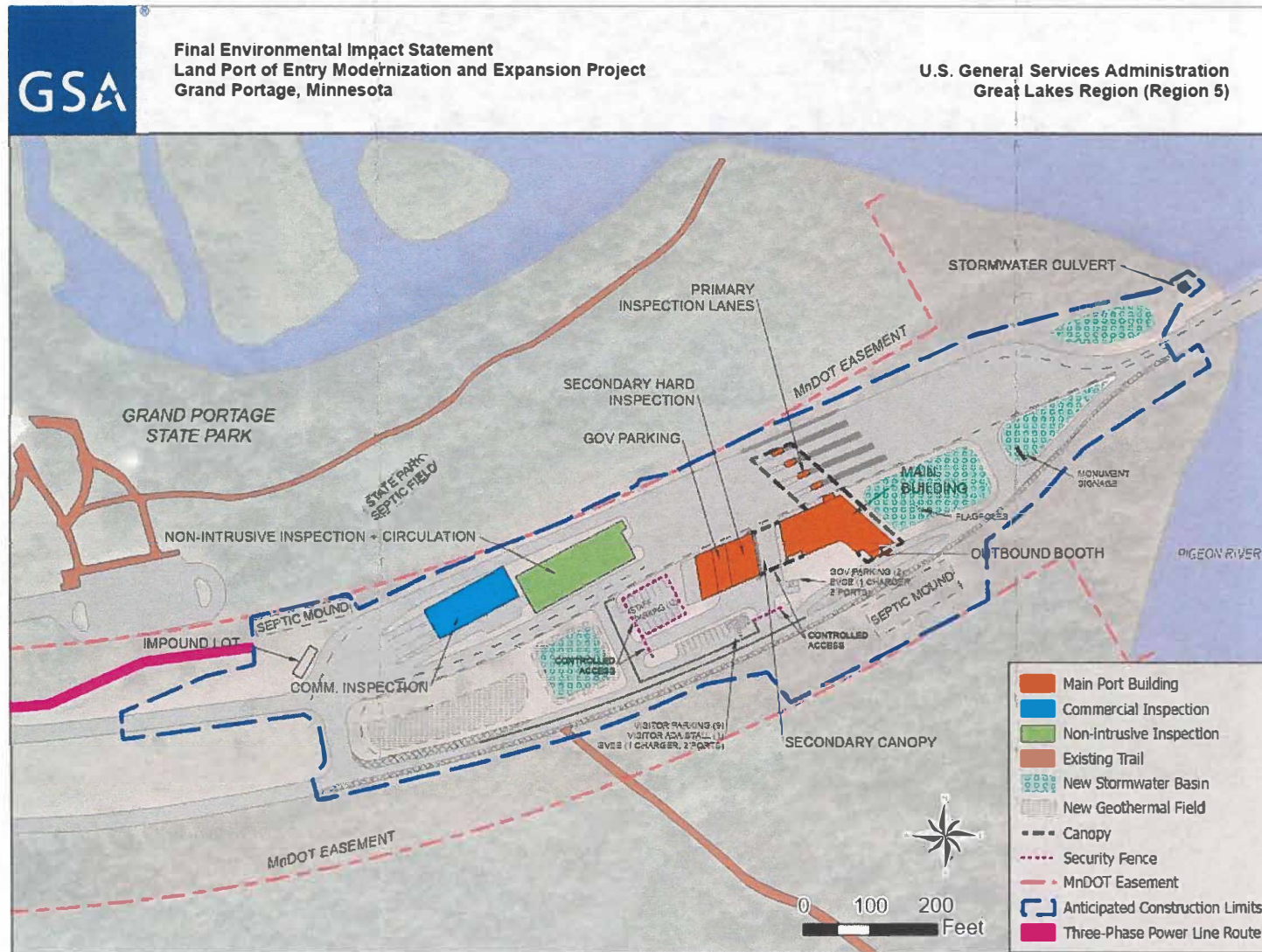
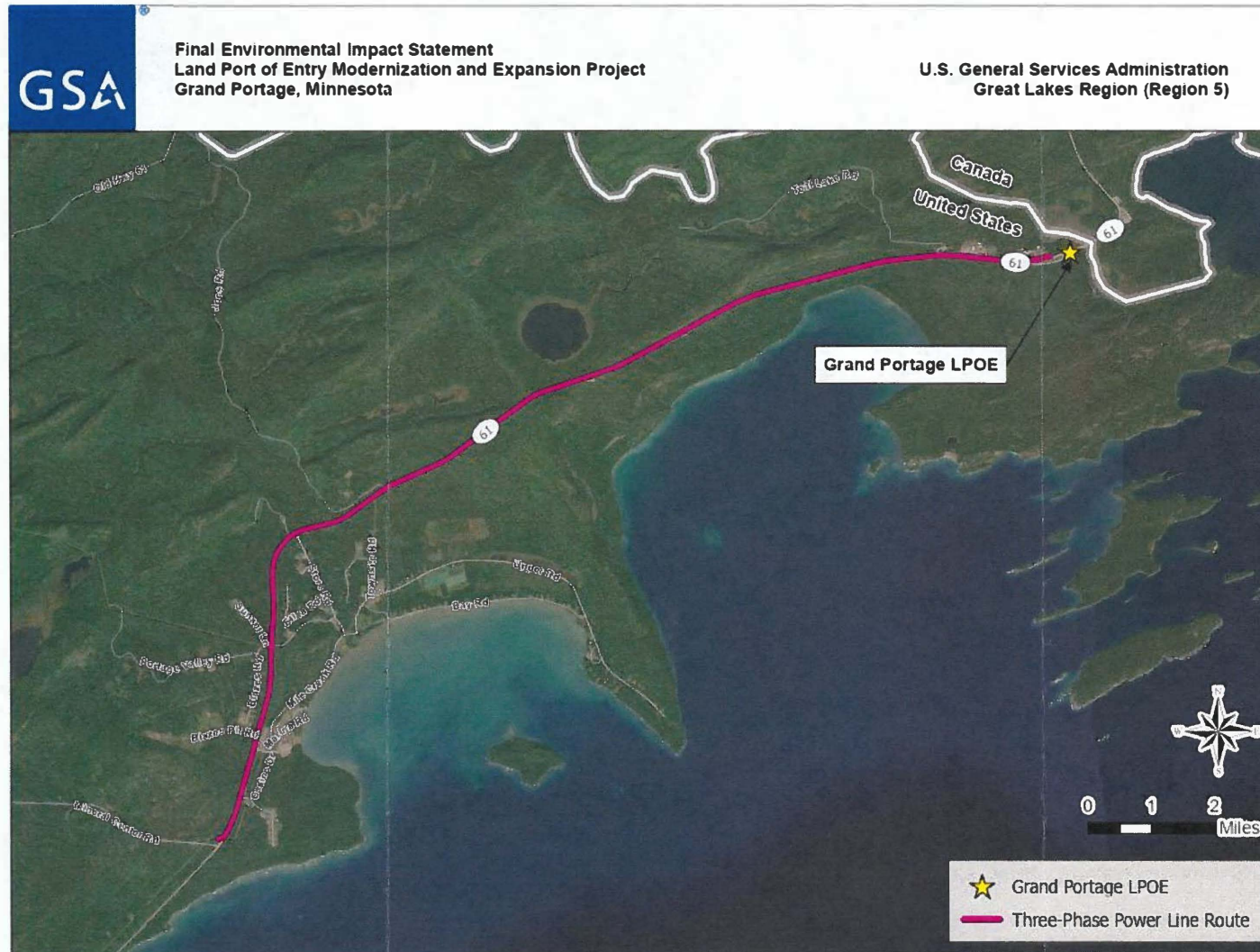


Figure 4. Proposed Three-Phase Power Line Route



The Corporation of the Municipality of Neebing Administrative Report

Date: May 16, 2025 (for meeting on May 21, 2025)

To: Mayor and Council

Subject: Exclusion of Amortization, Post-Employment Benefits and Asset Retirement Obligations from Budget

Submitted by: Laura Jones, Deputy Clerk - Treasurer

RECOMMENDATION

It is recommended that the Administrative Report dated May 16, 2025 respecting the exclusion of amortization, post-employment benefits and Asset Retirement Obligations expenses from the 2024 Budget, as required under Ontario Regulation 284/09, be received for information.

SUMMARY

This report provides the information necessary to provide disclosure under Ontario regulation 284/09 that requires municipalities to report to Council when certain expenses are excluded from the budget and the resulting impact on the overall accumulated surplus of such transactions.

Accumulated surplus is the net difference of revenue and expense and includes investment in tangible capital assets and the unfunded liabilities of post-employment benefits, debt and landfill closure and post-closure liability. Accumulated surplus is an indicator of a corporation's financial well-being; the greater the accumulated surplus, the better financially a corporation is doing.

1. Amortization expense for 2025 is estimated to be \$823,930. This amount is not funded by a reserve contribution in 2025. [Net effect on accumulated surplus: decrease of \$823,930.]
2. Post-employment expense for accrued sick leave for employees that are eligible for this benefit has historically not been fully included in the annual budgets. This is also true in 2025; it remains partially unfunded. The shortfall is estimated to be \$98,558. This liability is currently partially offset by a balance of \$70,153 in the Sick Leave Reserve Fund. [Net effect on accumulated surplus \$28,405.]
3. Asset Retirement Obligations (buildings, pits, Solid waste landfill closure and post-closure liabilities) for 2025 is estimated to be \$1,860,238 (increase of \$127,138 over 2023). This liability is currently offset by a balance of \$738,712 in

the Landfill Closure and Post-Closure Liability Reserve Fund. [Net effect on accumulated surplus: decrease of \$1,121,526]

4. In not including amortization expenses, post-employment expenses and Asset Retirement Obligatory expenses in the 2024 Budget, the total estimated change in the accumulated surplus of the municipality for 2025 is a decrease of \$1,973,861.
5. In not fully budgeting for the amortization expense, there will be an estimated deficit of \$823,930.]shown on the 2024 Financial Statements. Neebing's Capital Plan shows increases in future Reserve Fund Contributions for Asset Replacement. However, a sustained period of increasing reserve are required to fund future tangible capital asset replacements.

BACKGROUND

In 2009 the Province approved legislation which changed financial reporting and budget requirements of municipalities. These changes address the implementation of PSAB 3150 which requires the recording of the historical cost of tangible capital assets and related annual amortization expense on municipal financial statements. The *Municipal Act*, 2001, as amended, requires that municipalities prepare balanced budgets which include all the annual expenses of the municipality. With the implementation of tangible asset accounting, amortization, post-employment benefits and landfill closure and post-closure costs became an annual expense of a municipality. However, the Province recognized that the requirement to include amortization expense in municipal budgets could have significant impacts in municipal tax levy requirements. For many municipalities, the amount being raised through property taxes to fund capital asset renewals is much lower than the annual capital asset amortization expense as reflected in the financial statements.

In recognition of this concern, Ontario Regulation 284/09 enacted under the *Municipal Act*, 2001, as amended, allows municipalities to exclude amortization, post employment liability, and landfill closure and post-closure expenses from their annual budgets, but imposes reporting requirements to inform Council of the impact of excluding these costs. Prior to adopting a budget for the year that excludes the noted expenses, a municipality shall prepare and adopt by resolution a report about the excluded expenses. The report shall contain the following information:

1. An estimate of the change in the accumulated surplus of the municipality; and
2. An analysis of the estimated impact of the exclusion of any of the expenses on the future tangible capital asset funding requirements of the municipality.

DISCUSSION

Amortization Expenses and Impact on Accumulated Surplus

PSAB requires amortization to be based on historical costs and it is the Municipality's policy to calculate amortization on a straight-line basis over the useful life of an asset. Amortization expense is an indicator of the cost of infrastructure utilized during the year which will ultimately be replaced and reduces the year end accumulated surplus balance. The amortization expense is also an indication of the *minimum* amount the Municipality should be setting aside annually for future asset replacement. It needs to be recognized that the amortization expense is a *minimum* amount to be set aside since it is based on historical costs of assets and not future replacement costs, which due to inflation, will cost more.

Amortization expenses were never budgeted for prior to the full accrual accounting rules. Municipalities traditionally used funds held in reserve and reserve funds or long-term borrowing to finance asset replacements.

For 2025, taking into consideration existing assets, the amortization expense is estimated to be \$823,930. The difference between the estimated amortization expense of \$823,930 and reserve contributions of \$0 indicates a funding gap of \$823,930. The impact of not budgeting for amortization in the budget is that the accumulated surplus of the municipality at the end of 2025 will be reduced by \$823,930 which will also show as a deficit on the 2025 Financial Statements.

Post-Employment Benefits and Impact on Accumulated Surplus

It is estimated that as of December 31, 2025, the post-employment benefit liability (accrued sick days to be paid out), will be \$98,558 which is \$28,405 less than the balance in the Reserve Fund. Since this reserve is nearly fully funded there is no effect on the accumulated surplus.

Asset Retirement Obligations

Prior to 2023, only Solid Waste Landfill Closure and Post-Closure Expenses were shown on this report. Changed to Public Section Account Standard PS 3280 on January 2023, requires that all Asset Retirement Obligations (ARO) are reported. This includes estimates of future obligations for remediation for the two Neebing-owned gravel pits at Sandhill and in Stanley, remediation expenses related to Asbestos Abatement in the Old Municipal Office and Hall 5, and Solid Waste Landfill Closure and Post-Closure Expenses.

Total Asset Retirement Obligations in 2024 are shown as \$1,860,238. This amount was determined based on total undiscounted expenditures of \$2,375,521 present valued at a discount rate of 4.58% as follows:

- Buildings with asbestos 1 –12 years
- Landfill Closure Costs 5-27 years
- Landfill Post-Closure Costs 25 years
- Gravel pits 40-100 years

Payment to settle the asset retirement obligations related to the Hall 5 occurred in 2024 and will not be reported in the 2024 ARO calculation, nor will it be reported going forward. Payment to settle the asset retirement obligations related to the Old Office building, which has Asbestos fibres in the drywall mud, will occur at the end of its life. Payment to settle the asset retirement obligations related to the landfills will occur at regular intervals throughout its remaining useful life and its post-closure monitoring period of 25 years. Payment to settle the asset retirement obligations for the gravel pits will occur at the end of their useful life. t

To cover this future liability, the Municipality currently maintains a Landfill Reserve Fund. The balance in the fund is currently \$738,712 (as of December 31, 2024). Landfill service fees (estimated to be \$6,000) are budgeted to be transferred to the Landfill Reserve in 2025, for a total current year end balance of \$744,712 plus any accumulated interest during the year.

It is noted that the estimates for the landfill liability may be subject to change in future years, given a variety of factors, including efforts with the recycling program, revised usage calculations, legislative amendments, expansion approvals, etc.

OPTIONS AND FINANCIAL IMPLICATIONS

Council has the option to undertake budgeting for the full amortization, post-employment benefits and Asset Management Retirement Obligations each year.

FINANCIAL IMPLICATIONS

All financial amounts in this report are estimates at this time and will be verified as part of the 2025 year-end audit.

To include the full amounts of amortization, post-employment expenses and Asset Management Retirements expenses in the 2025 budget would have required additional funding of approximately \$2,684,168: \$823,930 for amortization and \$1,860,238 (ARO). The levying of this additional amount would have resulted in a tax rate increase of 86.06%.

While the Municipality is currently contributing some money from tax revenues on an annual basis for capital and capital related reserve/reserve funds, this is not sufficient to offset future asset replacements and Asset Retirement Obligations including solid waste landfill closure and post closure costs. Costs for the construction or purchase of new assets that are not intended to replace current assets also need to be taken into consideration when considering future capital money required. The Asset Management Program will assist with this issue.

In not budgeting for amortization, the 2025 financial statements will show an estimated over expenditure (deficit) of \$2,684,168 compared to budget, and a matching decrease in accumulated surplus.

-----Original Message-----

From: noreply@neebing.org <noreply@neebing.org>

Sent: May 16, 2025 4:11 PM

To: Neebing <neebing@neebing.org>

Subject: Ministry of Natural Resources Angler Survey

Good afternoon,

I am a biologist with the Ontario Ministry of Natural Resources and I am reaching out to you today because my team is planning to survey/interview anglers at various boat launches across Lake Superior this summer. The survey is completely voluntary and we would have our staff stationed at different public boat launches to be able to interview anglers. we have run this kind of survey in many fishing spots across Lake Superior for many years.

I am reaching out to inform you that we are planning to conduct a survey at some of the public launches located in the Neebing township including:

Pine Bay public launch

Sturgeon Bay Public launch

Little Pigeon Bay Public launch

Our team would send one staff member to park a vehicle near the launch and approach anglers asking if they would like to participate in the survey. We would rotate through these launches across the summer and plan for the survey to start in the last weeks of may and conclude at the end of August.

I wanted to inform you of our plan so we could address any questions or concerns you might have. Please email me back if you have concerns or require any additional information. I would be happy to help.

Thank you for your time,
James Benjamin Wood

Origin: <https://www.neebing.org/Modules/contact/search.aspx?s=kMFTAgqheC3VGuEcL3IbkAeQuAleQuAl>

This email was sent to you by James Benjamin Wood<james.wood@ontario.ca> through <https://www.neebing.org>.

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 16, 2025 (For Meeting on May 21, 2025)

To: Mayor and Council

Subject: Proposed 2025 Budget

Submitted by: Laura Jones, Deputy Clerk/Treasurer

RECOMMENDATION:

Approve the 2025 budget as presented as Schedule A of Bylaw 2025-020 which appears later in this agenda.

BACKGROUND/DISCUSSION:

Municipal budgets are reviewed several times prior to being passed. The first draft was reviewed in January 2025, the second draft was reviewed in March. Council approved updates to some budget line items, and anything that was changed since the second draft was discussed is identified below.

The tax rate increase proposed in previous drafts remains unchanged at 4%. This includes the growth in assessment of 0.4% and a ratepayer increase of 3.6%. A 4% increase was identified during the capital planning process as necessary to support future capital projects such as vehicle replacements.

GENERAL REVENUE:

Line 25 Cash Surplus (Deficit) from Previous Year was set to \$47,466 as per the information obtained from the Auditors.

Line 26 Transfer from Rate Stabilization Reserve increased to \$291,207

With Provincial and Federal elections held in early 2025, Neebing has not heard whether we have been successful with various application grants. The application grant assumptions used in this budget are:

- Line 6 Other grants: Neebing will be successful with a Provincial Recreation Grant (grant amount \$284,066.30, Neebing matching contribution from Reserves Recreation and Rate Stabilization \$117,742.70)
- Neebing will not be successful with other Application grants in 2025.

OPERATING EXPENDITURE CHANGES

- Line 171 Land Ambulance we set to the 2025 Actual amount of 356,017.

CAPITAL EXPENDITURES

- Line 228 Park Projects increased \$25,000 to include a cistern and storage at Blake Hall.

ATTACHMENTS: Please See Schedule A of Bylaw 2025-023

AVAILABLE UPON REQUEST: Past Budgets, Capital Plan, more information on various line items, etc.

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 9, 2022 (For Meeting on May 15, 2022)

To: Mayor and Council

Subject: Scheduling Summer Council Meetings

Submitted by: Erika Kromm, Clerk-Treasurer

RECOMMENDATION:

Administration requires Council's direction on meeting date scheduling in July and August.

BACKGROUND:

Summer Council meetings (July and August) are typically held only once per month. The Procedural By-law requires that "The Council will, at or prior to the second Regular Council Meeting in June, by resolution, schedule the meetings for July and August". If Council is ready to schedule them, it is suggested this be undertaken.

DISCUSSION:

Ordinarily Administration would recommend spacing out the meetings as evenly as possible, which would mean scheduling the meetings on July 16th and August 13th. These dates would allow for a three-week gap between each of the meetings. As always, if something urgent comes up in between, a Special Meeting can be called to address those matters.

The AMO Conference is being held from August 17 - 20, so this meeting schedule will not impact those who will be attending the conference.

Council is free to pick any other dates that might work better for the majority.

ATTACHMENT: Calendar

AVAILABLE UPON REQUEST: Any relevant legislation, prior reports, meeting calendars, minutes, etc.

ATTACHMENT: CALENDAR

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
JUNE 2024						
8	9	10	11	12	13	14
15	16	17	18 Regular Council Meeting	19	20	21
22	23	24	25	26	27	28
JULY 2024						
29	30	1 Canada Day	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16 Proposed Meeting Date	17	18	19
20	21	22	23	24	25	26
AUGUST 2024						
27	28	29	30	31	1	2
3	4 Civic Holiday	5	6	7	8	9
10	11	12	13 Proposed Meeting Date	14	15	16
17 AMO Conference	18 AMO Conference	19 AMO Conference	20 AMO Conference	21	22	23
24	25	26	27	28	29	30
SEPTEMBER 2024						
31	1 Labour Day	2	3 Regular Council Meeting	4	5	6

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 13, 2025 (For Meeting on May 21, 2025)
To: Mayor and Council
Subject: AMO Conference Delegations
Submitted by: Erika Kromm, Clerk-Treasurer

RECOMMENDATION

Administration seeks Council's direction regarding delegation requests for the AMO Conference.

DISCUSSION

The AMO Conference is being held in Ottawa from August 17 - 20, 2025. Administration has booked Councillor Hill and the Clerk-Treasurer for the conference.

Delegation requests are open until May 30, 2025. Administration is seeking direction from Council on which requests to make for this conference.

Some possibilities could include:

- MMAH regarding building inspections for the unincorporated territory.
- Ministry of Energy and Mines regarding expanding renewable energy options.
- Ministry of Natural Resources regarding proposed Crown Land disposition at West Oliver Lake or regarding the expansion of the biomass fuel industry.
- MTO regarding truck and highway safety.
- Solicitor General for increased support to resolve the facility and staff shortages related to dangerous dogs and dogs running at large.

ATTACHMENT: None

AVAILABLE UPON REQUEST: None

The Corporation of the Municipality of Neebing Administrative Report

Date: May 16, 2025 (For Meeting on May 21, 2025)

To: Mayor and Council

Subject: Proposed 2025 Budget

Submitted by: Laura Jones, Deputy Clerk/Treasurer

RECOMMENDATION:

Administration seeks direction from Council regarding improvements to the Blake Hall grounds.

DISCUSSION:

Playground Location

The playground at the municipal office is scheduled to be dismantled starting June 9th and will be relocated to Blake Hall. Council is requested to identify a location for the new playground. A diagram of the Blake Hall grounds showing a proposed is attached to this report for review.

Outbuilding/Storage/Cistern/Pump

Currently, flooding requires coordination between rink maintenance volunteers, emergency services volunteers and tanker availability. The new rink takes less water to flood. Often only a small portion of a tanker's water is required to flood the whole rink. With the increased use at Blake Hall, it would be useful to have the capability of being able to flood more often. It was recommended that a cistern system on the property would be useful to hold water. That way emergency services volunteers could fill the cistern when they have availability and rink volunteers could flood the rink as needed. Flooding would require a cistern, a pump for the cistern and a heated area to store the pump and hose. It would also make sense to build the structure large enough to have storage for a snowblower, shovel and broom for the rink, as well as storage for future recreation items such as a BBQ, games supplies (e.g. badminton, basketballs, cornhole stand), picnic tables, etc.

Council may be interested in moving the Sea Can at the Municipal Office to Blake Hall, but it may be better to build one structure that can meet both the pump house/cistern need and the storage need. The Sea Can currently holds supplies from NFRA, the municipal office and the picnic tables.

The Deputy Clerk-Treasurer had an informal discussion with NOHFC regarding grant funding possibilities for the utility building and NOHFC is interested in seeing a application for this building from us. If approved, the building and cistern could be funded at 75%

If Council wishes to proceed with the cistern/storage building project, Administration recommends that Council provides the authority to apply for the funding.

Gazebo

The gazebo at the municipal office will need to be relocated. The building contractor may want the gazebo to remain for their staff during the fire safety bay build, but at some time the gazebo will need to be relocated.

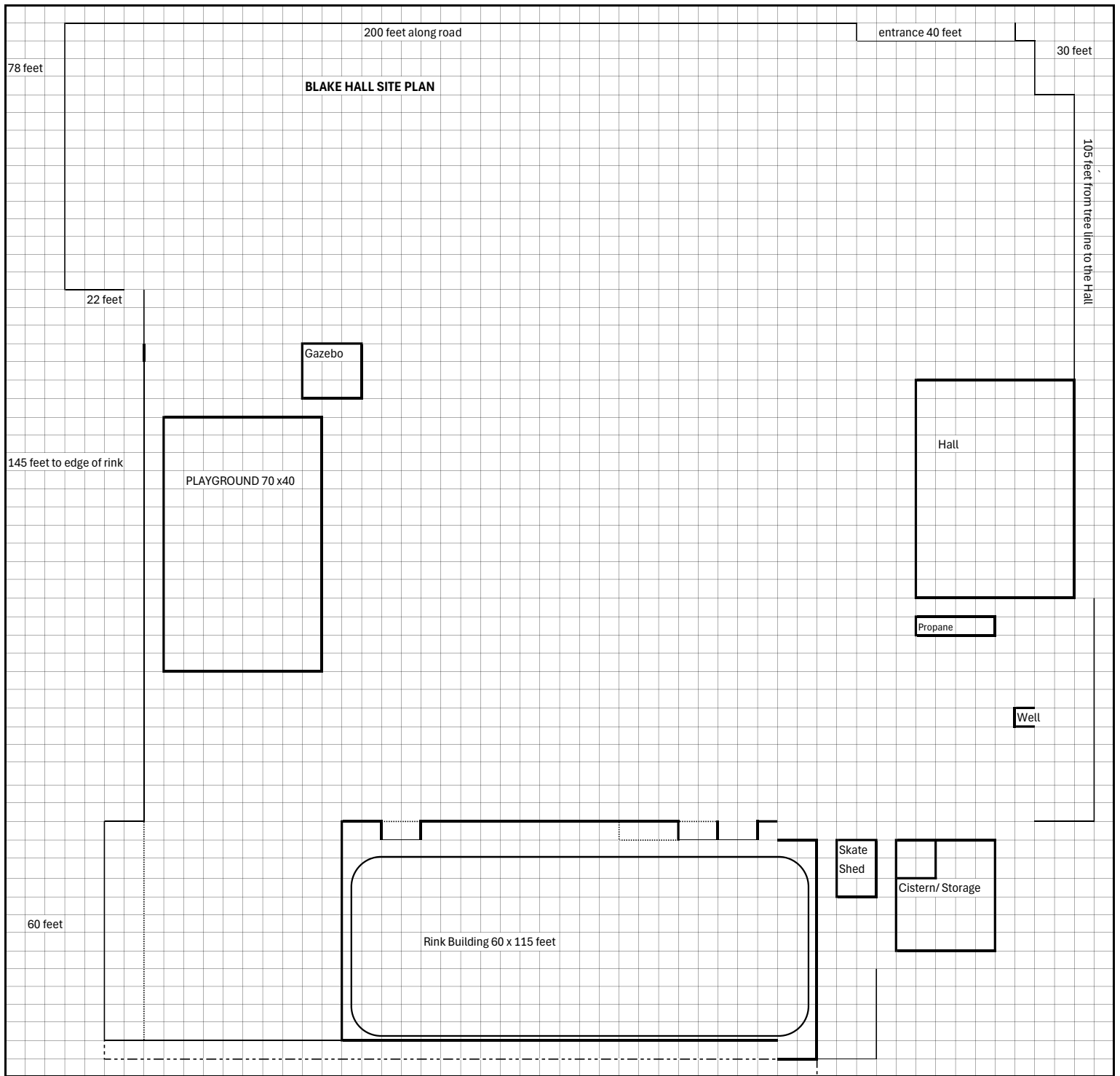
Administration seeks direction from Council regarding a location to reinstall the gazebo.

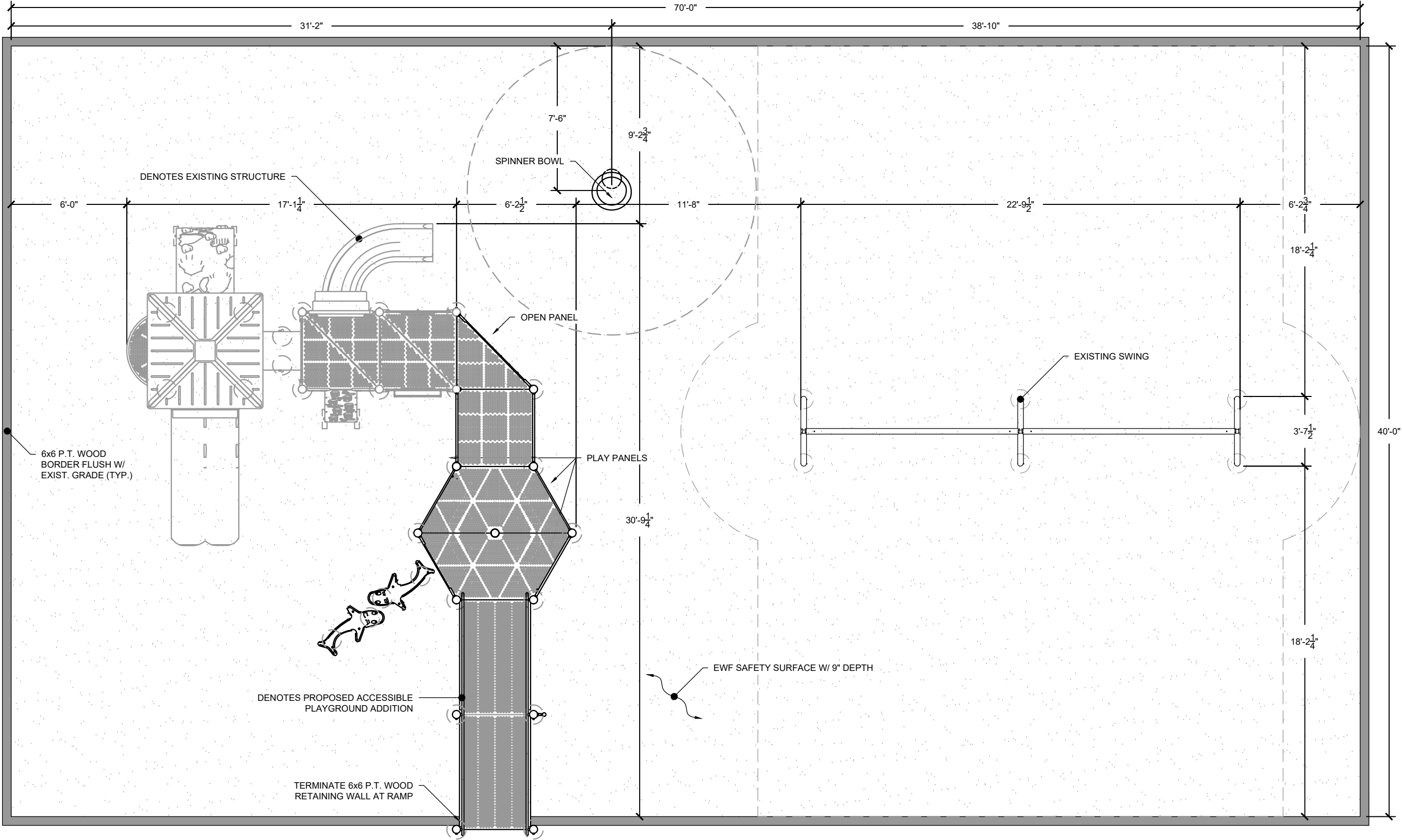
ATTACHMENTS: Arial View of Grounds, Site Plan, and Playground Layout

AVAILABLE UPON REQUEST: None

ATTACHMENTS: Arial View of Grounds, Site Plan, and Playground Layout







**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 13, 2025 (For Meeting on May 21, 2025)
To: Mayor and Council
Subject: Security Camera Registration Program
Submitted by: Erika Kromm, Clerk-Treasurer

RECOMMENDATION

Administration recommends that Council approves participation in the security registration program with the OPP.

DISCUSSION

Through the OPP, Neebing has the option to sign on to a security camera registration program. This allows property owners to register their security cameras, CCTV systems or doorbell cameras into a database that will allow police to quickly see if there any cameras in an area where there is an ongoing investigation.

The system does not allow the police access into homeowner accounts, it only notifies police of the location and the view that is captured by each camera. Police are still required to request permission for the footage from each property owner. They are under no obligation to provide the footage.

CAMSafe was created by the Belleville Police Service in 2020. Then in 2022, the OPP signed on as a partner and then in 2023 formally made it available to all detachments. In the Northwest, participating communities include Kenora, Dryden Ignace, Sioux Lookout and Nipigon. Thunder Bay runs a similar program but they don't use the CAMSafe registry.

There is no cost to participate in the program. If Council wants to participate, then there is a contact in the OPP's Northwest Regional Headquarters that would set it up. They would prepare the media release and social media post. They will also do a door-to-door campaign with flyers if Council wants to target a specific area.

A registry like this will help to make investigations more efficient and contribute towards the safety and wellbeing of the community.

ATTACHMENT: None

AVAILABLE UPON REQUEST: None

**The Corporation of the Municipality of Neebing
Administrative Report**

Date: May 16, 2025 (For Meeting on May 21, 2025)

To: Mayor and Council

Subject: Road Matters – Podres Road East

Submitted by: Erika Kromm, Clerk-Treasurer

RECOMMENDATION

Administration seeks direction from Council regarding various matters relating to Podres Road East.

DISCUSSION

On May 14, 2025, Council met with the property owners of the lots along the unopened road allowance beyond the boat launch area at West Oliver Lake. The lots are part of the plan of subdivision registered as M66.

During this meeting, the property owners raised concerns over various road issues. The concerns are summarized below. Each road area is addressed separately in this report.

1. The road between the public boat launch and the start of the subdivision road (M66) - The municipal road ends at the boat launch. The roads crew maintains the area around the beach but does not maintain the road beyond that. The road beyond this point has no PIN and runs along a large parcel of Crown land. The MNR has advised us that it is their opinion that it is the Municipality's shoreline road allowance and does not belong to the province.

The residents in the subdivision are unhappy with this section of road because the general public park their cars along there and create congestion. There is not sufficient space to turn around and many people go down their road to turnaround at their camps. There are also some days that they fear emergency vehicles would not be able to reach them. They have asked for a turnaround to be created before the subdivision road and better enforcement of the parking restrictions.

Neebing cannot close this shoreline road allowance because the owners of the lots in M66 require access to their properties. Administration requires direction as to whether Council wishes to make improvements to this area.

2. M66 Subdivision Road – Since Scoble amalgamated with Neebing, Council has deemed the subdivision road to be an unopened municipal road allowance and treat it as a private access road. The property owners have said that before amalgamation, the road was maintained by the province. An example of a bill from the Scoble Local Roads Board was provided as evidence that this was the case. Further research is required to determine the status of the road at the time of amalgamation.

The residents have requested that a culvert be repaired, and some gravel be spread along the traveled portion of the road allowance. Administration requires direction from Council regarding these repairs.

3. Road Allowance East of M66 – On the survey for the M66 subdivision road, there is a section for road allowance drawn that runs east from the end of the subdivision. It is labelled Part 1 Plan 55R-13288. Based on the survey, it indicates that there is public access at that point and there could be issues with members of the public trying to access the private road (if it was transferred to the residents).

After searching the Land Registry, Administration discovered that piece of shoreline road allowance was sold to the abutting landowner in 2012. There is no longer any public right of access at that point. However, Administration cannot find record of Council closing that section of shoreline road allowance before it was sold. Council may still be required to pass a closing by-law to be registered at the Land Registry. Administration has requested legal clarification on this.

4. PIN 62283-0592 – On the survey for the M66 subdivision road, there is a narrow parcel of land that runs south next to Lot 15 on M66 (PIN 62283-0592). The property owners advised that the parcel was created to prevent a road being built eastward from the end of the subdivision.

After searching the Land Registry, Administration discovered that PIN 62283-0592 is owned by the same landowners that purchased the shoreline road allowance known as Part 1 Plan 55R-13288. All the land east of the subdivision is privately owned and there is no public access from those properties. Any development there would have to be done through regular planning applications and meet the requirements of the Zoning By-law, Official Plan and provincial legislation. There are no actions that Council can take at this time.

5. Shoreline Road Allowance with No PIN – On the survey for the M66 subdivision road, there is a triangle of land between the end of the turnaround area and shoreline road allowance known as Part 1 Plan 55R-13288, which has no PIN and is not part of the subdivision. Since it is not part of the subdivision, it would be considered shoreline road allowance under the jurisdiction of the municipality. Technically, the public has the right to use this small triangle of land. Anyone with a boat can pull up and go on shore at this point.

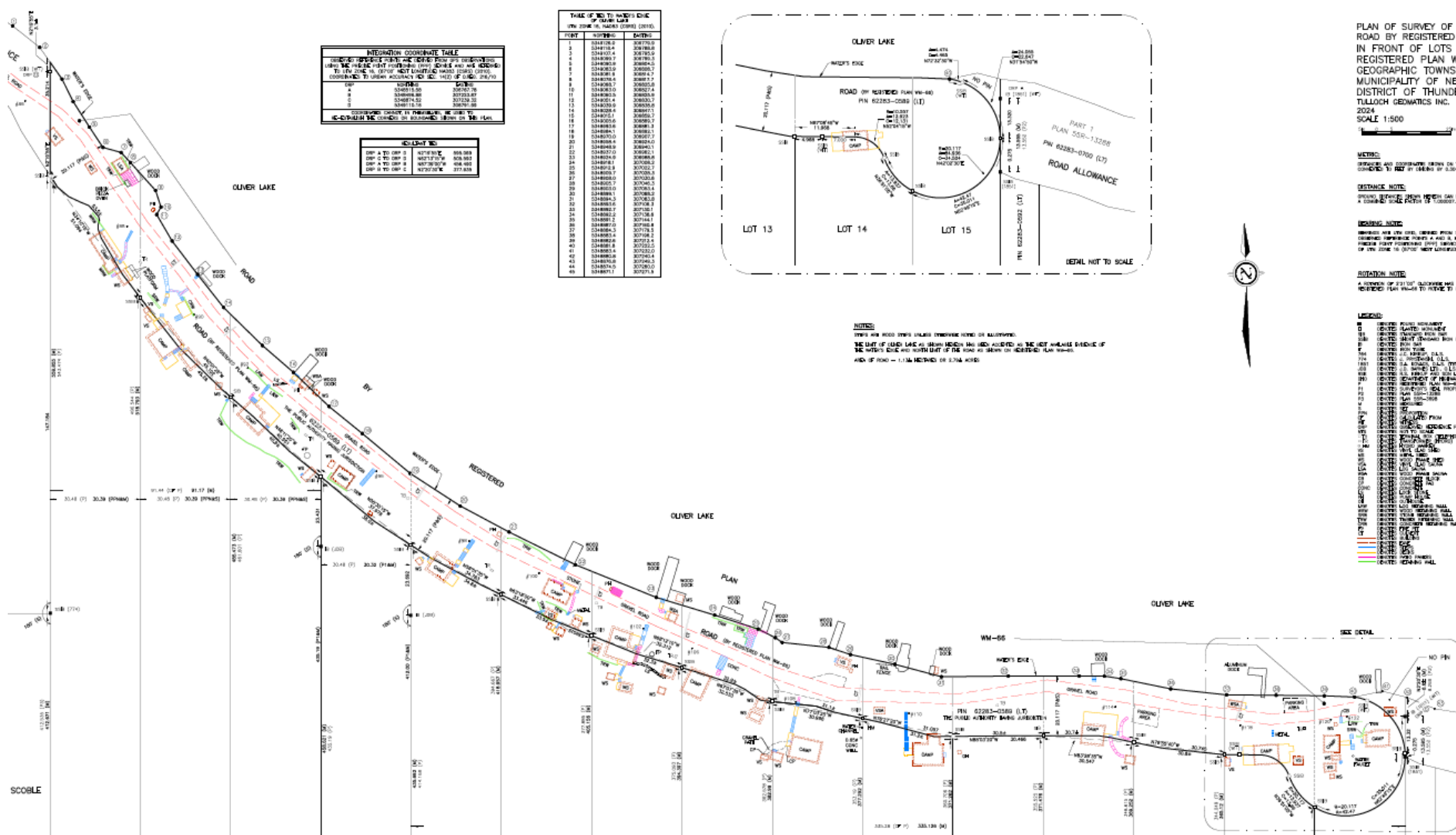
Administration recommends that the piece with no PIN be dealt with at the same time that Council moves forward with any encroachment remedies. The area should be included in any reference plan that is created, so that a PIN can be assigned, Council can formally close it, and/or the land can be transferred to the abutting property owner.

Administration has requested further information from legal counsel relating to the encroachment remedies for the subdivision road. A report will be brought forward to Council after the information has been received.

ATTACHMENT: Images of the Road Areas

AVAILABLE UPON REQUEST: Full survey of the M66 Subdivision Road

ATTACHMENT: Images of the Road Areas**Road between public boat launch and the start of subdivision road (M66)**



The Corporation of the Municipality of Neebing Administrative Report

Date: May 16, 2025 (for Council meeting on May 21, 2025)

To: Mayor and Council

Subject: Neebing Fire Bay Funding Considerations

Submitted by: Laura Jones, Deputy Clerk-Treasurer

RECOMMENDATION:

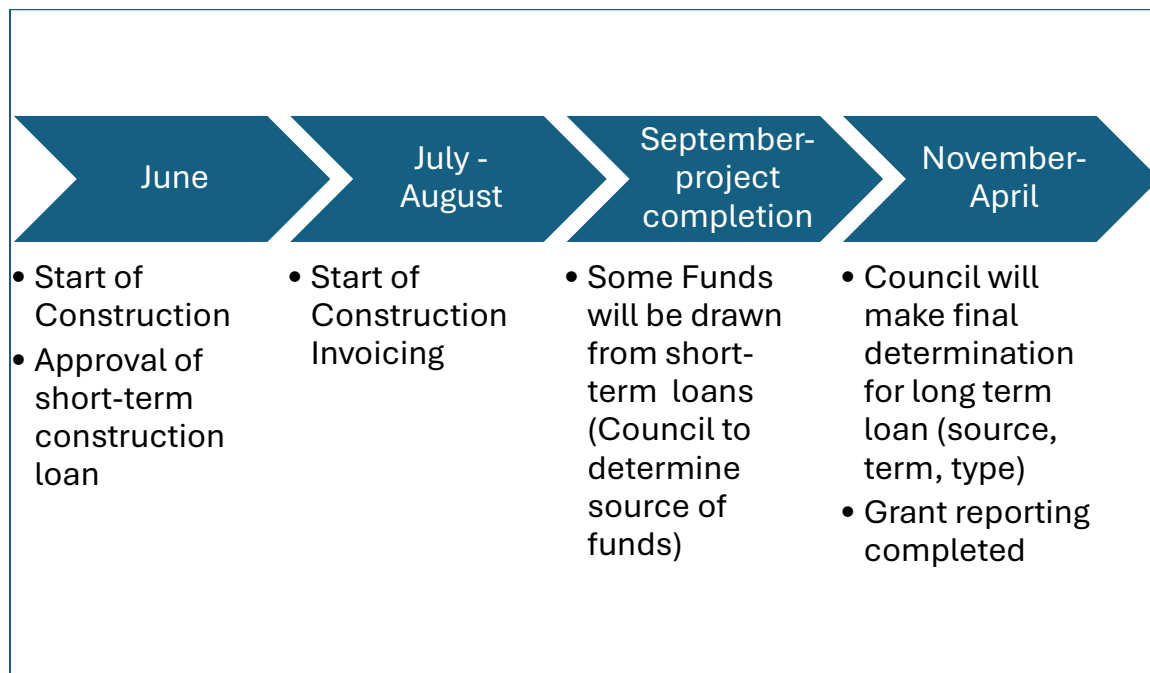
Council direct Administration to bring forward a bylaw to enter into a loan agreement with Infrastructure Ontario for the Fire Safety Bay.

DISCUSSION

Project timeline:

Construction for the Fire Safety Bay is expected to begin June 2025, with invoices appear monthly beginning in July.

Figure 1: Project Funding Timeline



Sources of short-term funds (Recommended option in bold):

- Our own daily bank account
 - Neebing normally has a bank balance that allow us to make capital invoice payments of approximately \$600,000 in any given year. Neebing would not need to consider short-term borrowing until a few months into the project.
- Borrow from our own Rate Stabilization Reserve
 - In the past, Neebing borrowed from our Rate Stabilization Reserve to help fund capital related projects (*Neebing borrowed \$200,000, in 2024 for the rink project. It was paid back with interest April 2025 after grant funding was received*).
 - As of May 2025, approximately \$450,000 of Reserve Funds sit in High Interest Savings Accounts. These funds are outside of the long-term reserve funds invested on our behalf by One Investment and are readily accessible. If we use these funds, we pay ourselves back with interest.
- Grant Funding
 - Claims for incurred expense can be made during the project
- Infrastructure Ontario Construction Loan
 - Construction loan for up to five years is convertible to a long-term loan
 - Set up requires a three-month lead time in advance
 - Current rate for a construction loan through Infrastructure Ontario is 3.16%
 - Signing up for a short term loan does not obligate us to a long-term loan.
- Bank Construction Loan
 - Our bank has offered Neebing a construction loan. The prospective bank loan rates are confidential and can appear in a future Council Closed Session report. A construction loan works similar to a line of credit, it is drawn upon as required, and the rate fluctuates.

It is recommended that Council use a combination of the first four options listed above to fund construction and allow Administration to determine the optimal timing and use of these options to minimize the amount of external interest we are paying.

Sources of long-term funds (recommended options are bolded)

- **Grant Funding: NOHFC Grant for \$1,382,573**
- **2026 Canada Community Building Fund \$146,786**
- Loan from a Bank:
 - Pros:
 - Ability to make extra payments (10 % annually)
 - Cons:
 - Interest Rate is not set for the whole term. Future rates could be higher and result in increased payments and interest charges
- **Loan from Infrastructure Ontario**
 - Pros:
 - Predictable - Interest Rate set for whole term
 - Rates are better than bank loan rates.
 - Cons:
 - No benefit to early payment
- Loan from our own Reserve Funds
 - Pros:
 - We pay ourselves interest
 - Cons:
 - Funds are not available for intended purpose
 - Goes against our Investment Policy Statement and Investment Bylaw (section 5.1 states that short-term funds need to be in liquid investments, section 5.2 states that long-term funds are managed on our behalf under the Prudent Investor regime)
 - Invested Funds typically earn higher rates of returns than the rate of interest we would be paying on a loan.
- Use our Reserve Funds to pay for the Fire Bay
 - Pros:
 - No interest costs incurred.
 - Cons:
 - Past ratepayers agreed to how the existing Reserve Funds would be allocated and spent. Using the Reserve Funds for another purpose goes against past decisions.
 - Funds would not be available for their intended purpose. If those funds are needed, borrowing costs will be higher than for a long-term capital project.

How much do we need?

The final amount we need to borrow depends on a number of factors. We do know the amount we need will be between 1 – 1.5 million, but the amount we need to borrow depends on the project cost, grants, donations, etc, and will be determined by Council in a future meeting. In the following examples loan amounts of 1 million and 1.5 million were used. Loan rates from IO vary from day to day. These rates were taken from the IO web loan portal on May 1, 2025.

The bank rates were estimated.

Loan Examples based on borrowing 1.0 million dollars

Source	Term	Rate (sample rates)	Annual Payment	Approx. Total Interest paid over the term of loan
Bank	10 year	4% for five years, renegotiated after that time	\$121,494.17	\$ 214,941.66
Bank	20 years	4% for five years, renegotiated after that time	\$72,717.64	\$ 454,352.79
Infrastructure Ontario	10 year	3.80%	\$120,356.81	\$ 203,568.09
Infrastructure Ontario	15 year	4.22%	\$90,091.32	\$ 351,369.75
Infrastructure Ontario	20 year	4.58%	\$76,437.10	\$ 528,742.09

Loan Examples based on borrowing 1.5 million dollars

Source	Term	Rate (sample rates)	Annual Payment	Approx. Total Interest paid over the term of loan
Bank	10 year	4% for five years, renegotiated after that time	\$182,241.25	\$ 322,412.49
Bank	20 years	4% for five years, renegotiated after that time	\$109,076.46	\$ 681,529.19
Infrastructure Ontario	10 year	3.80%	\$180,535.21	\$ 305,352.14
Infrastructure Ontario	15 year	4.22%	\$135,136.98	\$ 527,054.63
Infrastructure Ontario	20 year	4.58%	\$114,655.66	\$ 793,113.13

Note the bank loan interest rate is only fixed for the first 5 years. For the above examples it was assumed that a rate of 4.0% would be offered for the entire term.

Where with the Loan Payment funds come from? (Recommended option is bolded)

Non-taxpayer funded option

1. Draw from Rate Stabilization Fund to pay loan. Council may want to consider assigning a higher percentage of realized investment income and any future surpluses to Rate Stabilization Reserve to help offset draw
2. **Future growth in Assessment is expected for Neebing. Use a combination of Rate Stabilization Reserve initially and then Assessment Growth to pay loan.**

Taxpayer funded option

3. A 1% tax increase raises \$31,188. A 3.2% tax increase would contribute an extra \$100,000.

Blended option

4. Use a combination of non taxpayer funded sources and taxpayer funded sources.

A formal report will go to Council in the future to review and approve the long-term financing model. With a short-term construction loan from IO, the long-term funding will not be required until after Substantial Completion is reached in 2026.

ATTACHMENTS: None

AVAILABLE UPON REQUEST: MFOA Paper on Municipal Debt



130 Conservation Road, PO Box 10427
 Thunder Bay, ON P7B 6T8
 Phone: (807) 344-5857 | Fax: (807) 345-9156

May 7, 2025

Erika Kromm
 Clerk-Treasurer
 Municipality of Neebing

Email: clerk@neebing.org

Dear: Ms. Kromm

Re: Invitation to Participate in the Steering Committee for the Lakehead Coastal Resilience Management Plan Project

The Lakehead Region Conservation Authority (LRCA) has received funding through Natural Resources Canada's (NRCan) Climate-Resilient Coastal Communities Program to complete a Lake Superior Coastal Resilience Management Plan within LRCA's area of jurisdiction from the Municipality of Neebing to the Township of Dorion.

The purpose of this letter is to invite you (or a member of your organization) to participate in a Steering Committee being developed for the Lakehead Coastal Resilience Management Plan Project.

The LRCA has retained KGS Group to complete the study that consists of Hazard Mapping along the coast of Lake Superior considering historical extremes and climate change, and to develop a Coastal Resilience Management Plan. The data will be used by the LRCA to update the regulated area to help facilitate the administration of O. Reg. 41/24 (i.e., development regulation). The information will be available for municipalities and impacted organizations to incorporate into their future coastal management undertakings (i.e., zoning/official plan updates, future project planning, etc.).

The key priority of the project will be to understand current and future risks and develop adaptive short- and long-term actions that impacted municipalities can use to prepare for, respond to, and recover from the potential impacts of climate change.

The project has a firm completion date of December 31, 2027. It is anticipated that approximately five (5) Steering Committee Meetings will be held during the project for members to review information as the study progresses and to provide feedback on the project based on their link to the Lake Superior Coast. It should also be noted that there will be Public Open Houses that will provide an opportunity for member of the public to participate in the study as well.

For your review, attached is a copy of the Terms of Reference for the Steering Committee for the project. Your participation in the Steering Committee would be greatly appreciated given your organization's direct relationship with the Lake Superior coast. Should you have any questions regarding the Steering Committee and/or the project, please contact Melissa Hughson, Watershed Manager at melissa@lakeheadca.com or 807-344-5857.

Please respond to this invitation by **May 30th, 2025** and include the name and contact information of the proposed Steering Committee member to represent your organization.

Yours truly,

Tammy Cook

Tammy Cook
Chief Administrative Officer

/mmh

Lakehead Coastal Resilience Management Plan

Steering Committee

Terms of Reference

The **Lakehead Coastal Resilience Management Plan Project** will be undertaken by the Lakehead Region Conservation Authority (LRCA) with funding from Conservation Ontario through Natural Resources Canada's (NRCan) Climate-Resilient Coastal Communities Program. The study area includes approximately 280 kilometres of Lake Superior coast in LRCA's area of jurisdiction (i.e., from the Municipality of Neebing western border (USA border) to the eastern border of the Township of Dorion) as well as the coast of Fort William First Nation.

KGS Group has been retained to complete Hazard Mapping considering historical extremes and climate change and develop a Coastal Resilience Management Plan. The data will be used by the LRCA to update the regulated area used in the administration of O. Reg. 41/24 (i.e., development regulation). The information will be available for municipalities and impacted organizations to incorporate into their future coastal management undertakings (i.e., zoning/official plan updates, future project planning, etc.).

The Lakehead Watershed has experienced recent extreme rain events and snowpack (2008, 2012, 2016 and 2022) and extreme record low- and high-water levels on Lake Superior in recent years (i.e., record highs recorded 1985, 2019, 2020 and record lows in 2007). The increase in extreme event frequency indicates a changing dynamic along the coast, which necessitates understanding potential future extreme event/climate change impacts, to develop long-term sustainable adaptation strategies for the coast. While mitigation is necessary to reduce the rate and magnitude of climate change, adaptation is essential to reduce damages from climate change impacts, such as flooding and erosion, that cannot be avoided. Integrating climate adaptation across the Lakehead Watershed coast provides an opportunity to coordinate decision making and planning efforts across the neighbouring municipalities, to reduce vulnerabilities and build resilience, thereby minimizing the severity of the resulting impacts and taking advantage of potential opportunities related to a changing climate.

The key priority of the project will be to understand current and future risks and develop adaptive short- and long-term actions that impacted municipalities can use to prepare for, respond to, and recover from the potential impacts of climate change. Where applicable, a plan of retreat and other adaptation strategies will be developed for at risk community assets, housing or infrastructure, which can be used by the respective municipality in their long-term planning. This will protect people and property as well reduce the economic impact of climate change impacts to municipal and private infrastructure.

Lakehead Coastal Resilience Management Plan

Steering Committee

Terms of Reference

The Coastal Resilience Management Plan will include:

1. Coastal analysis to document current and future impacts due to climate change from flooding, erosion, wave uprush and extreme weather events;
2. Identify at risk infrastructure; assess value of impacted infrastructure;
3. Where applicable create a plan of retreat and other adaptation strategies for community assets, housing or infrastructure vulnerable to coastal hazards;
4. Create best management practices for adapting to climate change and increasing coastal resilience to natural hazards;
5. Develop innovative solutions;
6. Develop short- and long-term solutions.

Project Management

The LRCA will have overall project management responsibility for the execution of the project, production of the hazard mapping, and development of the coastal resilience management plan.

Steering-Committee Membership

Membership in the Steering-Committee will include organizations and individuals with a direct link to Lake Superior social, economic and biodiversity values along the coast.

The Steering Committee will be engaged to provide feedback and to ensure that affected organizations are informed regarding the development and completion of the Management Plan.

Term

The term of the Steering Committee will be May 20, 2025 to December 31, 2027.

Responsibilities

The Steering Committee will attend meetings, review draft documents and provide feedback on the project, based on their link to the Lake Superior coast. Additionally, each attendee is to bring the information back to their respective organizations for use in their future undertakings.

It is estimated that the following meetings will be held:

Meeting	Purpose	Date
1	Introductory Meeting and Review Consultation Plan	May 2025
3	Draft Hazard Mapping	June 2026
4	Draft Shoreline Hazard Mapping Technical Report	Nov 2026
5	Development of Conceptual Adaptation Strategies	May 2027
6	Refinement of Adaptations and Draft Resilience Plan	Sept 2027

Lakehead Coastal Resilience Management Plan

Steering Committee

Terms of Reference

Meetings will be held in person at the LRCA office located at 130 Conservation Road, Thunder Bay. Minutes will be recorded and circulated following the meeting.

Chair

Lakehead Region Conservation Authority staff will Chair the Steering Committee meetings, with input from the consultants engaged in the modelling, hazard mapping, and development of the coastal resilience management plan.

Steering Committee Members

Members will be invited from the following organizations/groups:

- Municipalities in study area (Neebing, Shuniah, Dorion, Thunder Bay)
- Landowner Associations (i.e., campers associations)
- First Nations
- Ministry of Natural Resources
- Lake Superior National Marine Conservation Area
- Parks Canada
- Thunder Bay Field Naturalists
- Nature Conservancy of Canada
- Remedial Action Plan
- Thunder Bay Port Authority
- Thunder Bay District Stewardship Council
- Lakehead University

If additional members are identified to represent the coastal interests of the study area, they can be added after the project commences.

From: Mark Thibert
Sent: May 13, 2025 4:54 PM
To: Erika Kromm
Subject: FW: Join Us in Raising Awareness for Hope Air Day on June 6th!
Attachments: Municipal Proclamation draft 2025.docx; Hope Air Day Social Media Cascade Request.pdf

From: Kristina De Marzio <kdemarzio@hopeair.ca>
Sent: May 7, 2025 3:29 PM
To: Mark Thibert <mayor@neebing.org>
Subject: Join Us in Raising Awareness for Hope Air Day on June 6th!

Dear Mayor Thibert,

I hope this email finds you well. As you know, Hope Air is the only national charity providing free travel and accommodations for Canadians who must travel long distances for vital medical care. Thousands rely on our support each year to access life-saving treatments.

Hope Air Day on June 6th is a national awareness initiative dedicated to ensuring that all Canadians, regardless of income or location, can access the medical care they need. With your support, we can amplify our voices, advocate for change, and affirm our commitment to ensuring that where you live should not determine whether you live. Whether you proclaim Hope Air Day, share a post, display a poster, or engage your network, your support makes a difference. **Thank you for acknowledging that every Canadian resident deserves equal access to life-saving medical care.**

We would love your support in spreading the word! To make participation easy, I have attached a Draft Proclamation and Social Media Cascade Request Instructions. We have also created a **Hope Air Day Media Kit** resource hub [Hope Air Day Resource Hub](#) which includes:

- Social media and digital assets to promote to your network
- Sharing and tagging guidelines
- Downloadable poster to share in your community
- Press release for local media outreach to show your support for Hope Air Day

We are also hoping for communities across the province to contribute to our “Social Media Cascade” to highlight the impact of our mission throughout the day. To help bring this to life, we would sincerely appreciate you sharing any content that could be featured. Details of how you can support are in the attached PDF.

Hope Air Day will be an action-packed day with activities planned across Canada and featured on Facebook live **on June 6th starting at 12:00PM EST which includes a live** concert aired from Sault Ste Marie, and live on Facebook at **6 pm EST** featuring country rock musician Cory Marks. Born in North Bay, Ontario, Cory is a rising musical star and pilot and knows firsthand the challenges related to accessing health care. We will be livestreaming this concert with details to follow.

Please let us know if you have any questions or if there’s anything we can do to support your involvement.

Best regards,
 Kristina

Kristina De Marzio (She/Her)Manager, Community Engagement | **HOPE AIR**T (877) 346-4673 ext 87624 or (647) 660-9302 | hopeair.ca**HOPE AIR**Bridging the distance between home
and hospital for Canadians in need.

We acknowledge that we live and work on the unceded, traditional territories of many Indigenous peoples. We are grateful for the privilege of being on lands that these peoples have nurtured since time immemorial.

Municipal Proclamation

Hope Air Day

June 6, 2025

Whereas, access to healthcare is a fundamental right for all citizens, regardless of their geographic location;

Whereas, Hope Air, a charitable organization, has been tirelessly dedicated to providing access to healthcare by facilitating free flights and other services for patients living in rural and under-served communities in Ontario, ensuring they can receive vital medical treatment regardless of distance or financial means;

Whereas, Hope Air has been instrumental in bridging the gap between smaller communities and hospitals far from home, reducing the barriers that often prevent individuals from reaching medical care;

Whereas, the impact of Hope Air extends beyond the individual patients served, positively affecting families, communities, and the healthcare system as a whole by promoting wellness and reducing the burden of untreated medical conditions;

Whereas, the compassion, dedication, and commitment demonstrated by Hope Air and its volunteers embody the spirit of community and the belief in the inherent value of every individual's well-being;

Now, therefore, be it proclaimed by the [Name of Municipality] that June 6th, 2025, shall be known as "Hope Air Day" in recognition of the invaluable contributions made by Hope Air to the health and well-being of individuals in Ontario's remote and rural communities.

We urge all citizens to join us in celebrating Hope Air Day and to reflect on the significance of ensuring equitable access to healthcare for all members of our society. Let us reaffirm our commitment to supporting initiatives that promote health equity and extend our gratitude to Hope Air for their unwavering dedication to serving those in need.

Signed,

[Mayor's Signature]

[Mayor's Name]

Mayor of [Name of Municipality]

[Seal of the Municipality]

Social Media Cascade Request:

As we prepare to celebrate Hope Air Day, we're planning a social media waterfall to highlight the impact of our mission throughout the day.

To help bring this to life, we'd love for you to share any content that could be featured.

This could include photos, stories, videos, quotes, or anything else from you or your team that reflects your support of Hope Air and the patients we serve, why you believe in our work and why you believe in the issue of equitable access to healthcare.

Your contributions will help us create a meaningful and engaging presence across our channels and showcase the collective effort behind our work.

When sharing your content either send directly to your Hope Air contact or share via your social media channels and tag us:

@HopeAir

#HopeAir

#HopeAirDay

Tips you can provide stakeholders for recording their video message:

1. Keep it authentic

- Speak naturally—don't try to sound like a commercial.
- Share your real experience, feelings, or opinion.
- Don't over-script it; a few bullet points can help guide the message.

2. Focus on good lighting

- Natural light is best—face a window if possible.
- Avoid backlighting or overly dark rooms.

3. Mind the background

- Choose a clean, non-distracting setting.
- Make sure it reflects the tone of the message (e.g. casual, professional, etc.).

4. Use a steady camera

- Prop your phone or camera up—avoid shaky footage.
- Use horizontal (landscape) orientation unless you’ve been asked for vertical.

5. Clear audio is key

- Film in a quiet place—turn off fans, TVs, etc.
- Speak clearly and don’t be too far from the mic.

6. Show, don’t just tell

- If relevant, show the product, place, or experience you’re talking about.
- Action makes the video more engaging than just a talking head.

7. Keep it short and engaging

- Aim for 30–60 seconds unless instructed otherwise.
- Get to the point early—hook viewers in the first few seconds.

8. Smile and be yourself

- Energy and enthusiasm are contagious.
- A warm tone connects better with viewers.

Suggested Talking Points:

1. Introduce yourself
 - a. Name, location, and maybe your role or organization if relevant.
2. Why Hope Air matters to you
 - a. Share a personal connection or why the mission resonates.
 - b. For example: “I’m supporting Hope Air because no one should have to worry about how they’ll get to life saving medical care.”
3. What you’ve learned about Hope Air
 - a. Mention a stat or fact that inspired you (e.g. number of patients helped, importance of travel for rural Canadians, etc.).
 - b. “I was shocked to learn how many Canadians have to travel hundreds of kilometers just to reach vital healthcare.”

4. What you're doing for Hope Air Day
 - a. Are you pulling a plane, fundraising, volunteering?
 - b. Mention your involvement to inspire others.
5. Call to action
 - a. Encourage viewers to support, donate, or get involved.
 - b. "Join me on June 6th in supporting Hope Air to make a difference in your community."
6. Sign off with heart
 - a. Keep it genuine, positive, and brief.
 - b. "Together we can ensure patients living in remote areas get the care they need."



**The Town of The Blue Mountains, Special Meeting of Council
Special Meeting of Council**

Date: Wednesday, May 14, 2025

Time: 4:28 PM

Moved by: Councillor Ardiel

Seconded by: Deputy Mayor Bordignon

WHEREAS the Town of The Blue Mountains boasts a robust agricultural sector and a thriving agritourism industry, with numerous local cideries contributing significantly to the local economy, employment, and tourism;

AND WHEREAS Ontario's craft cider industry is experiencing substantial growth, with over 60 craft cideries across the province, many of which are situated in rural communities and utilize 100% Ontario-grown apples and are 100% made in Ontario, thereby supporting local agriculture and local economies;

AND WHEREAS under the current provincial tax structure, cider is officially classified and taxed at the same rate as imported wine which results in higher markups and taxes compared to craft beer, despite cider's comparable production processes and market positioning;

AND WHEREAS this tax disparity places Ontario's craft cider producers at a competitive disadvantage compared to craft brewers, despite the fact that Ontario cider utilize 100% Ontario-grown apples and is 100% made in Ontario;

AND WHEREAS the Ontario Craft Cider Association (OCCA) has been actively advocating for a tax structure that levels the playing field between craft cider and craft beer, recognizing the potential for job creation, economic growth, and the promotion of local agriculture;

AND WHEREAS the Town acknowledges and appreciates the Province's investment in marketing and promotional support for the craft cider industry, but maintains that long-term sustainability and competitiveness for Ontario cider producers requires an adjustment to the underlying tax framework;

AND WHEREAS this motion is meant to support, not oppose, initiatives for fair taxation of the Ontario Craft Cider industry the Province of Ontario may be considering.

THEREFORE BE IT RESOLVED THAT the Council of the Town of The Blue Mountains:

1. Supports the efforts of the Ontario Craft Cider Association in advocating for a fair and equitable tax structure for Ontario-made craft cider.
2. Urges the Province of Ontario to review and amend the current tax regulations to align the tax rate of craft cider with that of craft beer, thereby fostering a more balanced and supportive environment for local cider producers.
3. Acknowledges the Province of Ontario's recent investment in marketing initiatives for the cider sector, while calling for complementary reform of the tax and markup structure that continues to disadvantage cider producers relative to other craft alcohol categories;

4. Directs the Mayor to forward this resolution to the Premier of Ontario, the Minister of Finance, the Minister of Agriculture, Food and Rural Affairs, MPP Brian Saunderson, MPP Paul Vickers and MPP Nina Tangri and the County of Grey requesting their consideration and support.
5. Directs the Mayor to forward this resolution to all municipalities in Ontario, encourages other municipalities with vested interests in agriculture and agri-tourism to adopt similar resolutions, amplifying the collective voice advocating for the prosperity of Ontario's craft cider industry.

YES: 5

NO: 0

ABSENT: 2

The motion is Carried

YES: 5

Deputy Mayor Bordignon Councillor Ardiel
Councillor Porter

Councillor Hope

Councillor Maxwell

NO: 0

ABSENT: 2

Mayor Matrosovs

Councillor McKinlay

From: Dan Bevilacqua <dan@superiorcountry.ca>
Sent: May 14, 2025 10:56 AM
To: Erika Kromm
Subject: Superior Country Membership Renewal Invoice
Attachments: 18505-NeebingSuperiorMembershipInvoice.pdf; Superior Country 2023-24 Annual Report.pdf

Good morning,

Attached you'll find your membership renewal invoice for the upcoming term.

Over the past year, Superior Country has been proud to support our members with key initiatives including the launch of our **new website**, creation of an interactive **member map**, ongoing promotion of our **tourism product pillars**, and **attendance at key sport shows** to raise the region's profile. We've also attached our most recent **Annual Report** for a broader look at what we've accomplished together.

We also want to give you a heads-up that **membership fees for outfitters and municipalities may increase** in the near future. However, this change has been put on hold until next year to provide ample notice and consideration.

Thank you for your continued partnership and support of tourism in Superior Country.

Warm regards,

--

Dan Bevilacqua *(He/Him)*
Executive Director
Superior Country
dan@superiorcountry.ca
M [1-807-889-1589](tel:1-807-889-1589)
SuperiorCountry.ca
LakeSuperiorCircleTour.info





Superior Country

105-B Newton St
Nipigon, Ontario P0T 2J0
Canada

INVOICE

Invoice No.: 18505
Date: 2025-05-14
Ship Date:
Page: 1
Re: Order No.

Sold to:

Municipality of Neebing
4766 Highway 61
Neebing, Ontario P7L 0B5
Canada

Ship to:

Municipality of Neebing
4766 Highway 61
Neebing, Ontario P7L 0B5
Canada

Business No.: 103932273R0001

Item No.	Unit	Quantity	Description	Tax	Base Price	Disc %	Unit Price	Amount
071	Each	1	Municipal Membership Population 1,000-5,999	H	1,000.00		1,000.00	1,000.00
			Subtotal:					1,000.00
			H - HST 13% GST/HST					130.00
Shipped By: Tracking Number: Terms: Net 46. Due 2025-06-29. Comment: Sold By:							Total Amount	1,130.00
							Amount Paid	0.00
							Amount Owing	1,130.00

SUPERIOR COUNTRY

Annual Report

2023-24



SuperiorCountry.ca



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Welcome to Ontario's Superior Country

OUR MISSION

Superior Country's mission is to build and sustain a world class tourism destination for visitors by marketing the region, fostering relationships with members, and collaborating with partners.

OUR VISION

Our vision is to increase visitation to the region by being a leader in the tourism industry with innovative approaches that allow for heightened awareness about superior products and experience.

BACKGROUND

Ontario's Superior Country was first incorporated as a non-profit destination marketing organization in 1976. The organization is dependent on membership and advertising revenue to operate. The official boundary of Superior Country is from English River in the west to White River in the east and up North to include both Armstrong and Greenstone. Our diverse membership includes a variety of stakeholder partners including small and large communities, motels, full-service hotels, fishing/hunting lodges, guides, cottage rentals, bed & breakfasts, retail businesses, attractions, and more.

Superior Country markets the region within marketing pillars that align with our two largest partners, Destination Northern Ontario, and Destination Ontario. These pillars include Fish & Hunt, Touring, Nature & Adventure, and Culture & Heritage. A variety of different marketing tactics are utilized in each pillar including digital advertising, consumer touch (sport shows), print, television, and more.

Superior Country sets an operational budget prior to the beginning of each fiscal year and works within several financial and marketing key performance indicators. The efforts of the organization are governed by a board of directors that is appointed by the Superior Country membership.

Message from the Executive Director



In 2024, Ontario's Superior Country continued its mission to establish our region as a premier tourism destination. This year's initiatives reflect a strengthened commitment to building awareness and driving visitation by capitalizing on strategic marketing, innovative product development, and valuable partnerships.

Our marketing focused on four core pillars—Fish & Hunt, Touring, Nature & Adventure, and Culture & Heritage. Through targeted campaigns in both U.S. and Canadian markets, we reached travelers via digital, print, and event-based advertising. One of our most successful initiatives remains the Lake Superior Circle Tour, which continues to attract significant interest. With its comprehensive website, mobile app, and Adventure Guide, the Circle Tour provides travelers with a complete self-guided journey that includes diverse attractions and specialty trails like the Ale Trail and Java Journey.

2024 also saw Superior Country expand its role in regional tourism development. Our Lake Superior North Shore Tourism Project remains a standout initiative, supporting communities and boosting economic growth through cruise ship readiness, collaborative marketing, and dedicated resources. These efforts have not only enhanced our region's visibility but have also directly benefited our stakeholders and local businesses.

Looking forward, we are excited to launch a new Superior Country website and an updated member-focused travel map in early 2025. These resources will offer travelers richer, more user-friendly planning tools while emphasizing our members' offerings. New marketing initiatives will also target snowmobiling, cycling, and 2SLGBTQIA+ tourism, further diversifying our appeal.

The accomplishments of 2024 would not have been possible without our partners—Destination Ontario, Destination Northern Ontario, Tourism Thunder Bay, and others—who have been integral to our efforts. Through these collaborations and the support of our members, Superior Country has positioned itself as a vital, grassroots tourism organization that continues to elevate our region's profile and enrich its economic landscape.

Thank you for your ongoing support, and we look forward to another year of growth and opportunity.

Sincerely,

Dan Bevilacqua
Executive Director, Superior Country

Superior Country Team

Dan Bevilacqua - Executive Director



Dan has served as the Executive Director of Superior Country since 2014. He is widely known for his passion and love for the region. Dan works tremendously hard to ensure that tourism stakeholders within the Superior Country region are well represented, advertised, and flourish as Superior Country members. In his free time Dan can be found fishing and camping. Dan came to the organization with an extensive background in marketing, customer services, multi-media, and sales.

Vicki Banning - Executive Assistant



Vicki has been the Executive Assistant for Superior Country since 2018. With a professional background rooted in tourism, accommodations, and customer service, she has been beneficial in her role. Born and raised in Nipigon, Vicki brings a profound understanding and appreciation of the region. She plays a key role in the day-to-day operations of the organization. Her contributions have been pivotal in several major projects, including the development of the Lake Superior Circle Tour website and mobile app.

Suzanne Kukko - North Shore Tourism Coordinator



Suzanne has been part of the Superior Country team since 2020. Hired under the Lake Superior North Shore Tourism (LSNST) Project, her main responsibility has been to oversee the implementation of the LSNST Strategy which was developed in 2018 via Destination Northern Ontario and Parks Canada. Over the last four years, she has overseen the completion of several product development plans including Culinary, Group of Seven/Indigenous Group of Seven, Cruise Ship and 2SLGBTQ+. Her duties include assisting and advising communities, businesses, and organizations along the north shore with tourism product expansion and modernization, using the product development plans as guiding documents.

Superior Country Team

Linda Nervick - U.S. Sales and Distribution



Linda is our Lake Superior Circle Tour Sales Representative servicing the US. In addition, she also distributes the Lake Superior Circle Tour Adventure Guide in Michigan, Wisconsin, and Minnesota. Linda started with the organization with a variety of experiences, most notable she been selling advertising and building relationships within the tourism industry since 1996.

Gordan Harris - Algoma District Sales



Gordon is our Lake Superior Circle Tour Sales Representative servicing the Algoma District. He has enjoyed 27 years of tourism advertising sales. This adventure took him across Ontario. Having spent personal time exploring Lake Superior, Gordon is pleased to represent the Algoma portion of the Lake Superior Circle Tour. He has experience in graphic design, smartphone programming, and sales integration with more than 60 maps, guides, and online platforms.

New Hire - Marketing Assistant



Superior Country is looking to hire a new marketing assistant in 2025.



2023 - 24 Board of Directors

Ashley Davis (Chair)
Township of Red Rock

Open (Vice Chair)
Recently Vacated

Tammy Kushnier (Treasurer)
Ole's Adventure Resort

Stacy Moffat (Secretary)
Township of Terrace Bay

Levina Collins (Member at Large)
Paro

Tim Lukinuk (Director/Past Chair)
Amethyst Mine Panorama

Krista Cheeseman (Director)
Wilderness North

Adam Wood (Director)
Gray Wood Outfitters

Lars Moffatt (Director)
Township of Nipigon

Kyle Vesio (Director)
Kashabowie River Resort

Bruce Hyer (Director)
Wabakimi Outfitters

Brian Kurikka (Director)
Municipality of Neebing

Fran Koning (Director)
Municipality of Greenstone

EX-OFFICIO BOARD MEMBERS

Sean Irwin
Northern Ontario Heritage Fund

Manon Cuthbertson
Parks Canada - LSNMCA

Karen Blackbourn
Parks Canada - Pukaskwa

Marketing Pillars

FISH & HUNT - TOURING - NATURE & ADVENTURE - CULTURE & HERITAGE



Superior Country's marketing efforts are focused on 4 primary product pillars that align with the province – Fish/Hunt, Touring, Nature/Adventure, and Culture/Heritage. Through existing and ongoing market research the organization identifies target markets within each pillar. The Geographics, demographics, and interests of potential travelers vary between each product pillar.

Superior Country utilizes these understandings to develop annual tactical marketing plans for each product pillar while working toward the overall strategy of the organization – to increase visitation and numerical spend within the region. To achieve this goal Superior Country utilizes different advertising tactics within each of the pillars.

Superior Fishing and Hunting

Fish and Hunt is typically Superior Country's most financially backed product pillar and focuses on digital, sport show, and television advertising initiatives. During a typical year Superior Country allocates 80% of its fish/hunt budget to advertise in the border US states with the remaining 20% allocated to domestic markets.

Superior Country attended a total of three Sport Shows under the fishing and hunting product pillar during the 2023-24 fiscal year. These included the Milwaukee All Canada Show, the Green Bay All Canada Show, and the Northwest Sport Show in Minneapolis. Superior Country attended both the Milwaukee and Minneapolis shows with its Superior Country booth while distributing the Superior Country Travel Guide along with member brochures. Through a partnership with Destination Ontario Superior Country attended the Green Bay show with their provincial booth and travel guides from Superior Country, Sunset Country, Algoma Country, and Northeastern Ontario Tourism.

OVERALL CAMPAIGN RESULTS

CLICKS

576K

IMPRESSIONS

37MTOTAL
ENGAGEMENT**857K**



Fishing and Hunting Television

THE CANADIAN EXPERIENCE - LINDNER MEDIA PRODUCTIONS

Superior Country partnered with Destination Northern Ontario, Destination Ontario, and Sunset Country to ensure Northern Ontario was represented within The Canadian Experience television program during the 2023-24 fiscal year. As such Superior Country received many benefits such as TV commercials, social media mentions/tags, digital assets, and three episodes.

Flint Wilderness Resort – Drive-In – Bear Hunt and Fishing Episode

Gray Wood Outfitters – Fly-In – Fishing Episode

Brown's Clearwater West Lodge – Drive-In – Father and Son Bear Hunt and Fishing Episode

LINDNER'S ANGLERS EDGE

Superior Country contributed dollars to Sunset Country to support their sponsorship of Lindner's Angling Edge. With this contribution Superior Country received several benefits including a TV commercial, social media mentions/tags, digital assets, and one episode.

North Superior Charters – Boat-In – Fishing

DESTINATION ONTARIO TELEVISION

Superior Country thanks Destination Ontario for its efforts in including Superior Country within its own television initiatives. During the 2023-24 fiscal year Destination Ontario had two separate programs shoot one episode each within the region. Superior Country is asked to assist these programs when and where appropriate.

Extreme Angler – Kashabowie River Resort – Drive-In – Fishing

Canada in the Rough – Dog Lake Resort – Drive-In – Fishing



Superior Touring

Touring continues to be a major focus of Superior Country due to the efforts of the organization in the promotion and further development of the Lake Superior Circle Tour. Superior Country promotes the Lake Superior Circle Tour to increase visitation to its primary destination – Superior Country. Typically advertising of the Circle Tour is done throughout the United States (primarily border states) and Ontario (primarily Southern Ontario) with the majority spent in US markets. The organization continues to develop sub routes within the Lake Superior Circle Tour to further increase stakeholder buy-in and traveler interest. This includes the Stamp Program, Lake Superior Ale Trail, and Lake Superior Java Journey. The Circle Tour mobile app and website, with built-in trip planner, continues to see great traffic and traveler use. In addition to the Circle Tour Superior Country also markets smaller touring routes within the boundaries of Superior Country. Auto and RV remained the primary target market for touring in 2023-24 with motorcycling as a secondary market. Moving forward Superior Country is expanding its efforts in motorcycle promotions and will be marketing snowmobiling as well.

Superior Country partnered with Destination Ontario, and several destinations to attend the Toronto Outdoor Adventure Show within a Northern Ontario section. This partnership proved to be highly successful and its an initiative that Superior Country plans to repeat.

OVERALL CAMPAIGN RESULTS





4-11-15

Superior Nature and Adventure

Nature and Adventure has always been an important product pillar to Superior Country. The organization continues to focus on marketing tactics toward close domestic and border US states. Digital advertising campaigns were primarily run through Facebook with a large emphasis on content-based marketing. Many different blogs were specifically generated to boost nature and adventure travel within the Superior Country region during the 2023-24 fiscal year. Primary focuses within the Nature and Adventure product pillar included hiking and paddling. Superior Country also looked for ways to group these activities with local culinary offerings to further increase the economic impact of its marketing practices. In addition to summer activities the organization also ran smaller winter campaigns throughout the year concentrating on skiing, snowshoeing, and winter hiking. Moving forward Superior Country hopes to expand its efforts to promote road cycling, mountain biking, and fat biking.

OVERALL CAMPAIGN RESULTS





Superior Culture and Heritage

Superior Country's main focal point within the cultural and heritage product pillar is to advertise museums, galleries, and to bring awareness to Indigenous culture. This is primarily completed through digital advertising campaigns focusing on content marketing. Indigenous written content continues to be some of the organization's best performing blog pieces. Superior Country has continued its efforts in the promotion of the Norval Morrisseau monument it had erected in Nipigon last year. The corresponding Indigenous Group of Seven pages on the Superior Country website continue to grow in popularity.

OVERALL CAMPAIGN RESULTS

CLICKS

38K

IMPRESSIONS

3MTOTAL
ENGAGEMENT**64K**

Destination Ontario Marketing Campaigns

In addition to the organization's own advertising campaigns Superior Country also partners with Destination Ontario on several provincial campaigns. These advertising initiatives are run from Destination Ontario platforms (Meta, Google) with direct links to product specific landing pages on SuperiorCountry.ca that highlight members of the organization. Superior Country financially contributes to some campaigns while others are fully funded by Destination Ontario. Destination Ontario sets the target markets with input from Superior Country. The following campaigns took place during the 2023-24 fiscal year.

FAMILY FISHING CAMPAIGN



May-June 2023, Market: Ontario & United States

IMPRESSIONS

8,656,884

AD CLICKS

146,509

FLY FISHING CAMPAIGN

August- September 2023, Market: Ontario & United States,

IMPRESSIONS

8,395,731

AD CLICKS

171,630

AVID ANGLING CAMPAIGN

August- September 2023, Market: Ontario & United States,

IMPRESSIONS

33,074,787

AD CLICKS

533,628



SuperiorCountry.ca

Most of the organization's digital advertisements within Fish/Hunt, Nature/Adventure, and Culture/Heritage product pillars lead toward SuperiorCountry.ca. A smaller segment of Touring marketing also leads toward SuperiorCountry.ca while the majority lands on LakeSuperiorCircleTour.info.

The main goals of the website include awareness building, generating outbound clicks to stakeholders, generating Superior Country Travel Guide orders and, in conjunction with guide orders, to generate referrals to members. Superior Country continually develops blog articles to entice online engagement that leads toward outbound link clicks to stakeholder websites.

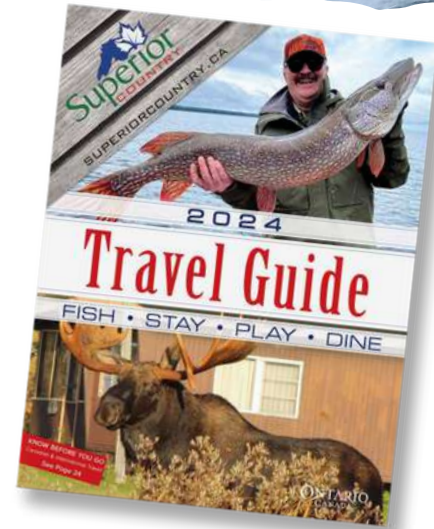
KEY PERFORMANCE INDICATORS

TOTAL USERS	1M	OBJECTIVE	↓-20%	GOAL ACHIEVED	↑ 7%
TOTAL SESSIONS	1.2M	OBJECTIVE	↓-20%	GOAL ACHIEVED	↑ 6%
PAGEVIEWS	1.3M	OBJECTIVE	↓-20%	GOAL ACHIEVED	↓ -1%
OUTBOUND CLICKS	7.3K	OBJECTIVE	↓-20%	GOAL ACHIEVED	↑ 2%



Superior Country Travel Guide

The Superior Country Travel Guide is one of the main fulfillment pieces of the organization. The most popular aspect of the guide is the Superior Country Lodges & Outfitters section which has information on each lodge and outfitter in the region regardless of their membership status. Members of the organization have an enhanced listing within the guide and, when appropriate, are highlighted within the Lodge and Outfitter list. As the target markets of Superior Country are often US residents the Travel Guide also includes a two page “Know Before You Go” section which has general border crossing information.



DISTRIBUTION

Distribution of the Travel Guide is limited to online orders and sport shows. This ensures that every copy gets into the hands of qualified potential travelers. In addition to the three sport shows Superior Country attended the Travel Guide was also distributed at multiple shows staffed by Sunset Country. Superior and Sunset exchanged guides to distribute at the shows they each attended. Superior Country Travel Guides were also sent to Destination Ontario for distribution at the Toronto Sportsman Show.

REFERRALS

When a traveler orders a printed copy of the Superior Country Travel Guide, they complete a short survey on their potential travel intentions. They are also given the ability to have their email and answers shared with our membership to acquire more information direct from Superior Country members.





KEY PERFORMANCE INDICATORS

ONLINE ORDERS	3.9K	OBJECTIVE	0%	GOAL ACHIEVED	↑ 11%
REFERRALS	1.8K	OBJECTIVE	0%	GOAL ACHIEVED	↑ 9%
SPORT SHOWS	4.2K	OBJECTIVE	0%	GOAL ACHIEVED	↑ 40%

Superior Country Social Media

Superior Country is represented on multiple social media channels. While some channels have been in place for quite a while, like Facebook, others are fairly new such as Instagram and TikTok. The organization continually uses social media channels to engage potential travelers and to drive traffic to organizational websites. Most of the organizations paid digital advertising is run through these social channels. Superior Country utilizes Meta (Facebook/Instagram) advertising more so over the others as it has seen the greatest return on investment.

2023-24 SOCIAL MEDIA DATA

	SUPERIOR COUNTRY FACEBOOK FOLLOWERS	20,202
	SUPERIOR COUNTRY FACEBOOK ENGAGEMENT	239,587
	SUPERIOR COUNTRY HUNTING FACEBOOK FOLLOWERS	3,278
	SUPERIOR COUNTRY FACEBOOK HUNT ENGAGEMENT	7,348
	SUPERIOR COUNTRY INSTAGRAM FOLLOWERS	2,669
	SUPERIOR COUNTRY TIKTOK FOLLOWERS	242

NorthernOntario.Travel

The NorthernOntario.Travel website, better known as the Northern Portal or “the portal”, was launched by Destination Northern Ontario in 2018. It contains thousands of activity-based articles from across the North and is complimentary to Superior Country’s and other destination marketing organization’s websites. Superior Country is a content provider which sees the organization develop, publish, and promote content on NorthernOntario.travel. Through this content Superior Country assists the portal in meeting its goal to educate consumers on the tourism products of Northern Ontario.



KEY PERFORMANCE INDICATORS

SESSIONS

190K

OBJECTIVE

↓ -25%

GOAL
ACHIEVED

↑

21%OUTBOUND
CLICKS**21K**

OBJECTIVE

↓ -10%

GOAL
ACHIEVED

↑

39%

LakeSuperiorCircleTour.info



The role of this website is to create awareness of the Lake Superior Circle Tour as a world class self touring route. The main goals of this site are to generate Lake Superior Circle Tour Adventure Guide orders, and to increase the usage of the Lake Superior Circle Tour Trip Planner. While outbound clicks to stakeholders is still a secondary goal, the website is built to be a catch all for someone planning a trip around Lake Superior. This leads to them staying on the site longer instead of clicking off. The new Lake Superior Circle Tour website was launched February 2021. The trip planner, which is the main focal point of the website, contains information on over 1,300 attractions, accommodations, activities, and more. All of which can be filtered by the user and further sorted based on accessibility requirements such as: Wheelchair Accessible, Motorcycle Accessible, Pet Friendly, RV Accessible, and more. Superior Country has utilized both pay-to-play and free-to-play models to determine which items are listed on the site.

KEY PERFORMANCE INDICATORS

USERS	525K	OBJECTIVE	↓ -22%	GOAL ACHIEVED	↑ 26%
SESSIONS	645K	OBJECTIVE	↓ -22%	GOAL ACHIEVED	↑ 29%
PAGE VIEWS	1.1M	OBJECTIVE	↓ -22%	GOAL ACHIEVED	↓ -32%
AVG TIME ON SITE	2:17	OBJECTIVE	0%	GOAL ACHIEVED	↑ 49%
OUTBOUND CLICKS	25K	OBJECTIVE	↓ -22% 143	GOAL ACHIEVED	↓ -9%

Lake Superior Circle Tour Mobile App

The Lake Superior Circle Tour Mobile App was launched in September 2021 and is available through both the Apple App Store and the Google Play Store. As with the LakeSuperiorCircleTour.info website the mobile app is available both in English and French. The app serves travelers as a Lake Superior Trip Planner. The content on the app is pulled directly from the LakeSuperiorCircleTour.info website and contains the same information and filtration system.

This past fiscal year Superior Country recognized the operating system of choice within Circle Tour geographical target markets was IOS. As such the organization more heavily concentrated on advertising the app toward Apple users.



KEY PERFORMANCE INDICATORS

APPLE
DOWNLADS

9.7K

OBJECTIVE

↓ -6%

GOAL
ACHIEVED

↑ 122%

GOOGLE
DOWNLOADS

2.1K

OBJECTIVE

↓ -6%

GOAL
ACHIEVED

↓ -22%

Adventure Guide

The Lake Superior Circle Tour Adventure Guide contains information on communities and attractions around Lake Superior. Superior Country publishes and prints up to 80,000 copies of the Lake Superior Circle Tour on an annual basis. It contains great resources such as a campground list, a map, distances charts, border crossing information, and much more. It also features the Lake Superior Ale Trail, the Lake Superior Java Journey, and the Lake Superior Stamp Program, which allows travelers to collect stamps around the lake to earn their Lake Superior Circle Tour Certificate.



DISTRIBUTION

The Lake Superior Circle Tour Adventure Guide is distributed, and made free to travelers, all around Lake Superior. Print distribution is staggered throughout the year typically between April and September to ensure no copies are wasted and that each copy gets into the hands of a potential traveler. The guide can also be ordered online for a small shipping and handling fee. When acceptable Superior Country will also distribute the Lake Superior Circle Tour Adventure Guide at sport shows. Potential Travelers can also download the guide from our website and mobile app.

REFERRALS

When a traveler orders a printed copy of the Lake Superior Circle Tour Adventure Guide, they complete a short survey on their potential travel intentions. They are also given the ability to have their email and answers shared with our Circle Tour Advertisers to acquire more information stakeholder around the lake.





KEY PERFORMANCE INDICATORS

ONLINE ORDERS	5.1K	OBJECTIVE ↓ -3%	GOAL ACHIEVED ↑ 21%
REFERRALS	2.5K	OBJECTIVE ↓ -3%	GOAL ACHIEVED ↑ 32%
PRINT DISTRIBUTION	72K	OBJECTIVE ↓ -14%	GOAL ACHIEVED ↓ -6%
SPORT SHOWS	1.1K	OBJECTIVE <u>145</u> 0%	GOAL ACHIEVED ↑ 74%

Lake Superior Circle Tour Social Media

Superior Country has created multiple pages across several different social media channels specifically for the Lake Superior Circle Tour. While some channels have been in place for quite a while, like Facebook, others are fairly new such as Instagram and TikTok. The organization continually uses social media channels to engage potential travelers and to drive traffic to organizational websites. Most of the organizations paid digital advertising is run through social channels. Superior Country primarily utilizes Meta (Facebook/Instagram) advertising as it has seen the greatest return on investment. The Lake Superior Circle Tour Facebook Group continues to build in popularity and has become a great resource for travelers as they share information and trip planning tips with each other. Superior Country encourages stakeholders that advertise within Lake Superior Circle Tour Adventure Guide to become members of the Facebook Group and become a part of the conversation!

2023-24 SOCIAL MEDIA DATA

	FACEBOOK PAGE FOLLOWERS	48,722
	FACEBOOK PAGE ENGAGEMENT	453,226
	FACEBOOK GROUP FOLLOWERS	24,490
	FACEBOOK GROUP ENGAGEMENT	159,833
	INSTAGRAM FOLLOWERS	4,723
	TIKTOK FOLLOWERS	309

Superior Services

Superior Country offers several different Superior Services from marketing to project management. Social Media Marketing Packages through SuperiorCountry.ca and Blog Packages through LakeSuperiorCircleTour.info continue to be some of the organization's most popular marketing services. These come with a cost of \$1,000. \$200 of that \$1,000 purchase is put directly into advertising the corresponding article for a 7-day social media campaign.

Project management services allow the organization to earn revenues while playing a larger role in product development and marketing across the region. These additional revenues assist the organization in remaining self sustainable and less dependent on dollars acquired through the delivery of funded marketing initiatives. While some project management services are smaller in scope, others, such as those pertaining to MAT taxes or cruise ships, can be quite large. Project Management fees vary depending on the project.



Superior Skiing Campaign

Superior Country completed social media marketing packages, to advertising skiing, for Manitouwadge and Thunder Bay. Each municipality not only received regular package benefits but were also included within the organizations Superior Skiing campaign. This allowed each municipality to leverage their package into additional advertising benefits. The campaign included several content pieces that all interlinked into one another. Terrace Bay was also going to take part in the campaign but were unable due to a lack of snow.

SOCIAL MEDIA MARKETING PACKAGE



Superior Golfing Campaign

Superior Country completed social media marketing packages, to advertise golfing in Manitouwadge, Terrace Bay, and Thunder Bay. Each municipality not only received regular package benefits but were also included within the organization's Superior Golfing campaign. This allowed each municipality to leverage their package into additional advertising benefits. The campaign included several content pieces that all interlinked into one another.

SOCIAL MEDIA MARKETING PACKAGE

Municipal Accommodation Tax

Although Superior Country is neither for nor against the implementation of a Municipal Accommodation Tax, we hope that communities that choose to implement a MAT consider Superior Country as a potential arms-length non-profit tourism entity that is eligible to oversee 50% of a municipality's MAT dollars. Superior Country is currently working with both Terrace Bay and Nipigon in this respect.



Terrace Bay

Superior Country staff developed terms of reference for a MAT steering committee, and is responsible for developing, initiating, and reporting on marketing and tourism development within an annual budget. The budget is set by the MAT committee, and all decisions are made by the committee, with expert guidance and recommendations from Superior Country.

Since implementation of the MAT in Terrace Bay Superior Country has overseen the development of a Five-Year Terrace Bay Tourism Marketing Plan, designed and implemented a new [VisitTerraceBay.ca](https://www.visitTerraceBay.ca) website, developed a community brochure, overseen a digital asset collection project, has had multiple blogs developed, and has run several advertising campaigns. In addition, the Terrace Bay MAT Committee has also supplied partnership dollars to the Township in the implementation of their Wayfinding and Interpretation Project.

PROJECT MANAGEMENT



Nipigon

In October of 2024, Superior Country was selected by the Township of Nipigon as the arms-length tourism entity to oversee 50% of their MAT dollars. Over the coming months, Superior Country will enter into an agreement with the Township, develop terms of reference for a Nipigon MAT Committee, and accept applications for committee members. It is anticipated that the first order of business for the committee will be to develop a Nipigon Tourism Marketing Plan, to provide a roadmap for future marketing and development.

PROJECT MANAGEMENT

Cruise Ships

In 2022, Thunder Bay welcomed expedition cruise ships for the first time in several years, while Silver Islet welcomed their first cruise ships ever. The cruising experience was a positive one, and it became apparent to Superior Country that the great lakes expedition cruise market had a potential to expand and move further up the north shore. It was clear that a plan needed to be developed to prepare communities and attractions for this exciting tourism market expansion.

With funding from Parks Canada, Superior Country embarked on the development of a Lake Superior North Shore Cruise Ship Readiness Plan. The plan was completed in December 2022 and recommended that Superior Country be the entity to play the lead role in attracting cruise ships and coordinating shore excursions in the Lake Superior North Shore region. Over the past two years, Superior Country has been implementing the plan. The organization assisted in holding a FAM, and hosted its own, to bring cruise line decision makers to the region, developed the Lake Superior North Shore Inside Passage branding kit, produced a regional brochure for cruise lines, and built several partnerships with local stakeholders to develop shore excursions. In 2024 Superior Country also hired a professional videographer to collect digital assets of the visiting ships which will be used in future advertising and public relation initiatives.

The following is a breakdown of expedition cruising in the Lake Superior North Shore Passage through the 2023 and 2024 seasons administered by Superior Country.

KEY PERFORMANCE INDICATORS	2023 SEASON	2024 SEASON
# of Cruise Lines	Two: Viking and Hapag-Lloyd	Three: Viking, Hapag-Lloyd, Ponant
# of Unique Guests Served	550	1,256
# of Communities/Harbours Visited	One: Battle Island	Five: Battle Island, Silver Islet, Red Rock, Rossport, Terrace Bay.
Direct Economic Impact	\$22,000	\$99,000



Lake Superior North Shore Tourism (LSNST) Project Update

The LSNST Project began as a three-year, multi-partner initiative that commenced on July 1st, 2020. The mandate of the project was to hire a Coordinator to implement the North Shore Tourism Strategy, developed in 2018. Identified in the strategy were significant gaps in the north shore's tourism sector that the LSNST Project was intended to fill, including but not limited to; lack of alignment among the region's stakeholders; funding and capacity challenges; lack of understanding and support of regional tourism developments; and high turnover of staff in economic development roles.

Although the project officially ended November 21st, 2023, Superior Country secured funding to implement a Phase II that will see the project continue until November 2026. The project covers the coordinator's salary. In addition, Superior Country entered into a three-year contribution agreement with Parks Canada to assist in funding significant product development and marketing initiatives. Additional project funding is obtained on a case-by-case basis through various programs and partnerships. Phase II partners, in addition to Parks Canada, are Destination Northern Ontario, Superior North CFDC, Dorion, Red Rock, Nipigon, Schreiber, Terrace Bay and Marathon.

The following is a summary of the initiatives that the Tourism Coordinator has been working on through the LSNST Project over the past year.



Motorized Trails

Ontario Federation of Snowmobile Clubs (OFSC) former District 16, which covered Pigeon River, east to Marathon, and north to Geraldton, was dissolved in 2012. This abruptly ended the existence of snowmobile tourism, a substantial source of “low season” revenue for regional businesses who catered to sledders, such as accommodations and restaurants.

With a renewed interest in snowmobiling following the COVID-19 pandemic, as well as a strong motivation for our members and stakeholders to develop and market winter tourism product, Superior Country is undertaking the completion of a Lake Superior Regional Snowmobiling Feasibility Study. The study is being funded through the LSNST Project, in partnership with DNO, Thunder Bay MAT fund, Superior North CFDC, and partner communities. The study, which is expected to be completed by March 31st, 2025, will identify the issues that caused District 16 to dissolve, inventory the gaps that exist, study the potential of reviving the trails in a sustainable manner, and if feasible, set out an actionable plan to re-develop snowmobiling trails in the region.



Non-motorized Trails

The Top of Superior Hiking Trails Guide that was developed through the LSNST Project in 2023 has proven to be a valuable wayfinding and promotional tool for signature hiking trails from Dorion to Manitouwadge. The guide is available in both English and French and continues to be distributed by Superior Country to Tourist Information Centres, Museums, and Interpretive Centres throughout the region.

In regard to cycling, the Tourism Coordinator initiated partnerships in 2021 with Algoma Country and Thunder Bay CEDC to contribute to the development of a feasibility and marketing study that investigates a Lake Superior expansion of the Great Lakes Waterfront Trail cycling product. The trail ends in Sault Ste. Marie, as such the expansion would reach from that point to the Pigeon River border crossing. The Waterfront Regeneration Trust, also the steward of the trail, was hired to complete the 2022 study. The LSNST Project then contributed \$5,000 to Phase II of the expansion (2023), which focussed on the mapping and signage. In the spring of 2024, park and ride itineraries for the expansion were mapped and signed for Wawa, Marathon, Terrace Bay-Schreiber, and Nipigon-Red Rock. The itineraries are listed on the Great Lakes Waterfront Trail website. In addition, Superior Country obtained digital assets for the itineraries in the fall of 2024, which Superior Country will use to promote the itineraries.



Culinary

4.11-31

The Superior Picnic program, established in 2021, continued to run through the 2024 summer season. The focus for marketing is on the six Superior Picnic locations, with a call to action to purchase a take-away picnic lunch from a local restaurant. Food operators who choose to participate in the program by including a local ingredient in a picnic special, and who participate actively in the program, are listed on the Superior Picnics landing page on our website. One food operator, the Grill Shack in Dorion, took part in the program this year. Through data they kept, they reported that 35 out of province visitors and 42 locals enjoyed the picnic special this summer. Superior Country provided Grill Shack with printed, ¼ page maps to the nearby Superior Picnics site. They were found to be helpful to the visiting picknickers, and approximately 50 of the maps were distributed.

Moving forward, the Tourism Coordinator will continue to implement the Celebrating Food and Drink Around Lake Superior's North Shore culinary strategy (2021), with a focus on creating a regional narrative connecting the outdoors with food and drink.

Boating

In Ontario's Superior Country, despite its location on the shores of Lake Superior, there are no organizations actively developing product or marketing boating along the Canadian shore. To address this missed opportunity, Superior Country oversaw the completion of a Lake Superior North Shore Boater Market Readiness Plan. Completed in March 2024, the plan reports on current north shore facilities, services and infrastructure. It also identifies gaps and provides a roadmap for market-readiness, including timeless and costs, for filling those gaps. The plan encompasses communities along the coastal area from Pigeon River east to Marathon, as well as multiple on-water attractions such as Battle and Porphyry Islands. The first step in implementing the plan will be the establishment of a Lake Superior Boating Working Group.

Wayfinding/Interpretive Signage

In 2024, Lake Superior Circle Tour wayfinding kiosks that were purchased through the LSNST Project were installed in Nipigon, Schreiber, Terrace Bay and Marathon. They are in addition to the popular kiosks that were installed by Superior Country a few years prior at the Terry Fox Tourist Information Centre in Thunder Bay, at the Red Rock Marina Interpretive Centre, and at the Wawa Goose Tourist Information Centre.

A bilingual Slate Islands interpretive panel was designed and fabricated through the LSNST Project. This attractive, informative panel was installed by the Township of Terrace Bay at their beach. This panel was completed in addition to the Porphyry Island Panels installed in Silver Islet and Thunder Bay.

"You're in Superior Country" billboards were designed, fabricated and installed within the Shuniah and Red Rock area by the LSNST Project. Superior Country, separate from the project, has since installed "Welcome to Superior Country" gateway billboards west of White River and on the Canadian side of Pigeon River.



Group of Seven/Indigenous Group of Seven



Beginning in 2022, the Tourism Coordinator worked closely with BNA First Nation, Morrisseau Estate, and Joseph Sanchez to develop a tribute to the Indigenous Group of Seven and local member, Norval Morrisseau. The installation features a metal bird, in recognition of Morrisseau's spirit name "Copper Thunderbird", and information on the Indigenous Group of Seven with a focus on Morrisseau. The installation is located at the Bridgeview Lookout in Nipigon and was unveiled October 19th, 2023. The panel includes a call to action to explore the Nipigon River, and to visit the Nipigon Public Library, where an authentic Morrisseau work is on display. In early 2024 a landing page for the Superior Country website was created, and content developed to promote the monument. Implementation of the Group of Seven/Indigenous Group of Seven Strategy (2021) will continue into 2025 with the potential development of Indigenous arts workshops (ie, learning to paint in the Woodland style) that can be offered by Indigenous arts to locals and tourists at various locations within the region.

2SLGBTQIA+ Tourism Strategy and Plan



In partnership with DNO and Tourism Thunder Bay, Superior Country took the lead to facilitate the development of a 2SLGBTQIA+ Tourism Strategy and Plan. Completed in 2023, it is designed to position the region as a desired destination for members of the 2SLBTQIA+ community. Implementation initiatives that have been completed over the past year include the establishment of a 2SLGBTQIA+ Tourism Working Group (in partnership with Tourism Thunder Bay), and the development and distribution of a digital booklet entitled "Tips to Successfully Welcome 2SLGBTQIA+ Guests to your Business/Community: Enhancing Customer Engagement & Loyalty". In addition, Superior Country's Executive Director and Tourism Coordinator completed a "Train the Trainer" Diversity and Inclusion in the Tourism Industry course delivered by Canada's LGBT+ Chamber of Commerce. Superior Country will offer this training to communities, organizations and businesses in 2025. Superior Country has also started to build a 2SLGBTQIA+ digital database. These photos and videos are already being used in our marketing initiatives and are available to communities and attractions to be used on their websites and social media channels. Superior Country will continue to implement the plan in alignment with its partners and stakeholders.

Looking Ahead to the 2024-25 Fiscal Year

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NOW
HIRING

New Full Time Position

A new fulltime Marketing Assistant position, with a focus on graphic design, is to be created and filled. This position will not only assist the organization in marketing campaign output but will also have a high focus on graphic design. This position will allow the organization to bring many design services in-house.



Marketing Pillars

While many marketing initiatives under each product pillar will remain the same, some are being altered and expanded. Superior Country has officially added snowmobiling as a secondary experience focus to its Touring marketing. Under Nature and Adventure Superior Country is hoping to expand its marketing to include the promotion of the newly developed cycling tours in the region. While the organization will stick to its efforts in marketing to avid fish/hunt markets, and attracting new markets through family-fishing campaigns, Superior Country will also focus on developing and attracting the fly-fishing market. This effort will begin with having the New Fly Fisher television program visit the region to shoot two episodes and assisting at least one stakeholder in developing a fly-fishing package. Small 2SLGBTQIA+ marketing advertising campaigns will also be incorporated into product pillar campaigns when and where appropriate.

Destination Ontario is also expanding its marketing tactics from Fish/Hunt ad campaigns with direct links to DMO websites to Touring and Nature/Adventure campaigns. This will see additional ad campaigns leading directly to SuperiorCountry.ca. In the 2024-25 fiscal, in addition to the Family Fishing, Fly Fishing, and Avid Angling campaigns, we have also seen a Motorcycle Campaign, and a Paddling/Cycling Campaign!



Familiarization Tours

Superior Country has continually invested and partnered in several projects to gain digital assets within several different product pillars and niche product/experience offerings. However, moving into the new fiscal Superior Country is making a larger effort to host additional familiarization tours to not only increase its digital assets but to also increase its marketing and product development efforts. Coming this fiscal: Lake Superior Circle Tour Auto FAM, What a Ride Motorcycle Campaign, North Shore Cycling FAM, What a Ride Snowmobiling Campaign, a small town ski and play FAM, and a 2SLGBTQIA+ Fishing and Nature Retreat.



New Member Map

The Superior Country Travel Guide is being replaced with the all-new Superior Country Member Map in January 2025. This new publication will contain a large, detailed map of the region which will highlight the members of the organization. With great effort being put into labeling lakes and rivers this new piece will be great for the fish/hunt markets but will also be beneficial to all others. A new 20-foot sport show booth, highlighting the regional map, is also being developed.



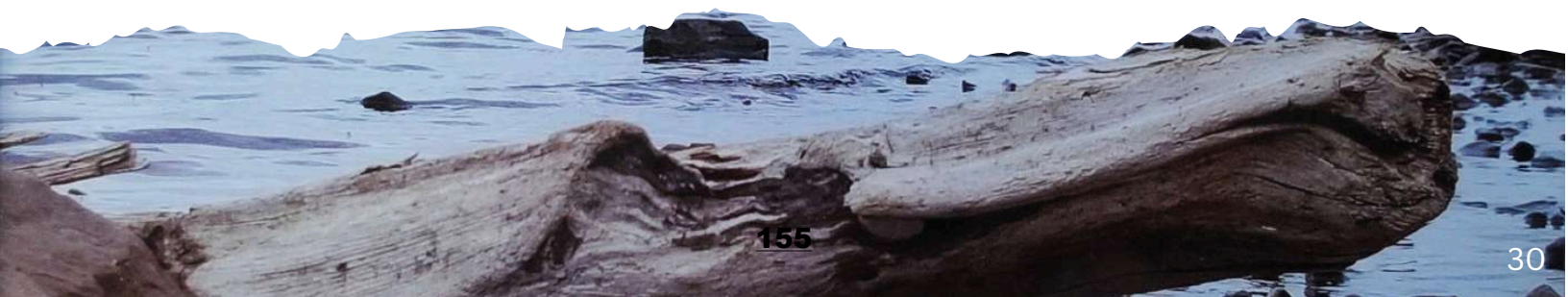
New Website

An all-new, well needed, Superior Country website is being developed with an anticipated launch date of January 2025. The new site is being built to better showcase not only the members, but all that the region has to offer to travelers. Entirely new sections are being developed and will contain much more elaborate information and photos than the existing site. Taking a “visitor first mindset” Superior Country will be listing some non-members to ensure all areas of the site are beneficial to the traveller. However, while non-members will only have their basic information listed (name and link), members will be receiving a lot of additional benefits including enhanced listings, and detailed profile pages showcasing general information, contact information, photos, videos, and related story links. Members will be highly more viewable than non-members. This new website is being built with extreme concentration toward driving clicks to member websites.



Cruise Ships

Superior Country is continuing its efforts to increase the economic impact of Cruise Ships within the region. This will be done through the continued development of partnerships with regional organizations and local stakeholders. An additional Cruise familiarization tour is planned for 2025 which will bring a minimum of four cruise line decision makers to the area in the hope of generating additional interest and visits to the Lake Superior North Shore Inside Passage.





Special Thanks

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Members and Advertisers – Your support makes all this possible. Superior Country does not receive any operational funding. The organization depends on the revenues generated through memberships and advertising to operate and develop marketing tools such as websites, travel guides, sport show booths, and more. Without your support and these resources, we would not be able to gain tactical marketing dollars from Destination Northern Ontario or marketing partnership dollars from Destination Ontario. Your support ensures Superior Country remains a grass roots tourism organization with the ability to attract financial marketing and product development support to the region!

Project Partners – In addition to regular marketing efforts Superior Country leads and takes part in many marketing and product development projects. Numerous stakeholders, organizations, and communities financially contribute to these projects in addition to their regular membership and advertising purchases. This is especially the case with partners involved in the Lake Superior North Shore Project.

Lake Superior National Marine Conservation Area – The Lake Superior NMCA has not only been crucial to Superior Country's efforts through the Lake Superior North Shore Project but has also supported the organization with countless marketing and product development initiatives through financial contributions.

Destination Marketing Organizations – Superior Country continues to work with Sunset Country, Algoma Country, and Northeastern Ontario Tourism, when and where appropriate. The organization extends thanks to each and especially to its neighbours Sunset and Algoma for their continued support, guidance, and partnerships.

Destination Northern Ontario – Not only does Destination Northern Ontario provide Superior Country with tactical marketing dollars but they also partner with the organization on several different marketing campaigns and product development campaigns. Destination Northern Ontario's support is crucial toward Superior Country's ability to promote and further develop the region as a tourism destination.

Destination Ontario – While Destination Ontario contributes to Superior Country's product pillar advertising efforts through a marketing partnership, they also run several ad campaigns that directly impacts the organizations' ability to promote its members. They bring supplementary media opportunities to the region and share a wealth of knowledge through their regular digital campaigns and digital advertising experiments with Superior Country.

Tourism Thunder Bay – The team at Tourism Thunder Bay has been crucial in attracting cruise ships to the Canadian side of Lake Superior. It is through their successes that Superior Country has been able to develop and promote the communities and attractions along the North Shore. Tourism Thunder Bay has also assisted Superior Country in its efforts to promote the Lake Superior North Shore Inside Passage by bringing our brochures to meetings and to Sea Trade.

**Ministry of
Municipal Affairs
and Housing**

Office of the Minister

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Tel.: 416 585-7000

**Ministère des
Affaires municipales
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Bureau du ministre

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Tél. : 416 585-7000



234-2025-2204

May 13, 2025

Dear Head of Council,

On May 12, 2025 I introduced the *Protect Ontario by Building Faster and Smarter Act, 2025* ([Bill 17](#)). Through this legislation, and other changes, we are responding to recommendations and requests from municipal leaders to make it easier and faster to build new homes and infrastructure Ontario needs like transit, roads, water, and wastewater systems.

The bill contains bold actions to protect Ontario from the Ministry of Municipal Affairs and Housing, the Ministry of Infrastructure and the Ministry of Transportation. Details about the range of measures can be found in the [news release](#).

Building Code Act – Ministry of Municipal Affairs and Housing

Schedule 1 of the Bill proposes changes to the *Building Code Act* which include:

- Adding a provision to clarify that municipalities do not have the authority to create or enforce their own construction standards.
- Eliminating the requirement for a secondary provincial approval of innovative construction products for products that have already undergone a “Canadian Code Compliance Evaluation” by the federal Canadian Construction Materials Centre ([25-MMAH0042](#)). Comments can be made through the Regulatory Registry of Ontario (RR) from May 12, 2025, to June 11, 2025.

Development Charges Act – Ministry of Municipal Affairs and Housing

Schedule 4 of the Bill proposes changes to the *Development Charges Act, 1997*, to standardize the development charge (DC) methodology and framework and improve predictability of costs, include:

- Creating a regulation-making authority to merge service categories for DC credits.
- Creating a regulation-making authority to specify what constitutes a “local service.”
- Expanding the DC deferral to non-rental residential developments. Related changes include:

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- Providing municipalities authority, in circumstances set out in regulation, to require financial security for payment of deferred DCs for non-rental residential developments; and
- Removing authority for municipalities to charge interest on any legislated DC deferral amounts.
- Enabling municipalities to make any changes to their DC by-laws for the sole purpose of reducing DCs or removing indexing without undertaking certain procedural requirements.
- Creating a regulation-making authority to prescribe exceptions, including conditional exceptions, to capital costs that are eligible to be recovered from DCs.
- Providing that the frozen DC rates on a development would not be applicable if the current DC rates in effect would result in a lower payment.
- Exempting long-term care homes within the meaning of subsection 2 (1) of the *Fixing Long-Term Care Act, 2021* from municipal DCs.

We are interested in receiving your comments on these proposed measures. Comments can be made through the Regulatory Registry of Ontario (RR) from May 12, 2025, to June 11, 2025:

- [RR 25-MMAH003](#): Changes to the *Development Charges Act, 1997*, to Simplify and Standardize the Development Charge (DC) Framework.

Planning Act – Ministry of Municipal Affairs and Housing

Schedules 3 and 7 of the Bill propose changes to the *Planning Act* and the *City of Toronto Act, 2006* that would help streamline and standardize municipal development processes. If passed, the proposed changes would:

- Provide authority for regulations to limit municipal complete application studies and provide greater recognition of planning reports prepared by prescribed certified professionals,
- Remove the need for certain minor variances,
- Give the Minister of Municipal Affairs and Housing the authority to impose conditions on a use permitted by a Minister's zoning order, and
- Streamline planning approvals for publicly funded kindergarten to grade 12 schools.

We are interested in receiving your comments on these proposed measures. Comments can be made through the Environmental Registry of Ontario from May 12, 2025, to June 11, 2025:

- [ERO 025-0461](#): Proposed Planning Act and City of Toronto Act, 2006 Changes (Schedules 3 and 7 of Bill 17- Protect Ontario by Building Faster and Smarter Act, 2025).

We are also interested in receiving any comments you may have on associated regulatory changes. The government is undertaking 45-day consultations on the following proposals from May 12, 2025, to June 26, 2025:

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- [ERO 025-0462](#): Proposed Regulations – Complete Application (seeking feedback on proposed regulations to address complete application requirements (study/report requirements) and submissions from certified professionals)
- [ERO 025-0463](#): Proposed Regulation – As-of-right Variations from Setback Requirements (seeking feedback on a proposed regulation that would allow variations to be permitted “as-of-right” if a proposal is within 10% of requirements for setbacks from property lines applicable to specified lands)

The Environmental Registry postings provide additional details regarding the proposed changes.

Ministry of Infrastructure Act – Ministry of Infrastructure

Schedule 6 of the Bill proposes changes to the *Ministry of Infrastructure Act, 2011* (MOIA), to provide the Minister of Infrastructure with the authority to request information and data from municipalities and municipal agencies, where needed to support provincially funded infrastructure projects. This would help speed up the delivery of critical infrastructure that our growing communities need, while also supporting jobs and economic growth. Comments can be made through the Regulatory Registry of Ontario ([RR-25MOI003](#)) from May 12, 2025, to June 11, 2025.

Transit-Oriented Communities Act – Ministry of Infrastructure

Proposed changes to the *Transit-Oriented Communities (TOC) Act, 2020*, would reduce barriers to implementing the Transit Oriented Communities (TOC) by:

- Amending the definition of a “Transit Oriented Communities project” to include projects along the GO and LRT network more efficiently,
- Removing OIC approval requirements for any agreements between the Minister (or an entity with delegated powers) and a municipality, and
- Enabling the Minister to delegate certain responsibilities to Infrastructure Ontario for the purpose of developing TOCs.

We are interested in receiving your comments on these proposed changes. Comments can be made through the Environmental Registry of Ontario from May 12, 2025, to June 11, 2025:

- [ERO 025-0504](#): Proposed *Transit-Oriented Communities Act, 2020*, changes to reduce barriers to implementing municipal agreements.

Ministry of Transportation

Schedule 2 of the bill proposes a change to the *Building Transit Faster Act, 2020* (BTFA) that, if passed, would extend the use of the BTFA measures to all provincial transit projects. This change would remove barriers to building transit faster and get shovels in the ground quicker to build major provincial transit projects that connect communities.

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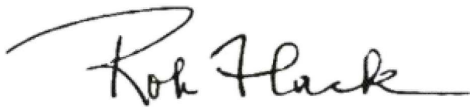
A proposed amendment to the *Metrolinx Act, 2006*, permits the Minister of Transportation to request certain information and data from municipalities or municipal agencies necessary to support the development of provincial transit projects or Transit-Oriented Communities projects.

You may provide your comments on the proposed change to the BTFA through the Environmental Registry of Ontario (ERO) notice [ERO 025-0450](#) and the Ontario Regulatory Registry notice ([RR 25-MTO005](#)) and the *Metrolinx Act* ([RR 25-MTO006](#)) from May 12, 2025 to June 11, 2025.

The government invites you to review the [Environmental Registry of Ontario](#) and [Regulatory Registry of Ontario](#) posting links provided above and share any feedback you may have. If you have any questions, please reach out to my Director of Stakeholder and Caucus Relations, Tanner Zelenko, at Tanner.Zelenko@ontario.ca.

In the face of economic uncertainty, we must protect Ontario by speeding up construction so we can lower housing costs and keep workers on the job. I look forward to continued collaboration with you, our municipal partners, to create the homes that Ontario need today, tomorrow, and in the decades to come.

Sincerely,



Hon. Robert J. Flack
Minister of Municipal Affairs and Housing

- c. The Honourable Kinga Surma, Minister of Infrastructure
- The Honourable Prabmeet Sarkaria, Minister of Transportation
- The Honourable Graydon Smith, Associate Minister of Municipal Affairs and Housing
- Robert Dodd, Chief of Staff, Minister's Office
- Matthew Rae, Parliamentary Assistant, Municipal Affairs and Housing
- Laura Smith, Parliamentary Assistant, Municipal Affairs and Housing
- Brian Saunderson, Parliamentary Assistant, Municipal Affairs and Housing
- Martha Greenberg, Deputy Minister, Municipal Affairs and Housing
- David McLean, Assistant Deputy Minister, Municipal Affairs and Housing
- Caspar Hall, Assistant Deputy Minister, Municipal Affairs and Housing
- Municipal Chief Administrative Officers

TECHNICAL BRIEFING

Protect Ontario by Building Faster and Smarter Act, 2025



**PROTECT
ONTARIO**

Ministry of Municipal Affairs and Housing
May 12, 2025

Ontario 

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14	Streamlining/standardizing development charges framework

If you need this information in an alternative format, please contact mma.media@ontario.ca

Protect Ontario by building faster and smarter

The Protect Ontario by Building Faster and Smarter Act, 2025, if passed, would remove unnecessary barriers to building, so Ontario can get shovels in the ground faster for vital projects and protect Ontario workers during this time of increasing U.S. tariffs. The package includes legislative and related initiatives to fuel growth, create the conditions for investment, open up new markets and create good-paying jobs, and is the next step in the government's plan to protect Ontario by building a stronger, more resilient economy that can withstand whatever comes our way.

<p>Accelerating transit and provincial infrastructure development</p> <p>Faster Transit Project Delivery</p> <ul style="list-style-type: none">Proposed amendments by the Ministry of Transportation to the Building Transit Faster Act (BTFA) would expand the definition of priority transit projects and BTFA measures to all provincial transit projects.	<p>Accelerating Transit-Oriented Community projects</p> <p>Expanding the scope of TOC projects and reducing red tape to support delivery of the program</p> <ul style="list-style-type: none">Ontario is proposing to amend the Transit-Oriented Communities Act, 2020 to match similar changes proposed to the Building Transit Faster Act, 2020, to include transit projects along the GO Heavy Rail and Light Rail Transit (LRT) lines as priority transit projects.	<p>Enabling authorities to speed up transportation permitting</p> <p>Building roads faster</p> <ul style="list-style-type: none">Ontario will consult with municipalities and stakeholders to develop a framework that will standardize road building specifications and design across the province. That will speed up construction while reducing costs. <p>Speed up corridor management permits</p> <ul style="list-style-type: none">By reviewing MTO's corridor management permitting process Ontario will modernize MTO's corridor management approvals process and accelerate the review and issuance of highway corridor management permits.	<p>Streamlining/standardizing municipal development processes and development charges framework</p> <p>Reduce municipal requirements that impede housing development</p> <ul style="list-style-type: none">Ontario is proposing measures that, if passed, would: clarify that municipalities do not have jurisdiction to create construction requirements for buildings; reduce the scope and studies municipalities can require for new developments; allow for some variations from zoning by-laws without additional approvals; improve development charges standardization, predictability and transparency.
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In the face of economic uncertainty, Ontario is doubling down on its **\$200 billion plan** to build by proposing changes to make it easier and faster to build new homes, and infrastructure like transit, roads, water and wastewater. This will help protect Ontario jobs and communities by encouraging new investment, creating jobs, and increasing Ontario's economic competitiveness.

Accelerating transit and provincial infrastructure development

Ontario is significantly accelerating the delivery of major transit projects by extending measures in the *Building Transit Faster Act, 2020* to all provincial transit projects.



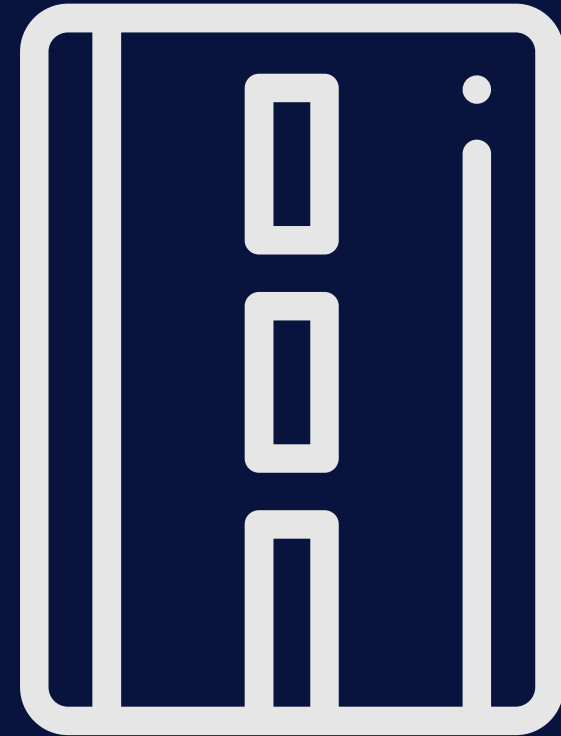
Accelerating transit and provincial infrastructure development

Initiative	Current State	Future State
Changes for Faster Transit Project Delivery	<ul style="list-style-type: none"> The <i>Building Transit Faster Act, 2020</i> (BTFA) was introduced to provide the province with the tools to expedite Priority Transit Project prescribed via regulation. There are currently challenges in meeting project timelines, land access issues, and lengthy approval and notification periods that prevent transit from being built faster. 	<ul style="list-style-type: none"> An amended BTFA and <i>Metrolinx Act, 2006</i> would, upon Royal Assent: <ul style="list-style-type: none"> Expand the applicability of the BTFA measures to all provincial transit projects without needing to prescribe projects via regulation, and Provide the Minister of Transportation, through an amendment to the <i>Metrolinx Act</i>, with the authority to request information and data from municipalities or municipal agencies required to support provincial transit projects or Transit-Oriented Communities projects..
Accelerating Transit-Oriented Communities (TOCs)	<ul style="list-style-type: none"> Minister's Zoning Order (MZO) authority needed to address certainty in land use planning matters affecting TOCs are currently under the authority of the Minister of Municipal Affairs and Housing, splitting accountability for TOC deliverables between ministries. The current definition of TOC is narrowly scoped to priority transit projects, and therefore does not cover, for example, the broader GO network. OIC approval is required to enter into ancillary TOC agreements, which can slow down execution. 	<ul style="list-style-type: none"> By providing this authority to the Minister of Infrastructure , decision-making authority would be better aligned with the Minister accountable for the TOC Program, Amending the <i>Transit-Oriented Communities Act, 2020</i> to match similar amendments proposed to the <i>Building Transit Faster Act, 2020</i> that will include projects on GO transit and LRT lines and enable the designation of TOC lands to apply more broadly. Amending the <i>Transit Oriented Communities Act, 2020</i> to exempt ancillary TOC agreements from requiring OIC approval.
Accelerating provincially funded projects delivery	<ul style="list-style-type: none"> The <i>Ministry of Infrastructure Act, 2011</i> (MOIA) was introduced to provide the scope of work that would fall within the purview and authorities of the Ministry to accelerate and deliver on government infrastructure projects. There are currently challenges in meeting project timelines, resulting in costly delays in meeting project delivery timelines. 	<ul style="list-style-type: none"> An amended MOIA, upon Royal Assent, would provide the Minister with the authority to request information and data from a municipality or municipal agency needed to support infrastructure projects funded in whole or in part by the province.

Enabling authorities to speed up transportation permitting and harmonizing road construction standards

Ontario is reviewing MTO's corridor management permitting process and standards to confirm that the processes and standards are aligned with government policies.

Ontario is also looking to standardize road building standards across the province and consult with municipalities and industry stakeholders on road construction standards.



Enabling authorities to speed up transportation permitting and harmonizing road construction standards

Initiative	Current State	Future State
Reviewing Corridor Management Permitting Process and Standards	<ul style="list-style-type: none">• The <i>Public Transportation and Highway Improvement Act</i> (PTHIA) governs the protection and management of provincial highway corridors.• MTO's corridor management requirements, standards and processes are based on a balanced risk-based approach that prioritizes public safety, mobility and protecting for future needs of highway corridors. The standards and processes conflict at times with a proponent's preferences for proposed developments.• Approximately 2-3% of the 2,000 development proposals processed annually are escalated internally as the developer's preferences conflict with ministry standards, and a mutually acceptable solution is elusive. In these cases, file resolution periods are extended, and projects can be delayed.	<ul style="list-style-type: none">• MTO to undertake a review of the current Corridor Management process and standards. The purpose of the review is to confirm that the processes and standards are aligned with government priorities and supporting policies. The Ministry will provide options and recommendations, including on highway corridor setback standards, building and land use permits, encroachment permits and access management permits and a proposed implementation plan by the end of July 2025.
Harmonization of Road Construction Standards	<ul style="list-style-type: none">• The road construction industry has advocated for the harmonization of certain road building standards which can differ amongst Ontario's 444 municipalities.	<ul style="list-style-type: none">• MTO will consult with municipalities and stakeholders by fall 2025 on a framework for greater harmonization and clarified governance of municipal standards, which will lead to cost savings through more efficient design and technical review, greater construction efficiencies, and streamlined procurement processes.

Streamlining/standardizing municipal development processes and development charges framework

Ontario is proposing to reduce red tape, municipal requirements that impede housing development, and increase accountability and encourage innovation.



Streamlining municipal development processes

Initiative	Current State	Future State
Ensuring Municipalities Abide by Building Code	<ul style="list-style-type: none">• The <i>Building Code Act</i> requires that municipalities adhere to the provincial standards outlined in the Code, and they cannot pass by-laws respecting the construction of buildings.• However, despite this, builders are having to comply with different construction requirements depending on the project location and municipal preferences.	<ul style="list-style-type: none">• Same set of rules for everyone in Ontario.• Clarity that municipalities do not have the authority to require their own unique standards beyond the Building Code, helping to provide consistency, reduce costs, and increase uniformity of technical standards for builders.• These changes would help standardize construction requirements, resulting in faster approvals and reduced costs to help build more homes faster. It also prevents developers from having to re-design their products and designs from one jurisdiction to another saving money and time.
Study Requirements and Certified Professionals	<ul style="list-style-type: none">• Currently, there is inconsistency in the scope, type and number of studies required for planning applications across Ontario. Municipalities are currently requiring various studies and reports that are not identified within their official plans and these requirements are not consistent across jurisdiction, leading to delays and complications in the application process.	<ul style="list-style-type: none">• Through legislative changes to the <i>Planning Act</i> and the <i>City of Toronto Act, 2006</i> effective upon Royal Assent, municipalities would no longer have the ability to require new complete application studies/reports beyond what is currently identified in their official plans except where/if MMAH approves new requirements.• As well, MMAH would have the regulation-making authority to create rules to:<ul style="list-style-type: none">◦ List topics that can't be required for a complete application◦ Specify the only studies that can be required for a complete application.◦ Require municipalities to accept studies from certified professionals.◦ This will create more consistent and predictable requirements across municipalities.
As-of-right Variations from Setback Requirements (Minor Variances) –	<ul style="list-style-type: none">• A minor variance is a small change from a zoning by-law. Currently, approval for a minor variance can only be given by a committee of adjustment who must consider 4 tests when making their decision – whether it: 1) Is minor, 2) Meets the intent of the official plan, 3) Meets the intent of the zoning by-law, 4) Is desirable for development	<ul style="list-style-type: none">• Through an amendment to the <i>Planning Act</i> effective upon Royal Assent MMAH would have the regulation-making authority to allow variations to be permitted "as-of-right" if a proposal is within a prescribed percentage (e.g., 10%) of setback requirements in specified lands (e.g., urban residential lands), there will be a reduced necessity for planning applications for minor variances, streamlining processes and reducing barriers for development. The ministry would have flexibility to adjust rates in future. The measure would reduce red tape and address barriers to getting homes and renovations built faster. Fees for a minor variance application can help save approximately \$1,000 to \$5,000 per development and can help eliminate 12-15 months to a development project.

Streamlining municipal development processes

Initiative	Current State	Future State
Minister's Zoning Orders	<ul style="list-style-type: none">MZOs are used to fast-track development projects in Ontario, often bypassing municipal zoning decisions. This has raised concerns about transparency and environmental impacts. The Auditor General, proponents, municipalities and stakeholders have recommended that the Minister should have authority to make MZOs subject to the fulfillment of conditions.	<ul style="list-style-type: none">Through legislative changes to the <i>Planning Act</i> effective upon Royal Assent, the Minister would have authority to impose conditions that must be met before a use permitted by an MZO comes into effect. These conditions could involve actions for municipalities and/or proponents, helping to improve accountability and ensure projects meet provincial objectives.
Streamline Planning Approvals for Schools	<ul style="list-style-type: none">Currently, the placement of school portable classrooms on public school sites that existed after 2007 can be subject to site plan control under the <i>Planning Act/City of Toronto Act, 2006</i>. Education stakeholders, including school boards, identified this as an impediment to school capacity planningSchool boards have noted that municipal zoning by-laws are generally not permissive, adding to a lengthy process for new schools.	<ul style="list-style-type: none">Reduced barriers and length of approvals for school boards to expand capacity through amendments to the <i>Planning Act</i> and the <i>City of Toronto Act, 2006</i> to exempt the placement of portable classrooms on all school sites from municipal site plan control; andAmending the <i>Planning Act</i> to provide explicit permission to allow for publicly funded schools (kindergarten to grade 12) and associated childcare on urban lands zoned for residential uses.
Streamline Approvals for Construction Material	<ul style="list-style-type: none">Currently a secondary provincial approval for innovative construction products through a Minister's Ruling is required, even if has already been evaluated by the federal agency, the Canadian Construction Materials Centre.	<ul style="list-style-type: none">Legislative and regulatory changes to the <i>Building Code Act</i> and the 2024 Building Code to eliminate the need for a secondary provincial approval would speed up the process. Manufacturers would have one less approval to obtain, thereby streamlining approvals and providing early access to Ontario's construction market.Manufacturers would be able to save up to almost \$800 in application fees and access the Ontario market approximately 90 days sooner in the process.
Preferential Treatment for Canadian Manufacturers	<ul style="list-style-type: none">Manufacturers must apply to the Building Materials Evaluation Commission (BMEC) for an authorization of their innovative construction product (e.g., fiberglass rebars, which are known to perform the same as steel rebars but half the cost), before it can be used in Ontario. Applicants pay a fee of \$11,000 + tax totaling approximately \$12,000.Canadian applicants do not have any advantage over international applicants in this process.	<ul style="list-style-type: none">Through Minister's regulation, MMAH would amend the 2024 Building Code to eliminate application fees for Canadian manufacturers. MMAH will work with the Ministry of Economic Development, Job Creation and Trade and BMEC to explore opportunities to prioritize Canadian manufacturers.This would have a positive impact on domestic supply, innovation and economic growth.The elimination of the BMEC fee would save manufactures of innovative building materials approximately \$12,000.

Streamlining municipal development processes

Initiative	Current State	Future State
Inclusionary Zoning (IZ)	<ul style="list-style-type: none">• IZ was enabled in Ontario in 2018 under the <i>Planning Act</i> and an associated regulation (O. Reg. 232/18) as a way for municipalities to require affordable residential units in developments (of 10 or more units)• IZ can only be used in Protected Major Transit Station Areas (PMTSAs), in a community planning permit system area ordered by the Minister, or in a municipality prescribed by the Minister.• Currently, municipalities can establish set-aside rates (how many units) and affordability periods (how long the units need to be affordable) at their discretion, as long as they first complete an assessment report and economic study.• Recent economic shifts already impacted the homebuilding sector. If IZ requirements are set too high, this is likely to stall the development of both market units and affordable IZ units, leading to lower housing starts overall.	<ul style="list-style-type: none">• Through amendments to the Minister's IZ regulation, MMAH would establish a 5% maximum set-aside rate and a 25-year maximum affordability period in PMTSAs.• This change would help to ensure that IZ does not prevent housing projects from proceeding as a result of market conditions and economic viability.• Economic modelling has demonstrated that IZ capped at 5% could result in more projects being viable in the current market conditions. This percentage could be adjusted based on market conditions in future.
Provincial Policy Tests	<ul style="list-style-type: none">• Under the current system, outside of the Greenbelt Area, Minister's Zoning Orders are not required to be consistent with provincial policy. However, official plan decisions and some minister's orders are required to be consistent with the provincial planning statement and conform with provincial plans.	<ul style="list-style-type: none">• MMAH would consult on opportunities for making provincial policy tests inapplicable with respect to all of the Minister's decisions under the <i>Planning Act</i> (e.g., approval of municipal official plans), on a case-by-case basis to enable priorities.• This reform could support increased flexibility for the Minister in decision making, thereby enabling faster, and potentially strategic, decisions aimed at increasing housing supply. It would not be intended for broad, routine use. A transparent and accountable oversight framework, would be developed to support implementation.
Streamlining Official Plans	<ul style="list-style-type: none">• Concerns have been raised that municipal official plans have become lengthy, complicated, and highly restrictive planning documents that take multiple years to prepare and update.	<ul style="list-style-type: none">• MMAH would consult with municipalities on proposed legislation/regulatory changes needed to establish simplified, standardized and inclusive land use designations with more permitted uses. This would be more predictable and faster for developers and approvers, especially if coupled with moving toward a permit-based system for zoning.

Streamlining municipal development processes

Initiative	Current State	Future State
Official Plan Population Updates	<ul style="list-style-type: none">Recent MOF forecasts indicate that some areas will experience higher growth than previously estimated. MMAH assessed that some of the 50 large and fast-growing municipalities official plans (OPs) are outdated or misaligned with the new projectionsThe provincial growth planning guidance hasn't been updated since 1995.	<ul style="list-style-type: none">Undertake targeted outreach to municipalities where additional population growth is projected to surpass previous estimates in their current official plans (OPs).Require those municipalities to update their plans to align with the Ministry of Finance's October 2024 population forecast, or approved upper tier forecasts, whichever is higher. The updates would be informed by updated provincial growth planning guidance (i.e., Projection Methodology Guideline [PMGI]).The PMG is currently undergoing its first update since 1995. The PMG plays a vital role in helping municipalities plan for growth in a manner consistent with provincial priorities.Through this action, municipalities will have updated OPs that reflect current population projections, ensuring better planning for future growth.
Planning, Data, and Building Code IT Solutions	<ul style="list-style-type: none">There is currently no provincial land use IT/data system when a municipality is the approval authority.The Building Code is currently not digitized hence its utility in expediting permitting applications is limited.	<ul style="list-style-type: none">MMAH would explore the standardization of municipal data tracking in the land use planning, building code and permit applications spaces, and leverage technology (e.g., Artificial Intelligence, enhanced digitization of Building Code) to better automate planning and permitting processes and improve transparency. The Ministry would also publish municipal planning data on an Ontario webpage.
Providing More Flexible Design and Construction Options for Four-Storey Townhouse Units	<ul style="list-style-type: none">Currently, four-storey townhouses are permitted under the Ontario Building Code and Ontario Fire Code, but they often require an Alternative Solutions pathway, similar to a custom and targeted approach, for approval. This process can be complex and costly, impacting the economic viability of such projects.	<ul style="list-style-type: none">Consultation will consider whether amendments to the Ontario Building and Fire Codes could improve economic viability of single-unit four storey townhouses, coupled with a focused package of compensating measures for fire and life safety requirements.These changes may allow houses with more living area or bedrooms to be developed on small footprints and more predictable and transparent construction requirements, which could improve the economic viability of these projects to incent more development, contributing to more family-sized units.

Streamlining municipal development processes

Initiative	Current State	Future State
Streamlining the Development of Communal Water/Sewage Systems and Permissions for Distributed, Modular “Off-Grid” Water Treatment Facilities -	<p>Communal Water/Sewage Systems</p> <ul style="list-style-type: none">Legislation requires municipal consent for the construction of communal water/sewage systems. These systems are built and operated by private owners in low density developments and they are not tied to the municipal water and wastewater system. At this time, there is no uniform process to seek municipal consent and there may be barriers to receiving it (e.g., ongoing operating costs, environmental impairment resulting from operator or system failure). Beyond use of own-source revenues (e.g., property taxes), some municipalities (small and rural) have little resources to mitigate any potential risks. <p>Modular “Off-Grid” Water Treatment Facilities</p> <ul style="list-style-type: none">Exploring modular “off-grid” water treatment facilities (including proponent funded)-as a potential tool to help underserved rural communities with low-cost options for water/sewage servicing as part of a communal system.	<ul style="list-style-type: none">Consultations will consider potential approaches to streamline municipal consents for communal water/sewage systems and modular “off-grid” water treatment facilities to support greater adoption, where appropriate and unlock housing supply in underserved rural communities.
Exploring a Public Utility Model for Water and Wastewater Infrastructure	<ul style="list-style-type: none">Accelerating housing supply requires expansion in water and wastewater infrastructure capacity across the province.Municipal water and wastewater services are facing pressures related to both aging infrastructure and growth needs.As noted by the Association of Municipalities of Ontario’s Local Authority Services, the cost of expansion is not generally recovered from water and wastewater user rates. In municipalities that collect development charges. These charges are used to fund growth-related infrastructure.	<ul style="list-style-type: none">The province is exploring the use of a public utility model (e.g., establishing a new type of municipal service corporations) for water and wastewater to provide opportunities to enable infrastructure expansion. Targeted changes to the existing municipal services corporation-model could include:<ul style="list-style-type: none">Governance: Appointing a skills-based municipal services corporation board with municipal representation to enable timely and effective decision-making.Financial: Access to favourable financing opportunities for municipal services corporations to pay for-water and wastewater investments.Water and wastewater systems would remain publicly-owned.

Streamlining/standardizing development charges framework

Ontario is proposing to simplify and standardize development charges and work with municipalities to reduce fees that can add to the cost of a new home.

The majority of the proposed changes are based on feedback from the municipal and building sectors. If passed, many of the proposed changes would require implementing regulations that will be consulted on by the province.



Streamlining/standardizing development charges framework

Initiative	Current State	Future State
<p>Create regulation-making authority to merge DC service categories for credit purposes</p>	<ul style="list-style-type: none"> Under the <i>Development Charges Act, 1997</i>, builders can recoup costs for eligible infrastructure that they build in the form of a credit to be used towards their payable DCs. However, unless the municipality provides an exemption through an agreement, these credits can only be used towards DCs for the same service (e.g., DC credits for road infrastructure can only be applied to road DCs). This current structure limits the amount of DC credit room for developers to receive reimbursement for work performed. 	<ul style="list-style-type: none"> A proposed legislative change would give the province regulation-making authority to merge related service categories for the purpose of DC credits (for example, road credits could be applied to transit DCs). If a regulation is made, it would allow developers to receive credit for work that they perform over a broader range of categories. This would also enhance consistency with municipal plans such as Transportation Master Plans. This proposal was identified by the Association of Municipalities of Ontario and the Ontario Home Builders' Association.
<p>Create regulation-making authority to define a local service</p>	<ul style="list-style-type: none"> Local services are infrastructure that a municipality may require a developer to build, as a condition of their development. These capital services may be installed and/or paid for by the developer. The <i>Development Charges Act, 1997</i>, prohibits municipalities from levying DCs on "local services," but there is no definition of "local services" in the Act. This lack of a definition for local service infrastructure has led to disputes between municipalities and developers about what infrastructure is deemed to be a local service. 	<ul style="list-style-type: none"> A proposed legislative change would provide the province with regulation-making authority to define local services to assist in standardizing what infrastructure services are captured under municipal local service infrastructure policies compared to infrastructure services captured by DCs. This would help to reduce disputes between developers and municipalities causing delays in housing and other developments proceeding. This proposal was identified by the Association of Municipalities of Ontario and the Ontario Home Builders' Association.

Streamlining/standardizing development charges framework

Initiative	Current State	Future State
Defer payment of DCs for all residential developments	<ul style="list-style-type: none">• Under the <i>Development Charges Act, 1997</i>, only rental housing and institutional developments (e.g., retirement homes) are subject to a mandatory payment deferral.• For developments subject to the DC deferral provisions, DCs are paid in annual installments beginning at building occupancy, rather than at the time of municipal building permit issuance. This provides more cashflow flexibility for these developments as they pay their DC rates much later in the development approvals process.• Municipalities may charge interest on deferred DCs to help offset deferred revenues.• Non-rental residential developments generally pay DCs at the building permit issuance and do not benefit from the current DC deferral provisions.• The <i>Building Code</i> only requires occupancy permits (OP) for certain residential developments where developers want occupancy to begin prior to construction being completed. To receive an OP, the Code requires developers must meet certain health and safety standards.	<ul style="list-style-type: none">• A builder could elect that DCs for any residential development be deferred from building permit issuance, until building occupancy to provide greater cash flow flexibility.• If a residential development is not subject to an occupancy permit, a municipality may require a financial security (e.g., a letter of credit) to secure payment of DCs at the time of building. Municipalities would not be able to charge interest on any legislatively-deferred payments.• Proposed regulation-making authority would enable the government to prescribe the instruments (i.e., financial securities) a municipality could require to secure payment of DCs.• For consistency across all types of developments subject to the DC deferral provisions, it is proposed that interest payments would also be removed from the existing deferral for rental and institutional developments.<ul style="list-style-type: none">◦ For example, in a large central Ontario municipality, this could reduce costs for rental housing development by approximately 11 percent.• This proposal was a recommendation in Mississauga's Partners in Homebuilding: Mayor's Housing Task Force Report.
Help enable by-laws to be amended to reduce DC rates without certain procedural requirements	<ul style="list-style-type: none">• If a municipality wishes to amend their DC by-law to provide new developments relief from increases due to planned indexing of rates, introduce exemptions or discounts, or introduce an annual phase-in of rate, the municipality would need to undertake steps such as developing a new background study.• DC background studies can take up to a year to produce and be quite costly.	<ul style="list-style-type: none">• Municipalities would be enabled to make any changes that would only have the effect of reducing DCs without having to amend or undertake a new background study, hold public consultations, etc.<ul style="list-style-type: none">◦ For example, municipalities could remove annual indexing, allow for annual phasing-in of DCs, and provide exemptions or discounts without the need to undertake certain lengthy procedural requirements.• This would save time and improve cost certainty for new developments.• Potential savings would vary based on municipal size, DC by-law complexity and amendment sought. Analysis of a small, central Ontario municipality illustrated potential financial savings of up to \$60,000 and more than 6 months saved in staff time spent.• This proposal was identified by the City of Toronto.

Streamlining/standardizing development charges framework

Initiative	Current State	Future State
Help enable use of the Non-residential Building Construction Price Index (BCPI) for London	<ul style="list-style-type: none">Currently, only the Toronto and Ottawa-Gatineau StatsCan Non-Residential Building Price Index is available for use for the purpose of indexing DCs.	<ul style="list-style-type: none">It is proposed that the new StatsCan Non-residential Building Construction Price Index for London would be prescribed as additional option for the purposes of indexing DCs.<ul style="list-style-type: none">This would provide Southwestern Ontario municipalities that use DCs to use an index that more closely reflects their costs (instead of the Toronto index).This proposal is aligned with a request from the City of London to the province to provide local flexibility to reduce their DC by-laws rates from indexing.
Create regulation-making authority to prescribe limits on recoverable capital costs	<ul style="list-style-type: none">The <i>Development Charges Act, 1997</i>, lists eligible capital costs, such as land, buildings, and computer equipment, to be recovered from DCs.Currently there is regulation-making authority to prescribe the services for which only land would be an ineligible capital cost for DCs.According to a recent report by BILD/OHBA, while land costs are a reasonable eligible DC cost, the eligible land values being estimated and included in DC background studies can significantly inflate municipal DC rates across eligible services.	<ul style="list-style-type: none">The proposed legislative change would create a regulation-making authority to prescribe limits and exceptions to the eligible capital costs, including land costs.This proposal would help make DC costs more predictable across all municipalities and DC services.This proposal was identified by the Association of Municipalities of Ontario and the Ontario Home Builders' Association.

Streamlining/standardizing development charges framework

Initiative	Current State	Future State
Help enable developments to benefit from the lowest applicable DC rate	<ul style="list-style-type: none">• The DCs on a particular development are frozen when a site plan application or zoning application is made and typically payable at the time of building permit issuance at that frozen rate, plus municipal interest.• If a homebuilder is issued their building permit within 18 months of the relevant application being approved, they pay the DC frozen rate. Otherwise, they pay the DC rate in effect at that time.• In some circumstances, the DC rate in effect at the time can be lower than the frozen rate at the time of payment.	<ul style="list-style-type: none">• A development receives either the frozen DC rate or a lower DC if the rates have been reduced during the freeze period. This will help to create predictability.• In the future, frozen developments could benefit from this change, which could result in DCs being as much as \$45k lower for a single-detached home, as seen in the City of Vaughan.
Exempt long-term care homes from municipal DCs.	<ul style="list-style-type: none">• DCs paid by long-term care homes (non-profit and "for profit" entities) are not paid at building permit issuance (as they are for most other developments) but are instead deferred and paid in 6 annual installments over five years beginning at the time of issuance of an occupancy permit.• Municipalities may charge these types of developments interest on the amounts deferred, which may increase costs further.• However, even though LTC developments benefit from the existing DC deferral, payment of DCs for these institutions can serve as a financial barrier for the building of this provincial priority.	<ul style="list-style-type: none">• Make a legislative amendment to make long-term care homes exempt from municipal development charges on a go-forward basis.• This would remove a financial barrier for LTC developments and could incent more builders to construct LTC homes for Ontario's aging population.• Removal of development charges will contribute to achieving the government's 58,000 LTC bed commitment by removing costs that can total over \$30,000/bed.

Streamlining/standardizing development charges framework

Initiative	Current State	Future State
Prescribe methodologies for calculating the benefit of new infrastructure to existing development	<ul style="list-style-type: none">• Under the <i>Development Charges Act, 1997</i>, municipalities are required to deduct the costs for the share of infrastructure that would benefit existing development from the total capital cost that can be recovered from DCs.• In determining DCs, “benefit to existing” (BTE) reflects the portion of a project’s costs that are deducted from the total project’s costs to account for the value that infrastructure provides to those already living in the area.• This deduction ensures that DCs are used to cover the costs directly attributable to growth.• There is no consistent formula or definition for calculating BTE development in the legislation.<ul style="list-style-type: none">◦ Calculations are made at the discretion of municipalities based on local circumstances.◦ The BTE is typically calculated as a percentage of the total cost of each project or piece of infrastructure. This percentage reflects the proportion of the project’s benefit.◦ The BTE deduction reduces the amount of the infrastructure cost that can be recovered from new development through DCs.• A regulation-making power exists to prescribe methodologies for calculating the benefit to existing development.	<ul style="list-style-type: none">• Pending feedback from consultations with the development industry and municipalities, the government could prescribe a methodology, through LGIC regulation, for calculating the benefit of new infrastructure on existing development.• This would provide homebuilders with better clarity and cost certainty and make municipalities more transparent on the methodology used to determine their DCs.• This proposal was identified by the Association of Municipalities of Ontario and the Ontario Home Builders' Association

Streamlining/standardizing development charges framework

Initiative	Current State	Future State
Increased Transparency Through Annual Reporting	<ul style="list-style-type: none">Under the <i>More Homes Built Faster Act, 2022</i> (Bill 23), legislative changes were made to require that municipalities must spend or allocate 60% of the money collected from DCs in a reserve fund for select services (i.e., water, wastewater, and roads) at the beginning of each year.Municipal treasurers must prepare a financial statement accounting for the DC funds collected and in reserves each year.<ul style="list-style-type: none">This statement has to be made publicly available on the municipality's website, if the municipality has one.Additionally, regulatory changes were made to require, beginning in 2023, the statement to set out whether the municipality anticipates incurring the capital costs projected in the background study.<ul style="list-style-type: none">If not, an estimate of the anticipated variance from that projection needs to be provided along with an explanation for it.There has been criticism that information on the municipal collection and use of DCs (e.g., annual treasurer statement) is not made readily accessible on municipal websites and is difficult to obtain.	<ul style="list-style-type: none">Make regulatory changes to expand the DCA requirement that municipalities must spend or allocate 60% of the money in a reserve fund for select services (i.e., water, wastewater, and roads) at the beginning of each year to all services (e.g., libraries, fire, police, childcare, etc.); for example, municipalities would have to spend or allocate 60% of the money in a reserve fund for recreation at the beginning of each year.Consult on use of existing regulation-making authority for additional requirements to enhance municipal DC information transparency.Additionally, the Ministry will explore amendments to standardize DC background studies and improving public accessibility of annual municipal treasurer DC statements, using an existing authority.This will lead to increased transparency to the public on the municipal collection and use of DCs towards infrastructure investment

May 13, 2025

To all Ontario Municipalities, AMO, ROMA and FCM:

Re: Bill 5 - Risks to your communities and support requested

As Mayor of the Municipality of Chatham-Kent, I am sharing this motion to bring to your attention the potential risks to your communities and ask for your support to oppose this approach. The following motion was approved yesterday, May 12, 2025:

“Whereas 29831 Irish School Road in the Municipality of Chatham-Kent is a property approximately 800 metres from the Town of Dresden;

And Whereas the property contain small fill areas used for historic local landfill purposes, and the property has never been properly studied or zoned for any significant landfilling use;

And Whereas the current property owners are attempting to create a new recycling and landfill facility for millions of tonnes of waste, which would result in hundreds of trucks travelling through towns and communities in the area;

And Whereas this approach has been strongly opposed by Council, the Community, neighbouring Indigenous Nations and many other voices, due to impacts to the environment, our homes, the safety of our families and children, and the fabric of our communities;

And Whereas the Provincial government has proposed Bill 5, which includes a section removing the obligation for a full Environmental Assessment for this new landfill and recycling facility;

And Whereas if this limited, historic local landfill use on the edge of Dresden can be expanded into a massive landfill and recycling facility, then this can happen anywhere;

And Whereas there are likely hundreds of properties across the Province that may have had limited, historic waste uses, which could also face this threat;

And Whereas Bill 197 established a veto for Municipalities within 3.5 kms of a new landfill, which reflected the need for local government and community approval of landfill sites;

And Whereas the approach being taken for this property disregards the importance of our rural communities, and local voices, in determining appropriate landfill sites within their communities:

Cont'd...

Now Therefore to ensure that other Municipal Councils and communities know about what is happening in Dresden, and the potential risk to their community if this approach is taken by the Province, Council requests that the Mayor's Office write a letter to all other Ontario Municipalities, AMO, ROMA and FCM:

1. Advising them of this issue and the risks to their community if a similar approach is taken for other historic landfill properties; the possibility of the Ontario government setting a precedence and
2. Requesting their support in opposing this approach and ensuring that full Environmental Assessments are required for all landfills and that municipalities have a strong voice in determining appropriate locations for landfills in their communities."

Thank you for your time and attention to this important matter.

Sincerely,



Darrin Canniff, Mayor/CEO
Municipality of Chatham-Kent



Resolution

Meeting Date: May 12, 2025

Resolution No. 2025-093

Moved: Councillor Prendergast

Seconded: Councillor Andrews

Responsible Growth and Opposition to Elements of Bill 5

Whereas the Government of Ontario has introduced Bill 5: Protecting Ontario by Unleashing Our Economy Act, 2025, which proposes substantial changes to environmental planning legislation, including the repeal of the Endangered Species Act and the creation of “Special Economic Zones” that may override local planning authority; and

Whereas the Town of Orangeville supports increasing housing supply and economic growth, but believes this must be achieved without undermining environmental protections or compromising the integrity of municipal planning processes; and

Whereas Bill 5, as proposed, risks weakening safeguards for Ontario’s natural heritage and reducing the role of municipalities in managing growth in a responsible and locally informed manner;

Now therefore be it resolved that Council for the Town of Orangeville:

- Opposes the provisions in Bill 5 that would reduce environmental protections or override municipal planning authority;
- Urges the Province of Ontario to advance housing and infrastructure growth through policies that respect sound environmental planning principles and uphold the planning tools available to local governments;
- Directs that this resolution be forwarded to:
 - The Honourable Doug Ford, Premier of Ontario
 - The Honourable Rob Flack, Minister of Municipal Affairs and Housing
 - The Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks
 - The Honourable Sylvia Jones, Deputy Premier, Minister of Health and MPP for Dufferin–Caledon
 - The Association of Municipalities of Ontario (AMO)
 - All Ontario municipalities for their awareness and consideration.

Result: Carried Unanimously

THE CORPORATION OF THE MUNICIPALITY OF NEEBING

BY-LAW NUMBER 2025-021

Being a by-law to set tax ratios for the year 2025 for the purpose of levying, raising and collecting by way of a tax on real personal property, money sufficient to defray the estimated expenditures of the Municipality of Neebing for the year 2025.

Recitals:

1. Section 308 of the Municipal Act, R.S.O. 2001, c. 25, as amended requires that tax ratios be established by Ontario municipalities.
2. Council considers it appropriate to pass the required by-law for this year, 2025, at this time.

ACCORDINGLY, THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF NEEBING ENACTS AS FOLLOWS:

1. A tax ratio of 1.00 is adopted to be applied against the whole of the assessment for real property in the residential/farm class.
2. A tax ratio of 0.600752 is adopted to be applied against the whole of the assessment for real property in the landfill class
3. A tax ratio of 1.1 is adopted to be applied against the whole of the assessment for real property in each of the commercial class and the industrial class
4. A tax ratio of 0.77 is adopted to be applied against the whole of the assessment for real property in the commercial vacant, commercial vacant units and excess land classes.
5. A tax ratio of 0.77 is adopted to be applied against the whole of the assessment for real property in the industrial vacant, industrial vacant units and excess land classes.
6. A tax ratio of 3.66 is adopted to be applied against the whole of the assessment for real property in the pipeline class.
7. A tax ratio of 0.25 is adopted to be applied against the whole of the assessment for real property in each of the farmlands class and the managed forest class.
8. A tax ratio of 1.1 is adopted to be applied against the whole of the assessment for real property in aggregate extraction class.

ENACTED AND PASSED IN COUNCIL this 21st day of May 2025, as witnessed by the corporate seal of the Corporation and the hands of its proper Officers duly authorized in that behalf.

THE CORPORATION OF THE
MUNICIPALITY OF NEEBING

Mayor Mark Thibert

Clerk-Treasurer Erika Kromm

THE CORPORATION OF THE MUNICIPALITY OF NEEBING

BY-LAW NUMBER 2025-022

Being a by-law to levy, raise and collect by way of a tax on the real personal property, money sufficient to defray the estimated expenditures of the Municipality of Neebing for the year 2025.

Recitals:

Section 312 (1) of the Municipal Act, 2001, S.O. 2001 c.25, as amended permits the Council of every municipality to prepare and adopt estimates of all sums required during the year for the purposes of the Municipality.

Section 312 (2) of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, permits the Council of every municipality to pass a by-law levying a separate tax rate, as specified in the by-law, on all or part of the assessment, as specified in the by-law, in each property class in the local municipality rateable for local municipality purposes.

Sections 307 and 308 of the Municipal Act, 2001, S.O. 2001 c. 25, as amended requires tax rates to be established in the same proportion to tax ratios.

The Council of The Corporation of the Municipality of Neebing has prepared and adopted estimates of the sums required for all purposes of the Municipality for the year 2025.

It is necessary and expedient to levy, raise and collect, by way of tax on the total assessed value of the real and personal property in the Municipality of Neebing, the sum of \$3,243,602 being an amount sufficient to defray the estimated expenditures.

The Province of Ontario has filed with the Council its requisition for Elementary and Secondary School Purposes for the year 2025, and the amount required to be raised on behalf of the School Boards is the sum of \$548,387.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF NEEBING ENACTS AS FOLLOWS:

1. A tax rate of .00888419 is adopted to be applied against the whole of the assessment for real property in the residential/farm class.
2. A tax rate of .00977261 is adopted to be applied against the whole of the assessment for real property in the commercial class.
3. A tax rate of .00684083 is adopted to be applied against the whole of the assessment for real property in the commercial vacant, commercial vacant units and excess land.
4. A tax rate of .03251613 is adopted to be applied against the whole of the assessment for real property in the pipeline class.
5. A tax rate of .00977261 is adopted to be applied against the whole of the assessment

for real property in the industrial class.

6. A tax rate of .00684083 is adopted to be applied against the whole of the assessment for real property in the industrial vacant, industrial vacant units and excess land.
7. A tax rate of .00533051 is adopted to be applied against the whole of the assessment for real property in the landfill class.
8. A tax rate of .00222105 is adopted to be applied against the whole of the assessment for real property in the farmlands class.
9. A tax rate of .00222105 is adopted to be applied against the whole of the assessment for real property in the managed forest class.
10. A tax rate of .00244315 is adopted to be applied against the whole of the assessment for real property in the small-scale on-farm business classes.
11. A tax rate of .00977261 is adopted to be applied against the whole of the assessment for real property in the aggregate extraction class.
12. The Minister of Finance has set the tax rate for education purposes.
 - (a) A tax rate of .00153000 is adopted to be applied against the whole of the assessment for real property in the residential/farm class.
 - (b) A tax rate of .00396753 is adopted to be applied against the whole of the assessment for real property in the commercial class.
 - (c) A tax rate of .00396753 is adopted to be applied against the whole of the assessment for real property in the vacant or excess land in the commercial class.
 - (d) A tax rate of .00880000 is adopted to be applied against the whole of the assessment for real property in the industrial class.
 - (e) A tax rate of .00880000 is adopted to be applied against the whole of the assessment for real property in the vacant or excess land in the industrial class.
 - (f) A tax rate of 0.0088000 is adopted to be applied against the whole of the assessment for real property in the pipelines class.
 - (g) A tax rate of .00571707 is adopted to be applied against the whole of the assessment for real property in the landfill class.
 - (h) A tax rate of .00220000 is adopted to be applied against the whole of the assessment for real property in the small-scale on-farm business class.
 - (i) A tax rate of .00038250 is adopted to be applied against the whole of the assessment for real property in the farmlands and managed forest class.
 - (j) A tax rate of .00511000 is adopted to be applied against the whole of the assessment for real property in the aggregate extraction class.
13. Every owner shall be taxed according to the tax rates in this By-law and such tax shall become due and payable in 2 instalments as follows:

- (a) 50% of the final levy shall become due and payable on the 29th day of August, 2025 and the balance shall become due and payable on the 31st day of October, 2025; and
- (b) non-payment of the amount, on the dates stated in accordance with this section shall constitute default.

- 14. On all taxes of the levy, which are in default on the day following the due date a penalty of 1.25 percent shall be added and thereafter interest of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2025.
- 15. On all taxes in default, interest charges shall accrue and be added each month at the rate of 1.25% per month.
- 16. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
- 17. Despite Sections 13 and 14, the Treasurer, in consultation with Council, may waive, entirely or in part, future or past penalty and/or interest charges for such periods of time and for such property classes as the Treasurer deems appropriate.
- 18. The Treasurer may mail, or cause to be mailed, to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
- 19. Taxes are payable at the Municipality of Neebing Municipal Office, 4766 Highway 61, Neebing, Ontario, P7L 0B5.

ENACTED AND PASSED IN COUNCIL this 21st day of May, 2025, as witnessed by the corporate seal of the Corporation and the hands of its proper Officers duly authorized in that behalf.

**THE CORPORATION OF THE
MUNICIPALITY OF NEEBING**

Mayor

Clerk-Treasurer

THE CORPORATION OF THE MUNICIPALITY OF NEEBING

BY-LAW NUMBER 2025-023

Being a by-law to adopt the estimates of the sums required by the Municipality of Neebing during 2025.

Recitals:

1. Section 290 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, requires that the Council of every municipality shall, in the year or the immediate preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality.
2. It is considered expedient for The Corporation of the Municipality of Neebing to pass such a by-law.

ACCORDINGLY, THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF NEEBING ENACTS AS FOLLOWS:

1. The Summary of Revenues and Expenditures attached to this By-law as "Schedule A", is adopted as the estimate of the sums required by The Corporation of the Municipality of Neebing for the year 2025.
2. Schedule "A" to this By-law forms an integral part of the By-law.

ENACTED AND PASSED IN COUNCIL this 21st day of May, 2025 as witnessed by the corporate seal of the Corporation and the hands of its proper Officers duly authorized in that behalf.

THE CORPORATION OF THE
MUNICIPALITY OF NEEBING

Mayor

Clerk-Treasurer

2025 BUDGET

		<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
REVENUES							
General Government Revenues							
1	01-00-401100	Municipal Levy	2,996,045	2,995,623	(422)	3,116,362	
2	01-00-401101	Supplemental Levy	50,000	(335)	(50,335)	50,000	
3	01-00-401200	School Levy	564,526	564,295	(231)	566,551	
4	01-00-401201	Supplemental School Levy	10,000	1,088	(8,912)	10,000	
5	01-00-403150	Library Grant	4,992	4,992	-	4,992	
6	01-00-403195	Other Grants	720,289	141,820	(578,469)	284,066	
7	01-00-403200	OMPF (Ontario Municipal Partnership Fund)	541,400	541,400	-	597,100	
8	01-00-404100	Pymts In Lieu - Federal	17,050	17,108	58	17,666	
9	01-00-404200	Pymts In Lieu - Provincial	72,486	72,734	248	75,105	
10	01-00-404300	Pymts In Lieu - City of Thunder Bay	33,267	33,381	114	34,469	
11	01-00-405105	Provincial Offences Revenue	5,907		(5,907)	5,907	
12	01-00-405110	Business Licences	1,750	-	(1,750)	1,750	
13	01-00-405130	Administrative Fees	700	50	(650)	700	
14	01-00-405139	Neebing News	1,500	-	(1,500)	1,500	
15	01-00-405140/130	Tax Certificates & Zoning Compliance	2,000	1,900	(100)	2,000	
16	01-00-406110	Penalties on Current Taxes	40,000	44,512	4,512	40,000	
17	01-00-406210	Bank Interest /Investment Income Earned	40,000	153,352	113,352	50,000	
18	01-00-406330	Sale of Surplus Assets	1,000	3,131	2,131	1,000	
19	01-00-405105	Court Services	-	21,744	21,744	20,000	
20	01-00-406310	Land Sales	30,000	3,308	(26,692)	116,777	Shoreline and Surplus
21	01-00-406509	Land Rentals & Aggregate Refund	3,000	35,370	32,370	3,000	
22	01-00-406510	General - Misc Revenues	1,000	2,361	1,361	1,000	
23	01-00-405150	Trailer License Fees		4,550	4,550	6,000	
24	01-00-403210	Merchandise Sales		3,325	3,325	500	
25	01-00-000000	Cash Surplus (Deficit) from Previous Year	264,763	264,763	-	47,466	
26	01-00-901000	Transfer from Rate Stabilization Reserve Fund	125,000	131,355	6,355	291,207	Various one-time expenses
27	01-00-901000	Transfer from Grants received Prior Year	100,000	68,429	(31,571)		
28	01-00-901000	Transfer from Other Reserves	-	4,277	4,277	35,000	Sick Leave
			5,626,675	5,114,535	(512,140)	5,380,118	
Fire Revenues							
29	01-00-403140	Conditional - Helipads	7,000	10,000	3,000	10,000	
30	01-00-405430	Fire Revenue - MTO Calls, Donations, Misc Rev	35,000	62,756	27,756	35,000	
31	01-00-901000	Transfer from Reserves	136,000	86,027	(49,973)	70,000	
32		Fire Grant				42,252	
33		FireSafety Bay Grant	100,000	-	(100,000)	1,382,573	
34		Loan for Fire Bay	100,000	-	(100,000)	1,350,000	
			378,000	158,782	(219,218)	2,889,825	
Building Revenues							
35	01-00-405120	Building Permits	24,000	27,584	(3,584)	24,000	
36	01-00-901000	Transfer from Building Department Reserves	1,500	4276.71	(2,777)		
			25,500	31,861	(6,361)	24,000	

2025 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
Roads Revenues						
37	01-00-403110 Canada Community Building Fund (CCBF) (Gas Tax	146,789	142,945	(3,844)	146,789	AMO 2025
38	01-00-901000 Transfer prior yr (Gas Tax)			-	-	
39	01-00-403195 NORDS Grant	93,640	93,640	-	93,640	
40	01-00-403186 OCIF Grant Funding	379,172	379,172	-	436,048	
41	01-00-901000 OCIF Deferred	-	-	-	-	
42	01-00-901000 Transfer from Reserves	-	-	-	-	
		619,601	615,757	(3,844)	676,477	
Environmental Services Revenues						
43	01-00-403190/4024 Recycling Refunds/Scrap Metal	3,000	16,112	13,112	3,000	
44	01-00-405417 Landfill Fees	6,000	11,690	5,690	6,000	
45	01-00-405215 Circular Materials Recycling Funding	13,717	11,472	(2,245)	13,717	
46	01-00-901000 Transfer from Reserves (Landfill)	50,000	69,411	19,411	50,000	
		72,717	108,685	35,968	72,717	
Recreational & Cultural Services Revenues						
47	01-00-405300 Recreation Committee	650	149	(501)		
48	01-00-406510 Recreation Donation					
49	01-00-405310 Blake Hall Rentals	6,900	10,390	3,490	5,000	
50	01-00-901000 Transfer from Parks and Rec Reserves	489,158	474,597	(14,560)	40,000	
		496,708	485,137	(11,571)	45,000	
Cemetery						
51	01-00-405510 Cemetery Fees	1,500	850	(650)	1,500	
		1,500	850	(650)	1,500	
Planning Revenues						
52	01-00-405210 Committee of Adjustment	-	7,000	7,000	-	
53	01-00-405220 Planning Amendments	6,000	6,000	-	6,000	
		6,000	13,000	7,000	6,000	
	Total Revenues:	7,226,700	6,528,606	(710,815)	9,095,637	
OPERATING EXPENDITURES						
Council Expenditures						
54	01-02-501100 Council - Salaries	81,414	82,603	(1,188)	84,929	
55	01-02-501180 Council - Mileage	4,500	783	3,717	4,500	
56	01-02-501270 Council - Other Benefits	300	281	19	300	
57	01-02-501530 Council - Telephone	450	627	(177)	1,000	
58	01-02-501585 Council Committees, Misc	2,000	-	2,000	1,000	
59	01-02-501540 Council - Conf. & Travel	18,000	7,674	10,326	12,000	
		106,664	91,968	14,696	103,729	
Elections Expenditures						
60	01-00-901000 Transfer to Reserves/Election	2,000	2,000	-	2,000	
		2,000	2,000	-	2,000	

2025 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
Administration Expenditures						
61	01-01-501200 Admin - Regular Salaries	381,407	406,090	(24,683)	358,169	
62	01-01-501250 Admin - Benefits	31,000	25,001	5,999	31,000	
63	01-01-501280 Admin - Mileage	1,000	482	518	1,000	
64	01-01-501410 Heating Fuel	7,500	3,835	3,665	7,500	
65	01-01-501415 Hospitality	5,000	625	4,375	5,000	
66	01-01-501420 Hydro	3,000	2,374	626	3,000	
67	01-01-501430/440 Bldg./Equip. Maint. & Supplies	15,000	20,465	(5,465)	15,000	
68	01-01-501518 Technology Maint. & Supplies	35,000	33,814	1,186	35,000	
69	01-01-501505 Office Supplies	10,000	9,966	34	10,000	
70	01-01-501510 Insurance	45,460	45,460	-	48,363	Actual
71	01-01-501515 Audit	30,000	44,098	(14,098)	30,000	
72	01-01-000000 Information Technology Transfer to Reserve	3,000	2,500	500	4,000	
73	01-01-501517/520 Legal/Consulting	45,000	50,343	(5,343)	45,000	
74	01-01-501522 Health and Safety	900	561	339	900	
75	01-01-501525 Postage	16,000	13,024	2,976	16,000	
76	01-01-501530 Telephone/Internet	7,200	8,386	(1,186)	7,200	
77	01-01-501535 Property Assessment	58,364	56,913	1,451	59,690	Actual
78	01-01-501545 Admin. Conf. & Travel	10,000	9,880	120	8,000	
79	01-01-501550 Education & Training	6,000	2,859	3,141	6,000	
80	01-01-501521 Health and Safety				6,500	
81	01-01-501555 Maps & Publications	12,000	38,434	(26,434)	67,000	Surveys
82	01-01-501560 Memberships	10,000	9,258	742	10,000	
83	01-01-501565 Donations	7,000	2,779	4,221	3,000	
84	01-01-501570 Advertising	5,000	5,102	(102)	5,000	
85	01-01-501571 The Neebing News	12,000	9,347	2,653	12,000	
86	01-01-501575 Bank Charges & Interest	2,800	2,356	444	2,800	
87	01-01-501580 Tax Write-Offs	5,000		5,000	5,000	
88	01-01-501585 Miscellaneous	4,000	5,488	(1,488)	4,000	
89	01-01-501586 Library Expense	4,992	4,992	-	4,992	
90	01-01-501584 Asset Management	50,000	33,038	16,962	20,000	
91	01-01-501517 Website	-		-	5,500	
92	01-01-501650 Transfer to Rate Stabilization Reserve	115,057	88,365	26,692	30,000	
		938,680	935,833	2,846	866,613	
Fire Expenditures						
93	01-03-501200 Fire -Honourariums and Salary	63,030	66,425	(3,395)	63,120	
94	01-03-501255 Fire - Group Benefits VFIS	8,770	8,966	(196)	8,651	
95	01-03-501270 Fire - Other Benefits	3,000	1,303	1,697	3,000	
96	01-03-501260 Fire - WSIB	13,981	14,240	(259)	13,981	
97	01-03-502115 Fire - Heating Fuel	15,000	4,975	10,025	12,000	
98	01-03-502120 Fire - Hydro	9,000	8,417	583	9,000	
99	01-03-502125/585 Fire Building Maintenance	30,000	10,100	19,900	30,000	
100	01-03-502130/95 Fire Equipment Maintenance	10,000	7,846	2,154	10,000	
101	01-03-502131 Fire Personal Equipment Maintenance	5,000	4,014	986	5,000	
102	01-03-50213/50331 Fire Fleet Maintenance	35,000	39,215	(4,215)	35,000	

Municipality of Neebing

5.3-5

2025 BUDGET

	<u>Account Description</u>		<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
103	01-03-502140	Fire - Gasoline	20,000	9,625	10,375	20,000	
104	01-03-502145	Fire - Training	20,000	20,413	(413)	25,000	
105	01-03-502146	Fire - Fire Prevention	2,000	3,789	(1,789)	4,000	
106	01-03-502147	Fire - Fire Education	2,000	2,553	(553)	4,000	
107	01-03-502150	Fire - Insurance	31,571	31,581	(10)	33,587	Actual
108	01-03-502152	Fire - Health and Safety	1,000	1,317	(317)	1,000	
109	01-03-502155	Fire - Telephone & Internet	6,503	2,862	3,641	6,000	
110	01-03-502156	Fire - 911 Service for Municipality	7,283	9,141	(1,858)	9,300	
111	01-03-502157	Fire - Office Expense	8,000	14,126	(6,126)	8,000	
112	01-03-502158	Fire - Memberships & Publications	2,000	1,498	502	2,000	
113	01-03-502160	Fire - Communications	9,000	4,847	4,153	12,000	
114	01-03-502175	Fire - Personal Protective Clothing	4,500	11,101	(6,601)	10,000	Widfire
115	01-03-000000	Fire Emergency First Response Supplies				5,000	
116	01-03-000000	Fire - Uniforms				2,500	
117	01-03-502185	Fire - Agreement	2,500	-	2,500	2,700	
118	01-03-502165	Fire Misc		5,741		1,000	
119	01-00-302340	Transfer to Fire Dept Reserve Fund			-	75,000	
			309,139	284,096	30,784	410,839	
Policing Expenditures							
120	01-07-502200	Municipal Law Enforcement Costs	3,000	2,303	697	3,000	
121	01-07-502250	Police Services Board	8,000	8,783	(783)	10,000	
122	01-07-502300	Policing	278,201	248,729	29,472	290,600	
			289,201	259,815	29,386	303,600	
Conservation Authority Expenditures							
123	01-03-502510	LRCA	25,042	25,042	-	25,825	
			25,042	25,042	-	25,825	
Building Expenditures							
124	01-16-502400	CBO - Salaries	23,809	28,301	(4,492)	23,836	
125	01-16-502440	CBO - Mileage		1,518	(1,518)	1,750	
126	01-16-502450	CBO - Supplies and software	2,442	2,442	0	2,442	
127	01-16-502455	CBO - Telephone	600	439	161	600	
			26,851	32,701	(5,850)	28,628	
Emergency Measures Expenditures							
128	01-03-502520	Emergency Management	2,000	702	1,298	2,000	
			2,000	702	1,298	2,000	
Roads Expenditures							
129	01-05-501200	PWC - Salaries	549,751	532,298	17,452	602,202	
130	01-05-501250/270	PWC - Benefits	45,000	38,976	6,024	45,000	
131	01-05-501505	PW - Office Supplies	1,000	244	756	1,000	
132	01-05-501522	PW - Health and Safety	1,000	295	705	1,000	
133	01-05-501570	PW Advertising	1,000	-	1,000	1,000	
134	01-05-503305	Heating Fuel	12,000	6,342	5,658	12,000	
135	01-05-503310	Hydro	7,000	6,210	790	8,000	
136	01-05-503315	Building Maint. & Supplies	6,000	28,800	(22,800)	6,000	
137	01-05-503319/320/4	Equip. Maint. & Supplies	150,000	103,373	46,627	150,000	

2025 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
138	01-05-503321 Bridge Inspections	10,000	-	10,000	6,500	
139	01-05-503325 Fuel & Oil	175,000	112,584	62,416	175,000	
140	01-05-503330 Vehicle License	10,500	11,347	(847)	10,500	
141	01-05-503335 Bridge Maintenance & Supplies	5,000	55	4,945	5,000	
142	01-05-503340 Road Materials - Summer	120,000	145,790	(25,790)	150,000	
143	01-05-503341 Road Materials - Winter	20,000	16,827	3,173	20,000	
144	01-05-503345 Equip. Rentals - Summer	7,500	2,320	5,180	7,500	
145	01-05-503347 Contracted Services	18,000	22,371	(4,371)	18,000	
146	01-05-503350 Misc. Tools & Equip.	4,000	1,567	2,433	9,000	
147	01-05-503355 PWC - Road Signs	7,000	951	6,049	10,000	Parking Bylaw signage
148	01-05-503405 Insurance	31,571	31,571	-	33,587	Actual
149	01-05-503410 Telephone	2,600	2,782	(182)	2,600	
150	01-05-503415 Communications	6,700	6,331	369	6,700	
151	01-05-503420 Education & Training	4,000	840	3,160	4,000	
152	01-05-503425 Memberships	200	908	(708)	200	
153	01-05-503430 Road Inspections	-	-	-	-	
154	01-05-503435 Legal	1,000	-	1,000	1,000	
155	01-05-503490 Helipad Maintenance	7,000	-	7,000	-	
156	01-00-900000 Transfer to Roads Reserve for Rock Fall Hazard	10,000	10,000	-	-	
157	01-00-301725 Transfer to Roads Dept Reserve Fund	30,000	30,000	-	40,000	As per Capital Plan
		1,242,822	1,112,784	130,038	1,325,789	
Environmental Services Expenditures						
158	01-08-501200 Waste Mgmt - Salaries	83,544	84,904	(1,360)	88,888	
159	01-00-000000 Waste Mgmt Committee Honourarium	1,800	-	1,800	1,800	
160	01-00-000000 Waste Mgmt Committee Projects	5,000	-	5,000	5,000	
161	01-08-501270 Waste Mgmt - Benefits	1,900	358	1,542	1,900	Boot Allowance
162	01-08-501275 Waste Management Telephone	250	251	(1)	250	
163	01-08-504200 Waste Management Maintenance	6,000	10,255	(4,255)	6,000	
164	01-08-504202 Waste Management Supplies	2,500	6,314	(3,814)	2,500	
165	01-08-504210 Waste Management - Sanitary	6,000	2,574	3,426	6,000	
166	01-08-504250 Recycle Collection	-	1,832	(1,832)	2,000	
167	01-08-204255 Waste - Landfill Monitoring	20,000	47,664	(27,664)	50,000	
168	01-08-503420 Education, Training & Memberships	600	420	180	600	
169	01-08-504300 Transfer to Landfill Reserve Fund	6,000	11,690	(5,690)	6,000	
		133,594	166,261	(32,668)	170,938	
Health Unit Expenditures						
170	01-10-505200 T.B. Dist. Health Unit	58,080	58,080	-	60,984	
		58,080	58,080	-	60,984	
Ambulance Services Expenditures						
171	01-10-505300 Land Ambulance	326,000	337,397	(11,397)	356,017	
		326,000	337,397	(11,397)	356,017	
Social & Family Services Expenditures						
172	01-12-506100 General Welfare Assist.	257,495	257,495	0	268,206	Percentages Corrected
173	01-12-506400 Social Housing	200,307	200,307	(0)	208,639	
		457,802	457,802	-	476,845	

2025 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
Cemetery Expenditures						
174	01-10-501200 Cemetery - Honourarium	600	300	300	600	
175	01-10-505110 Cemetery - Yard Maintenance	6,000	6,355	(355)	2,000	
176	01-10-505115 Cemetery- Sanitary Services	1,000	594	406	1,000	
177	01-00-900000 Cemetery - Transfer to reserves for projects	2500	2,500	-	2,500	
		10,100	9,749	351	6,100	
Recreation Expenditures						
178	01-15-501200 BH - Honourarium	1,800		1,800	1,800	
179	01-15-507210 BH - Heating Fuel	5,500	3,904	1,596	5,500	
180	01-15-507215 BH - Hydro	2,500	2,135	365	2,500	
181	01-15-507220 BH - Building Maintenance	2,000	11,111	(9,111)	7,000	
182	01-15-507222 BH - Grounds Maintenance	2,500	40	2,460	2,500	
183	01-15-507225 BH - Insurance	1,177	1,177	-	1,252	
184	01-15-507230 BH - Telephone	2,000	1,611	389	2,000	
185	01-15-507245 BH - Miscellaneous	2,500	810	1,690	2,500	
186	01-15-507300 Recreation Committee Projects	25,000	19,089	5,911	7,000	
187	01-15-507400 Park Maintenance/Development	6,000	1,569	4,431	6,000	
188	01-15-507410 Other - Park Maintenance - Sanitary Services	8,000	17,327	(9,327)	8,000	
		58,977	58,773	204	46,052	
Economic Development						
189	01-17-501200 Economic Development Salaries	-		-	-	
190	01-17-501530 Economic Development Telephone	450	439	11		
191	01-17-501545 Economic Development Conferences & Travel		38	(38)		
192	01-17-501560 Economic Development Memberships	1,130	503	627	1,530	Sup, TB Chamber
193	01-17-501589 Economic Development Committee	500	400	100	500	
194	01-17-501588 Economic Development Projects & Events	15,000	9,972	5,028	5,000	Need Ec Dev Input
		17,080	11,352	5,728	7,030	
Planning Expenditures						
195	01-11-508220 L.R.P.B.	250	-	250	250	
196	01-11-508300 Planning Other - Miscellaneous	2,000		2,000	2,000	
		2,250	-	2,250	2,250	
	Total Operating Expenditures	4,006,281	3,844,355	167,667	4,195,238	
CAPITAL EXPENDITURES						
Capital-Admin Expenditures						
197	01-51-511300 Administration Property Purchase	-	-	-	-	
198	01-51-511100 Administration Building	30,000	38,045	(8,045)	20,000	Complete Renos
199	01-51-511200 Administration Equipment (Website/ Computers)		-	-	23,000	
	Total	30,000	38,045	(8,045)	43,000	
Capital-Fire Expenditures						
200	01-51-512125/5311 Fire - Building Capital	216,000	27,092	188,908	2,775,000	Fire Bay Addition, furnace
201	Crown Lease Survey and admin fees				14,000	
202	01-51-512130 Fire - Fleet Capital (TCP)	100,000	138,208	(38,208)		
203	01-51-512131 Fire - Equipment Capital (TCP)	10,000	-	10,000	10,000	10 per year over three years
204	01-51-512132 Fire - Bunker Units	18,000	9,632	8,368	20,000	3-5 per year, \$5,000 each,
		195				

2025 BUDGET

	<u>Account Description</u>	<u>2024 Budget</u>	<u>2024 Prelim Actual</u>	<u>to Actual Variance</u>	<u>2025 Budget</u>	<u>COMMENTS</u>
205	01-51-000000 Improvements	50,000	43,610	6,390	60,000	Helipad, Hall, signage improvements
206	01-51-000000 Fire Grant Equipment (Dryer, Hoods, Gear etc)				42,250	As per Grant (Jan 15, 2025)
207	01-51-000000 SCBA Replacement					Need 15 20,000 each
208	01-51-512136 Fire - Radios/Radio Link Improvements	15,000	11,299	3,701	10,000	Improve Radio link
209	01-51-512145 Fire Protection	20,000	-	20,000		
	Total	429,000	229,842	199,158	2,931,250	
Capital - Roads Expenditures						
210	01-51-513310 PW Proj (OCIF)	329,172	202,485	126,687	386,000	Bank for 2025
211	01-51-513300 PW CRUSHING	-	48,538	(48,538)	-	
212	01-51-513206 PW Bridges (General Repairs)	50,000		50,000	50,000	Maintenance (inspections)
213	01-51-513333 PW Projects (Misc road projects)	30,000		30,000	30,000	
214	01-51-513304 Transp. - Equipment-Capital Purchase	-		-	-	
215	01-51-513315 PW Chip Sealing	-		-	106,360	More Patching In 2025
216	01-51-513302 PW Culverts (General)	40,000	31,472	8,528	40,000	
217	01-51-513325 Federal Canada Builds (Gas Tax) (Bank)	146,789	146,789	-	31,506	
218	01-51-513345 PW - Building Improvement	-		-	-	
219	01-51-513331 NORDS Project	93,640	95,836	(2,196)	93,640	Chipseal Maintance
	Total	689,601	525,120	164,481	737,506	
Capital - Environmental Expenditures						
220	01-51-581200 Landfill Projects	10,000		10,000	10,000	Per Council Direction
221	01-51-581200 Landfill Electricity	-		-	10,000	Solar
222	01-51-514250 Landfill Expansion	40,000	60,631	(20,631)	30,000	
	Total	50,000	60,631	(10,631)	50,000	
Cemetery Expenditures						
223	01-51-515110 Cemetery	-	-	-	-	
	Total	-	-	-	-	
Capital - Park Expenditures						
224	01-51-517225 Park (Alf Olsen)	357,367	318,640	38,728		
225	01-51-517220 Park (Blake Hall) Federal Canada Builds (Gas Tax)	942,097	826,406	115,691	115,283	Finish Rink, cistern for water,
226	01-51-561100 Park Improvements	117,827	125,187	(7,360)	18,000	Holdback for Rinks
227	Park Crown Lease Survey and admin fees			-	8,000	
228	01-51-517400 Park Projects	40,000	32,398	7,602	430,809	
	Total	1,457,292	1,302,632	154,660	572,092	
	Total Capital Expenditures	2,655,893	2,156,270	499,623	4,333,848	
School Board Expenditures						
229	01-80-803000 Transfers to School Boards	564,526	548,670	15,856	566,551	
	Total	564,526	548,670	15,856	566,551	
	Total Expenditures	7,226,700	6,549,295	683,146	9,095,637	
	Revenue over Expenditures	0			0	
		196				